

Registered Charity Number 1153815

Registered Company Number (England and Wales) 08654797

## **INDEPENDENT LIVES (DISABILITY)**

REPORT OF THE TRUSTEES AND AUDITED CONSOLIDATED  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

---



## INDEPENDENT LIVES (DISABILITY)

### LEGAL AND ADMINISTRATIVE INFORMATION

---

#### Reference and administrative details

<b>Registered charity name</b>	Independent Lives (Disability)
<b>Charity registration number</b>	1153815
<b>Company registration number</b>	08654797
<b>Registered office</b>	Southfield House 11 Liverpool Gardens Worthing West Sussex BN11 1RY
<b>Auditor</b>	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
<b>Bankers</b>	Barclays Bank 1 Chapel Road Worthing West Sussex PO191TR

#### 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 - 25/04/24)  
Mr C Green (chair) (19/06/17)  
Mr S Wilson (19/06/17)  
Ms J Tuck (07/11/19)  
Mr T Hewson (14/12/23)

<b>Chief Executive Officer</b>	Mrs R Smicle
--------------------------------	--------------

**INDEPENDENT LIVES (DISABILITY)**

**CONTENTS**

---

	<b>Page</b>
Report of the Trustees	4 to 15
Statement of Trustees' Responsibilities	16
Report of the Independent Auditors	17 to 20
Group Statement of Financial Activities	21
Group Balance Sheet	22
Standalone Charity Balance Sheet	23
Group Cash Flow Statement	24
Notes to the Financial Statements	25 to 32

---

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

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 2023.

The legal and administrative information together with the statement of trustees' responsibilities on page 16 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 and those with complex health care needs 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, East Sussex and Croydon during 2023.

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, a Home First contract, the NHS providing continuing healthcare and directly by private customers.

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

Independent Lives Trading Limited, the wholly owned subsidiary company, provides professional payroll and banking administration services to people who have chosen to employ their own care staff. 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.

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

We welcome student placements from universities and colleges.

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 impact of the coronavirus pandemic. 2023 was also impacted by rising inflation leading to a cost-of-living crisis which has affected staff and volunteers as well as having a devastating impact on many people we support with reports that people are choosing between heating, eating and care. Additional challenges included recruitment, retention and health inequalities which impacted Direct Payment employers looking to employ Personal Assistants as well as our charity's ability to grow to the rising demand for support. Demand has risen but has been largely met by short term grants and initiatives. In 2022 we took part in the fair cost of care exercise, but we are still waiting for a fair deal for social care to be set out by central Government.

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.

#### Our vision

A fair society where we can all participate and fulfil our potential.

#### Our mission

- To 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.



## INDEPENDENT LIVES (DISABILITY)

### TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### 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 the interests of disabled people and their carers to achieve positive change in social attitudes to disability.

#### **Achievements and performance**

Independent Lives published a separate impact report covering the achievements of 2023 which can be found here:

[https://www.independentlives.org/impact-report-2023/.](https://www.independentlives.org/impact-report-2023/)

Our other strategic outcomes are outlined here:

Our strategy for 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 strategy and performance against it is shown below.

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### **Achieve outstanding customer support and involvement**

- Maintain customer satisfaction levels above 90% in all services.
- Support customers and carers to tell their stories - Increase community and online engagement by 100% each year.
- Promote outstanding quality reviewing feedback and audits based on Safe, Effective, Responsive, Caring & Well- led.

Customer feedback levels came back with satisfaction rates above 90%.

#### **Membership Study**

We continue to develop our membership model the "Friends of Independent Lives". In early 2023, Independent Lives launched its Friends of Independent Lives membership study. Through the study, we asked Friends of Independent Lives members about the things that were important to them and the issues that were most affecting them as disabled people or carers.

You can find out more and download a copy of the report here:

<https://www.independentlives.org/support-us/friends-of-independent-lives/>

#### **Community Research**

In 2023, Independent Lives began working with the NHS on a research project aimed at better understanding the impact that the cost-of-living crisis is having on disabled people and carers.

Community researchers and a volunteer steering group, all with lived experience, have joined researchers across the southeast to deliver a research project which really aims to understand people's experiences from the ground up. We engaged three researchers to work with the friends to carry out Community Participatory Action Research in 2023-24 to develop an understanding of how the cost-of-living crisis has affected disabled people and carers in Sussex. The work was published in June 2024 and is available here: <https://www.independentlives.org/services/campaigns-and-projects/cost-of-living-research-project/>

#### **Disability Pride**

To celebrate Disability Pride Month, Independent Lives held creative workshops online and in the Worthing area in June 2023, giving participants the opportunity to share their experiences and creativity with the local community. The words and stories shared as part of these workshops were turned into postcards and shared locally.

Our care service received Good in all areas.

## INDEPENDENT LIVES (DISABILITY)

### TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

---

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

- Work more efficiently with growth to £5m by 2025. From 2022 the board of trustees agreed a revision to this financial strategy, focusing on income stability rather than growth due to the ongoing risks in the voluntary and social care sectors.
- Improve payments & systems to spend more time and money on what matters.
- Generate income streams to invest in our communities.

#### Financial results

The budget for the year 2023 set an income target of £3,029,000 and we achieved £2,915,097 and an expected deficit of £29K our actual outturn was a deficit of £192K

The financial variances were largely due to low or non-existent uplifts in services and contracts, income lower than expected growth in our care services and increased costs due to inflation. Due to management intervention and planning, the in-month deficit started to reduce from October 2023 and we moved back into surplus in April 2024. This single year deficit was possible due to five previous years surpluses and effective planning for 2024. Fundraising and donations increased as well as grants for new innovative projects in 2023.

Contract performance was on target for the year, despite many and varied challenges.

Our financial plans for 2023 included maintaining current services alongside growth while achieving our charitable activities. We invested in our services and staff and remained focused on reinvesting previous surpluses to support our beneficiaries.

The results for the financial year 2019 – 2023 alongside the budget for 2024 are summarised in the table below (£):

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Income	3,027,800	2,915,097	3,137,140	3,134,045	2,767,756	2,637,272
Expenditure	2,987,524	3,106,763	3,038,976	3,034,916	2,633,462	2,608,155
Net Surplus for the year	40,276	(191,666)	98,164	99,129	134,294	29,117
Net assets	597,141	556,865	748,531	650,367	551,238	416,944



## INDEPENDENT LIVES (DISABILITY)

### TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Grants and fundraising

During the year we successfully raised over £80k in grant funding and by fundraising, continuing to develop projects, working to support digital inclusion, supporting people household support fund, and working with Skills for Care to arrange and deliver social care training for individual employers and personal assistants.

We continue to identify new opportunities and bid for new grants and contracts when they arise.

The funds allowed us to developed a fantastic new training suite in our Worthing offices where we can offer essential training to personal assistants and their employers as well as making sure our staff are trained with the most up to date skills and knowledge.

Personal assistant training - Skills for Care issued us with a grant for £39K to enable us to arrange and deliver social care training for individual employers and personal assistants. This resulted in improved quality and safety within health and social care sector.

Household support fund - Our staff have worked hard to ensure that our services remain responsive to the needs of the people we support. We worked alongside West Sussex County Council to support people struggling with the cost-of-living crisis. We were able to allocate nearly £30,000 in household support vouchers helping to relieve some of the burden currently faced by families in West Sussex.

Digital exclusion - Large numbers of people in the UK lack basic digital skills, impacting their ability to live independent lives. This group of digitally excluded people are particularly prevalent among disabled people.

Fundraising - In June 2023, thirty brave Independent Lives supporters took part in our amazing Drop 360 event, abseiling from Brighton's iconic i360 to rapturous applause below. The event raised more than £10,000 for Independent Lives and will help to make a real difference in people's lives.

Throughout the year, fundraisers took part in inflatable obstacle courses, craft fairs and street collections while working with community partners to help spread disability awareness and the work of Independent Lives.

Our winter fundraising campaign - Remember this December, helped to highlight the unique challenges that isolation can bring to people's lives, and we continued our fundraising with a festive Santa Dash.

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### Reserves policy

A revised reserves policy was introduced in 2017 and is reviewed annually. 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 £492,000 for the year ending 31 December 2023. Unrestricted reserves currently equate to £488,940. The unrestricted reserves target is reviewed annually under the risk-weighted calculation method.

#### **People development**

- Recruit the best, diverse people to enable growth
- Reward and recognize with the foundation living wage
- Retain with personal development and progression pathways
- Develop an inclusive and innovative culture
- Engage online and in person

During 2022 we completed a full review of our pay and reward structure and found locally our pay had fallen behind other providers across the sector in some areas and especially for some care support worker roles. This was exacerbated by the cost-of-living crisis and the detrimental effect it had on our staff to be able to afford to pay for petrol and other essentials. A pay increase was implemented from January 2023 with the most significant increase going to healthcare support workers. This was necessary to provide a reasonable and competitive wage but also to support both recruitment and retention.

We are a Disability Confident Leader, 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 and have flexible policies to support disabled people remain in work.

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. We are an employer for carers, a foundation living wage employer and offer all our staff an employee assistance programme.

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### **Technology and innovation**

- Create systems that support inclusion and diversity
- Use technology to increase efficiency and reduce waste
- Increase customers' and carers' ability to access and manage services
- Create physical and virtual spaces that are flexible and support individuals and teams to collaborate

In 2023 we continued to develop our main website and PA Pages which now includes a chat function. To increase efficiency and reduce waste we audited processes to identify areas that could be more effective with digital solution and gave wider access of our Microsoft systems to our community workers.

#### **Operational theme: Direct Payments and Personalisation**

- Increase the number of skilled and empowered Direct Payment employers in West Sussex and Croydon and identify three new areas to work in.
- Increase the number of skilled and available Personal Assistants through structured networks, recruitment opportunities and training.
- Support the sector and innovation through micro provider support, Individual Service Funds and system leadership.

#### **Direct Payment Information, Advice, and Support**

In 2023 we expanded our East Sussex Direct Payment Support with higher than expected customers wanting to transfer their support to us from their existing provider. In September 2023 we won a competitive tender to be the exclusive Direct Payment Support Provider in East Sussex. We worked with and supported West Sussex, East Sussex and Croydon residents with a personal budget or personal health budget to provide information, advice, guidance and support.

In 2023 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 a joint Personal Assistant Support Service worth £100k a year to the London Borough of Croydon and Clinical Commissioning Group;
- We extended our Direct Payments support service in East Sussex;
- Helped 2,217 people through our information and advice telephone helpline, covering 7,118 separate enquiries and requests for information;



## INDEPENDENT LIVES (DISABILITY)

### TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

---

- We ran personal assistant adverts, which generated 1,949 applications; and
- We delivered training and refresher events to 456 personal assistants and Direct Payment employers.

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;
- We created and launched PA Pages; a new website for Direct Payments employers and personal assistants to recruit, find a job or find training, all in one place.

Our Payroll Service:

- Processed 16,130 payrolls for Direct Payment employers;
- Set up payroll services for 182 new people; and
- Set up banking services for 136 new people.
- Processed 325 DBS checks

*What this meant to one Direct Payment customer*

*"My mother is able to live in her home, as she wishes, because of the support given from Independent Lives and West Sussex County Council. You are helping elderly people to live and feel the best they can and function as well as possible."*

### **Operational theme: Independent Living**

Increase Independent Living through community activities, carers respite support, hospital discharge support, community care and reablement support.

### **Care Service**

In times of huge demand, we have continued to improve processes and operational effectiveness, focusing on staff wellbeing, reward and retention as well as the systems and processes underpinning everything we do.

We received a Good rating from CQC in May 2021 and are working with West Sussex County Council to create sustainable models for care for future years.

Our care service provided 69,260 visits to the people we support allowing people to live with choice and control.



## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

Care service customer:

*"I would just like to say that I found all your carers excellent and truly outstanding. They are kind, considerate and obviously extremely skilled and professional. Thank you for your care."*

#### **Carers Respite**

Our carers respite service provided more than 6,000 hours of respite across 2023. The team supported customers on a wide range of days out which included visiting Chichester Cathedral, Warnham Nature Reserve and a pantomime in Worthing.

Carers Respite customer:

*"Thank you so much. Mum came back buzzing from her first day with you, I know she will have fun which means I can work without worrying about her."*

#### **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 January and June 2023.

Our Contractors Health and Safety Assessment Scheme (CHAS) accreditation was maintained in 2023, along with our Disability Confident and Mindful Employer scheme accreditations.

Our current CQC rating is 'Good' in all areas.

Work on fundraising activity also continues, along with the development of the Friends of Independent Lives membership group.

#### **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.

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### 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 a sub-committee for Finance and remuneration. The Board and its sub-committees provide strategic direction and approve policies and review risk.

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 comparison of the charity sector is undertaken and this occurred in 2021, setting an updated basis for the review of Executive Leadership Team pay points and salary increases. In the interim periods, the Remuneration Committee scheduled meetings to consider pay point adjustments and appropriate cost of living pay increases, which happened at the end of 2022 for implementation in January 2023.

## **INDEPENDENT LIVES (DISABILITY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### 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.

Signed for and on behalf of the trustees



**Chandos Green (Chair)**

Date: Jul 22, 2024

## INDEPENDENT LIVES (DISABILITY)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees, who are also the directors of Independent Lives (Disability) for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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.

Approved by order of the board of trustees on Jul 22, 2024 and signed on its behalf by:



.....  
**Chandos Green (Chair)**

Date: Jul 22, 2024



## **INDEPENDENT LIVES (DISABILITY)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INDEPENDENT LIVES (DISABILITY)**

---

#### **Opinion**

We have audited the financial statements of Independent Lives (Disability) ('the charitable company') and its subsidiary ('the group') for the year ended 31 December 2023 which comprise the Group Statement of Financial Activities, the Group Balance Sheet, the Charity Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

## **INDEPENDENT LIVES (DISABILITY)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INDEPENDENT LIVES (DISABILITY)**

---

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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.

#### **Opinions 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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



## **INDEPENDENT LIVES (DISABILITY)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INDEPENDENT LIVES (DISABILITY)**

---

#### **Auditors responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with:

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

We obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity. The key laws and regulations we considered in this context included the UK Charities Act, data protection regulations, taxation and employment legislation. The engagement partner has reviewed the team selected to undertake the engagement and ensure that they have sufficient competence and are capable of identifying and recognising non-compliance with laws and regulations. No non-compliance was identified.

Discussion was held among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas:

## INDEPENDENT LIVES (DISABILITY)

### INDEPENDENT AUDITOR'S REPORT

#### TO THE TRUSTEES OF INDEPENDENT LIVES (DISABILITY)

---

##### **1. Management override of the controls in place**

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

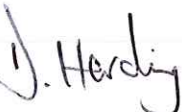
##### **2. Revenue recognition**

Audit procedures performed included, but were not limited to, performing walk through tests to identify the control procedures in place and once an understanding of the income recognition process was obtained, substantive procedures were also performed.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

##### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Darren Harding ACA, FCCA, DChA (Senior Statutory Auditor)**

for and on behalf of Richard Place Dobson Services Limited

Chartered Accountants

Statutory Auditors

Date: 22/08 2024

Ground Floor

1 - 7 Station Road, Crawley

West Sussex, RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



## INDEPENDENT LIVES (DISABILITY)

### GROUP STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	11,907	11,525	23,432	5,726
Charitable activities	4	2,192,215	55,793	2,248,008	2,526,272
Trading subsidiary income	3	643,657	-	643,657	605,142
<b>Total income and endowments</b>		<b>2,847,779</b>	<b>67,318</b>	<b>2,915,097</b>	<b>3,137,140</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Trading subsidiary costs	3	443,685	-	443,685	373,153
<b>Charitable activities</b>					
Direct Payments & Personal Health Budget Support	5	716,601	-	716,601	1,008,313
Recruitment & Retention		-	-	-	27,786
Infection Control		-	-	-	4,705
Care Service		1,890,685	4,560	1,895,245	1,520,857
CPAR Programme		-	24,400	24,400	-
Personalisation, Equalities, Research and Development		-	-	-	64,971
Digital Inclusion		-	-	-	19,570
Skills for Care		-	26,832	26,832	19,621
<b>Total expenditure</b>		<b>3,050,971</b>	<b>55,792</b>	<b>3,106,763</b>	<b>3,038,976</b>
<b>Net income/(expenditure)</b>		<b>(203,192)</b>	<b>11,526</b>	<b>(191,666)</b>	<b>98,164</b>
<b>Net movement in funds</b>		<b>(203,192)</b>	<b>11,526</b>	<b>(191,666)</b>	<b>98,164</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	15	692,132	56,399	748,531	650,367
<b>Total funds carried forward</b>		<b>488,940</b>	<b>67,925</b>	<b>556,865</b>	<b>748,531</b>

#### Continuing operations

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements.

## INDEPENDENT LIVES (DISABILITY)

### GROUP BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		37,179		17,217
			<b>37,179</b>		<b>17,217</b>
<b>Current assets</b>					
Debtors	13	404,297		510,318	
Cash at bank and in hand		500,997		785,555	
		<u>905,294</u>		<u>1,295,873</u>	
<b>Creditors due within one year</b>	14	(385,608)		(564,559)	
Net current assets			519,686		731,314
<b>Total assets less current liabilities</b>			<b>556,865</b>		<b>748,531</b>
<b>Net assets</b>			<b>556,865</b>		<b>748,531</b>
<b>The funds of the charity</b>					
Unrestricted funds			545,339		692,132
Restricted funds	15		11,526		56,399
			<u>556,865</u>		<u>748,531</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 and were signed on its behalf by:



.....  
**Chandos Green (Chair)**

Date: Jul 22, 2024

  
 Adil Siganporia (Jul 23, 2024 09:07 GMT+1)

.....  
**Adil Siganporia (Treasurer)**

The notes form part of these financial statements.

## INDEPENDENT LIVES (DISABILITY)

### STANDALONE CHARITY BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		36,961		16,999
Investments	12		5		5
			<b>36,966</b>		<b>17,004</b>
<b>Current assets</b>					
Debtors	13	471,706		487,528	
Cash at bank and in hand		435,160		698,174	
		<u>906,866</u>		<u>1,185,702</u>	
<b>Creditors due within one year</b>	14	<u>(386,967)</u>		<u>(454,175)</u>	
Net current assets			519,899		731,527
<b>Total assets less current liabilities</b>			<b>556,865</b>		<b>748,531</b>
<b>Net assets</b>			<b>556,865</b>		<b>748,531</b>
<b>The funds of the charity</b>					
Unrestricted funds			545,339		692,132
Restricted funds			11,526		56,399
			<u>556,865</u>		<u>748,531</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 and were signed on its behalf by:



.....  
**Chandos Green (Chair)**

Date: Jul 22, 2024

  
 Adil Sigani (Jul 23, 2024 09:07 GMT+1)

.....  
**Adil Sigani (Treasurer)**

The notes form part of these financial statements.

## INDEPENDENT LIVES (DISABILITY)

### GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Cash flow from operating activities:</b>					
Cash generated from operations	1	(249,542)		194,619	
Interest paid		-		(688)	
<b>Net cash provided by (used in) operating activities</b>		<b>(249,542)</b>		<b>193,931</b>	
<b>Cash flows from investing activities:</b>					
Purchase of tangible fixed assets	11	(35,016)		(19,505)	
<b>Net cash provided by (used in) investing activities</b>		<b>(35,016)</b>		<b>(19,505)</b>	
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(284,558)</b>		<b>174,426</b>	
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>785,555</b>		<b>611,129</b>	
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>500,997</b>		<b>785,555</b>	

#### Note 1: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
<b>Net income/(expenditure) for the reporting period</b>	(191,666)	98,164
<b>Adjustments for:</b>		
Depreciation Charges	15,054	8,351
Interest Paid	-	688
Decrease/(increase) in debtors	106,021	46,114
Increase/(decrease) in creditors	(178,951)	41,302
<b>Net cash provided by (used in) operating activities</b>	<b>(249,542)</b>	<b>194,619</b>



## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### 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.

##### 1.1 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.

##### 1.2 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 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.

##### 1.3 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 accrual basis and has been classified under headings that aggregate all costs 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.

##### 1.4 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 charity's programmes and activities. These costs have been allocated to expenditure and charitable activities.

##### 1.5 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 over £500 is capitalised.

##### 1.6 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.

##### 1.7 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.

## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1.8 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.

#### 1.9 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.

#### 1.10 Taxation

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

### 2 Donations and Legacies - Group and Charity

	2023	2022
	£	£
Donations	23,432	5,726
Legacies	-	-
	<b>23,432</b>	<b>5,726</b>
<b>Grant receivable for core activities (Restricted)</b>		
Skills for care	26,834	-
CPAR Programme	24,400	-
Self Advocacy	4,561	-
	<b>55,795</b>	<b>-</b>

### 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:

	2023	2022
	£	£
Trading subsidiary gross income	643,657	605,142
Trading subsidiary costs	(443,685)	(373,153)
	<b>199,972</b>	<b>231,989</b>
Deed of covenant payable to the parent charity		
	<b>199,972</b>	<b>231,989</b>
The assets and liabilities of the subsidiary were:		
	2023	2022
	£	£
Current assets	583,803	123,764
Current liabilities	(369,380)	(123,977)
Total Net Assets	214,423	(213)
Aggregate share capital and reserves	5	5

### 4 INCOME FROM CHARITABLE ACTIVITIES - GROUP AND CHARITY

	2023	2022
	£	£
West Sussex County Council Direct Payment Support Contract	440,853	421,458
Fundraising	17,729	77,558
Care Service	1,522,584	1,813,805
Training	2,564	9,060
Gift Aid	-	-
Other Contracts	264,278	204,391
	<b>2,248,008</b>	<b>2,526,272</b>

## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 5 CHARITBLE ACTIVITIES COSTS - GROUP AND CHARITY

	Direct Costs £	Support costs £	Totals £
Direct Payments & Personal Health Budget Support	568,390	148,211	716,601
CPAR Programme	23,206	1,194	24,400
Care Service	1,505,210	385,475	1,890,685
Skills for Care	23,321	3,511	26,832
	<u>2,120,127</u>	<u>538,391</u>	<u>2,658,518</u>

#### Comparatives for 2022

	Direct Costs £	Support costs £	Totals £
Direct Payments & Personal Health Budget Support	810,878	197,434	1,008,312
Recruitment and Retention	27,786	-	27,786
Infection control	4,705	-	4,705
Digital inclusion	19,570	-	19,570
Care Service	1,400,313	120,544	1,520,857
Personalisation, Equalities, Research and Development	29,508	35,464	64,972
Skills for Care	19,621	-	19,621
	<u>2,312,381</u>	<u>353,442</u>	<u>2,665,823</u>

#### 6 SUPPORT COSTS - GROUP AND CHARITY

	2023 £	Totals £
Staff costs	375,802	375,802
Marketing, Communication & Engagement costs	35,203	35,203
Central overheads	118,564	118,564
Training	3,393	3,393
Governance costs	9,991	9,991
	<u>542,953</u>	<u>542,953</u>

#### Analysed between:

	2023 £
Direct Payments & Personal Health Budget Support	148,023
CPAR Programme	5,943
Care Service	385,476
Skills for Care	3,511
	<u>542,953</u>

Included in governance costs above is auditor remuneration of £9,991.

#### COMPARATIVES FOR 2022

	Human Resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget Support	140,633	51,798	5,003	197,434
Care Service	89,494	28,984	2,066	120,544
Personalisation, Equalities, Research and Development	25,570	8,263	1,631	35,464
	<u>255,697</u>	<u>89,045</u>	<u>8,700</u>	<u>353,442</u>



## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 7 NET INCOME/ (EXPENDITURE) - GROUP AND CHARITY

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

	2023	2022
	£	£
Auditors' remuneration	9,991	11,940
Depreciation - owned assets	15,054	8,351

#### 8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the period ended 31st December 2022. During the year, no trustees were reimbursed (2022: no trustees reimbursed).

#### 9 STAFF COSTS - GROUP AND CHARITY

	2023	2022
	£	£
Wages and salaries	2,252,501	2,220,101
Social security costs	163,106	111,437
Other pension costs	61,592	42,642
	2,477,199	2,374,180

One employee (2022: one) received total remuneration of between £70,000-£80,000 during the year.

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

	2023	2022
	No.	No.
Direct payments	24	24
Care Service	51	50
Skills for Care and PA Training support	1	1
Banking Admin Service	2	2
Independent Payroll Service	6	5
Central services	10	8
	94	90

Care Service average monthly staff numbers include the support workers who are paid at an hourly rate for the hours worked. For the whole period this includes an average of 30 (2022:30) permanent salaried staff.

## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 11 TANGIBLE FIXED ASSETS - GROUP

	Leasehold improvements £	Fixtures & Fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2023	53,326	47,348	246,238	346,912
Additions	-	22,396	12,620	35,016
<b>At 31 December 2023</b>	<b>53,326</b>	<b>69,744</b>	<b>258,858</b>	<b>381,928</b>
<b>Depreciation</b>				
At 1 January 2023	53,326	42,230	234,139	329,695
Charge for the year	-	5,279	9,775	15,054
<b>At 31 December 2023</b>	<b>53,326</b>	<b>47,509</b>	<b>243,914</b>	<b>344,749</b>
<b>Net book value</b>				
<b>At 31 December 2023</b>	<b>-</b>	<b>22,235</b>	<b>14,944</b>	<b>37,179</b>
<b>At 31 December 2022</b>	<b>-</b>	<b>5,118</b>	<b>12,099</b>	<b>17,217</b>

#### TANGIBLE FIXED ASSETS - CHARITY

	Leasehold improvements £	Fixtures & Fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2023	53,326	38,599	246,238	338,163
Additions	-	22,396	12,620	35,016
<b>At 31 December 2023</b>	<b>53,326</b>	<b>60,995</b>	<b>258,858</b>	<b>373,179</b>
<b>Depreciation</b>				
At 1 January 2023	53,326	33,699	234,139	321,164
Charge for the year	-	5,279	9,775	15,054
<b>At 31 December 2023</b>	<b>53,326</b>	<b>38,978</b>	<b>243,914</b>	<b>336,218</b>
<b>Net book value</b>				
<b>At 31 December 2023</b>	<b>-</b>	<b>22,017</b>	<b>14,944</b>	<b>36,961</b>
<b>At 31 December 2022</b>	<b>-</b>	<b>4,900</b>	<b>12,099</b>	<b>16,999</b>

#### 12 FIXED ASSET INVESTMENTS - CHARITY

	Unlisted Investments £	Total £
<b>Market Value</b>		
At 1 January 2023 and 31 December 2023	5	5
<b>At 31 March 2023</b>	<b>5</b>	<b>5</b>
<b>Net Book Value</b>		
At 31 December 2023	5	5
At 31 December 2022	5	5

## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 13 DEBTORS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	352,626	478,909	432,134	454,962
Amounts owed by group undertakings	-	-	-	13,593
Other debtors	23,563	14,369	23,563	11,847
Prepayments and accrued income	28,108	17,040	16,009	7,126
	<b>404,297</b>	<b>510,318</b>	<b>471,706</b>	<b>487,528</b>

#### 14 CREDITORS DUE WITHIN ONE YEAR

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	25,298	125,916	25,298	39,635
Social security	41,911	34,559	41,911	34,559
VAT	52,087	54,045	38,539	35,177
Other creditors	80,236	215,879	100,647	215,699
Accruals and deferred income	186,076	134,160	180,572	129,105
	<b>385,608</b>	<b>564,559</b>	<b>386,967</b>	<b>454,175</b>

#### 15 MOVEMENT IN FUNDS - GROUPS AND CHARITY

	Balance at 1 January 2023	Net movement in funds	Transfers between funds	Balance at 31 December 2023
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	692,132	(203,192)	56,399	545,339
<b>Restricted funds</b>				
Skills for care - DPULO	56,399	-	(56,399)	-
CPAR Programme	-	-	-	-
Self Advocacy Grant	-	-	-	-
Donations	-	11,526	-	11,526
	56,399	11,526	(56,399)	11,526
<b>Total funds</b>	<b>748,531</b>	<b>(191,666)</b>	<b>-</b>	<b>556,865</b>



## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
General funds			
<b>Restricted funds</b>			
Skills for care - DPULO	2,847,779	(3,050,971)	(203,192)
CPAR Programme	26,832	(26,832)	-
Self Advocacy Grant	24,400	(24,400)	-
Donations	4,560	(4,560)	-
	11,526	-	11,526
	<b>2,915,097</b>	<b>(3,106,763)</b>	<b>(191,666)</b>

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2022 £	Net movement in funds £	Transfers between funds £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General funds	602,664	89,468	-	692,132
<b>Restricted funds</b>				
Skills for care - DPULO	43,443	8,696	4,260	56,399
Skills for Care - Mindfulness	3,719	-	(3,719)	-
Customer social and wellbeing events	541	-	(541)	-
	47,703	8,696	-	56,399
Total funds	<b>650,367</b>	<b>98,164</b>	<b>-</b>	<b>748,531</b>

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

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
General funds	3,089,253	(2,999,785)	89,468
<b>Restricted funds</b>			
Skills for care - DPULO	28,317	(19,621)	8,696
Customer social and wellbeing events	-	-	-
Digital Inclusion	19,570	(19,570)	-
	<b>3,137,140</b>	<b>(3,038,976)</b>	<b>98,164</b>

The Digital Inclusion Fund - the charity received a grant of £19,570 from the NHS for an initiative to support people who are digitally excluded to use digital tools to manage their healthcare. These funds have been fully spent.

The CPAR is the Community Participation Action Research Project - Funding has been provided by the NHS and is to be used to host three researchers who will design, deliver and evaluate a research project looking into the impact of the cost-of-living crisis on marginalised communities.

The Self-Advocacy Grant - this funding from West Sussex County Council is to provide transition support for self-advocacy groups with respect to banking, financial administration and financial independence from October 2023.

Skills for Care - Mindfulness and customer social and wellbeing events were completed with all funds spent prior to 2023. Skills for care - DPULO is an annual grant where only DPULO 2023-24 can be carried over into 2024.

## INDEPENDENT LIVES (DISABILITY)

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 COMMITMENTS UNDER OPERATING LEASES

At 31 December 2023 the group had commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
<b>Expiry date:</b>		
Within one year	52,588	52,588
Between one and five years	94,457	147,045
	<u>147,045</u>	<u>199,633</u>

#### 17 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31st December 2023.