

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 2024



INDEPENDENT LIVES (DISABILITY)

LEGAL AND ADMINISTRATIVE INFORMATION

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	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
Bankers	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)

Chief Executive Officer Mrs R Smicle

INDEPENDENT LIVES (DISABILITY)

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INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024.

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).

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 2024.

The charity also provides a Care Quality Commission registered domiciliary care service for disabled people, older people and people with complex healthcare needs across West Sussex. This includes a Home First service, providing assessment and support for people returning home from hospital in West Sussex. These services are contracted by West Sussex County Council through a framework contract, the Home First contract, the NHS providing continuing healthcare and directly by private customers.

In addition in 2024 the charity delivered

- social care training in partnership with Skills for Care
- carers respite services to promote and support independent living for those with dementia
- and strategic co-production and peer leadership support for NHS England
- community participatory action research into the impact of the cost of living on disabled people in Sussex
- administered the household support fund for those in need

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.

Alongside these principal activities we seek to deliver social value outcomes. Our volunteer 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 2024

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. This has been brought about after years of underfunding followed by the impact of the Coronavirus pandemic and 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. Demand has risen which 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. The current social care review is not due to deliver its recommendations until 2028.

2025 brings further challenges with continued reductions in local authority budgets, meaning contracted services may not cover costs, leading charities to use reserves to meet needs. Charities are also facing funding challenges caused by reduced gifting from individuals and companies.

We continue to promote the importance of our local service through our ethos of being a user-led organisation. We promote the benefits of our services to ensure there is an understanding and recognition of the impact to our community by having a strong third sector presence.

Inflation, as well as the severe impact of the cost-of-living crisis during 2024 has challenged all charities. However, after significant investment in 2023 and 2024 in improving systems, Independent Lives has been able to continue to grow services to support more people within significant financial constraints.

We continued to deliver and expand services across Sussex, Croydon and London with robust plans intended for 2025 and beyond subsequently drafted into a 2025-2030 strategic plan.

Although a significantly challenging environment, the charity has delivered on the 2021-2025 strategy.

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 2024

Our values

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.

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.

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.

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.

Independent Lives published a separate impact report covering the achievements of 2024 which can be found here:

<https://www.independentlives.org/impact-report-2024/>

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.

- 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%.

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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/>

In 2023 and 2024, 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, 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 of Independent Lives 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/>

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

In 2024 we reviewed all elements of the financial procedures, working with our auditors to get a smoother and more efficient system for 2025 and beyond.

- Generate income streams to invest in our communities. Income has increased along with numbers of referrals into the Direct Payment services, with more people in more areas wanting to have greater autonomy choice and control over their care. Independent Lives as a specialist in this area has started to expand to new areas in London and the Southeast.

Financial results

The budget for the year 2024 set a £3,027,800 income target and 3,434,188 was achieved. There was a £40,276 budgeted surplus and £125,703 was achieved.

The financial achievements occurred in spite of considerable external challenges. These challenges included low or non-existent uplifts in some services and contracts, income lower than expected growth in our care services and increased costs due to inflation. Due to management intervention and planning, after an investment year in 2023 we moved back into surplus in 2024.

Contract performance in the Direct Payments service was significantly above the target for the year, despite many and varied challenges.

Our financial plans for 2024 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.

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The results for the financial years 2019 – 2024 summarised in the table below (£):

Year	2024	2023	2022	2021	2020	2019
Income	3,434,188	2,915,097	3,137,140	3,134,045	2,767,756	2,637,272
Expenditure	3,308,485	3,106,763	3,038,976	3,034,916	2,633,462	2,608,155
Net surplus	125,703	(191,666)	98,164	99,129	134,294	29,117
Net assets	682,568	556,871	748,531	650,367	551,238	416,944

Grants and fundraising

We continued to develop projects, worked to support digital inclusion, supported people household support fund, and worked 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 opportunities arise.

Personal assistant training - We received Skills for Care grant funding of £40,889 to enable us to arrange and deliver social care training for individual employers and personal assistants. This resulted in improved quality and safety within the health and social care sector.

Household support fund - Our staff 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 issued 284 welfare grants, 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.

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.

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

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The reserves policy sets the target level of reserves as £564,000 for the year ending 31 December 2025. Unrestricted reserves currently equate to £697,000. The unrestricted reserves target is reviewed annually under the risk-weighted calculation method for minimum levels to be held.

- 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 our pay had fallen behind local providers across the sector in some areas and especially for health 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 2024 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.

As a Disability Confident Leader we offer a guaranteed interviews to any disabled applicant who meets the mandatory requirements set out in our job descriptions, with flexible policies to support disabled people remain in work. In our 2024 survey 57% confirmed having a disability or health condition and 14% had caring responsibilities.

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.

From a new recruit in 2024 "I believe everything that I did during my training was useful. The training taught me to develop a positive attitude towards every individual, to treat people with the same opportunities, respecting and celebrating each others differences"

- 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 2024 we continued to develop our main website and PA Pages which included a new live chat function and can be adapted for other areas. To increase efficiency and reduce waste we audited processes to identify areas that could be more effective with digital solutions. This led to a full restructuring of our accounts system and preparation to transfer our internal and Direct Payments payroll services onto cloud-based systems. In 2025 these projects will complete as well as redesigning our domain controller and SharePoint structure and access. This will save time, is environmentally progressive and more cost effective.

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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.

In 2024 we expanded our East Sussex Direct Payment Support to become the strategic partner to East Sussex County Council through a competitive tender.

In addition, we worked with the NHS to expand our Personal Health Budget offer from West Sussex to the whole of 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.

We are working with Kensington, Westminster and Chelsea borough councils to support their PA recruitment pathway.

In 2024 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 2,685 people through our information and advice telephone helpline an increase of over 20% compared with 2023, covering 7,934 separate enquiries and requests for information.
- We ran personal assistant adverts, which generated 3,486 applications an increase of nearly 80%.
- We delivered training and refresher events to 818 personal assistants and Direct Payment employers an increase of nearly 80%.

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 16,800 payrolls for Direct Payment employers;
- Set up payroll services for 276 new people; and
- Set up banking services for 160 new people.
- Processed 403 DBS checks

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

A Personal Assistant said about our training officer

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

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 74,101 visits to the people we support allowing people to live with choice and control.

Care service customer:

"Independent Lives is the best care company I have ever had."

A note from a daughter whose mum used the service:-

"Please would you thank Tom and Skye for being so kind to my Mum yesterday and putting a big smile on her face."

Tom and Skye arranged for Mum to have a mechanical cat, they knew Mum loves cats but sadly couldn't have one of her own anymore, and they also wanted to cheer Mum up. Mum loves the mechanical cat and it is now written into her care plan to say 'please put the cat in the same room near to Mum, where she wants it to be'

Our carers respite service provided more than 6,000 hours of respite across 2024. 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:

"Your work is worth much more than money, thank you for all you have done for my mother"

"Without your service I would not have been able to keep my loved one at home for so long"

"I know mum has really appreciated all the help you have given to her and in getting dad out for the day. We even got our water rates reduced thanks to your knowledge!"

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.

As we come to the end of this strategic period we reflect on all the incredible impact the charity has delivered. There has been sustained growth in every area of support and delivery while at the same time financial income has reduced in real terms. This posed enormous challenges, ensuring standards are maintained while many more people are supported often with enhanced needs.

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

We delivered this by continuing to promote inclusion through person centred approaches, meaning that more people can access our services as they adapt to people's needs. We had huge success in recruiting Personal Assistants through our PA Pages website while improving standards through Personal Assistant training in partnership with Skills for Care. We have modernised our internal systems to ensure focussed funding on delivering person centred services and support. We will continue this journey, collaborating with other user led organisations, our members, funders and the private sector to get the best deal for disabled people going forward.

To ensure we are ready for the years ahead we have created a new executive structure consisting of a chief executive officer and chief operating officer supported by an experienced and capable management team. In 2025 a new strategy will be launched ready to seize the opportunities ahead and to support our beneficiaries to thrive and not just survive the next five years.

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 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 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 and 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.

In 2024 the articles of association were reviewed and a trustee recruitment programme commenced to appoint in new trustees for 2025.

INDEPENDENT LIVES (DISABILITY)

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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 which last occurred in 2021 and is scheduled for 2025, 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 to consider pay point adjustments and appropriate cost of living pay increases. Early in 2024 it was agreed due to the financial constraints of the charity that pay would be frozen for all roles other than those on foundation living wage for that year.

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.



Chandos Green (Aug 14, 2025 06:02:59 GMT+1)

Chandos Green (Chair)

Signed for and on behalf of the trustees

Date: 08/14/2025

INDEPENDENT LIVES (DISABILITY)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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.

INDEPENDENT LIVES (DISABILITY)

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

We have audited the financial statements of Independent Lives (Disability) ('the charitable company') and its subsidiary ('the group') for the year ended 31 December 2024 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 2024 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.

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.

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.

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.

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)

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.

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: 8 September 2025

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 2024

		Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	514	-	514	23,432
Charitable activities	4	2,557,703	63,549	2,621,252	2,248,008
Trading subsidiary income	3	812,422	-	812,422	643,657
Total income and endowments		3,370,639	63,549	3,434,188	2,915,097
Expenditure on:					
Raising funds					
Trading subsidiary costs	3	437,189	-	437,189	443,685
Charitable activities					
	5				
Direct Payments & Personal Health Budget Support		817,820	11,526	829,346	716,601
Care Service		1,978,401	-	1,978,401	1,895,245
CPAR Programme		-	11,700	11,700	24,400
Self Advocacy Grant		-	10,960	10,960	-
Skills for Care		-	40,889	40,889	26,832
Total expenditure		3,233,410	75,075	3,308,485	3,106,763
Net income/(expenditure)		137,229	(11,526)	125,703	(191,666)
Net movement in funds		137,229	(11,526)	125,703	(191,666)
Reconciliation of funds					
Total funds brought forward	15	545,339	11,526	556,865	748,531
Total funds carried forward		682,568	-	682,568	556,865

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 2024


	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		14,237		37,179
			14,237		37,179
Current assets					
Debtors	13	616,272		404,297	
Cash at bank and in hand		573,047		500,997	
		<u>1,189,319</u>		<u>905,294</u>	
Creditors due within one year	14	(520,988)		(385,608)	
Net current assets			668,331		519,686
Total assets less current liabilities			682,568		556,865
Net assets			682,568		556,865
The funds of the charity					
Unrestricted funds			682,568		545,339
Restricted funds	15		-		11,526
			682,568		556,865

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 (Aug 14, 2025 06:02:59 GMT+1)

 Chandos Green (Chair)
 Date: 08/14/2025


 Adil Siganporia (Aug 14, 2025 09:13:43 GMT+1)

 Adil Siganporia (Treasurer)
 08/14/2025

The notes form part of these financial statements.

INDEPENDENT LIVES (DISABILITY)

STANDALONE CHARITY BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024


		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		14,236		36,961
Investments	12		5		5
			14,241		36,966
Current assets					
Debtors	13	559,947		471,706	
Cash at bank and in hand		363,858		435,160	
		<u>923,805</u>		<u>906,866</u>	
Creditors due within one year	14	<u>(255,477)</u>		<u>(386,967)</u>	
Net current assets			668,328		519,899
Total assets less current liabilities			682,569		556,865
Net assets			682,569		556,865
The funds of the charity					
Unrestricted funds			682,569		545,339
Restricted funds			-		11,526
			682,569		556,865

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 (Aug 14, 2025 06:02:59 GMT+1)
.....
Chandos Green (Chair)

Date: 08/14/2025


Adil Siganporia (Aug 14, 2025 09:13:43 GMT+1)
.....
Adil Siganporia (Treasurer)

08/14/2025

The notes form part of these financial statements.

INDEPENDENT LIVES (DISABILITY)

GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Cash flow from operating activities:					
Cash generated from operations	1		79,896		(249,542)
Interest paid			-		-
Net cash provided by (used in) operating activities			79,896		(249,542)
Cash flows from investing activities:					
Purchase of tangible fixed assets	11	(7,846)		(35,016)	
Net cash provided by (used in) investing activities			(7,846)		(35,016)
Change in cash and cash equivalents in the reporting period			72,050		(284,558)
Cash and cash equivalents at the beginning of the reporting period			500,997		785,555
Cash and cash equivalents at the end of the reporting period			573,047		500,997

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

	2024	2023
	£	£
Net income/(expenditure) for the reporting period	125,703	(191,666)
Adjustments for:		
Depreciation Charges	30,789	15,054
Decrease/(increase) in debtors	(211,975)	106,021
Increase/(decrease) in creditors	135,379	(178,951)
Net cash provided by (used in) operating activities	79,896	(249,542)

INDEPENDENT LIVES (DISABILITY)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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

	2024 £	2023 £
Donations	514	23,432
Legacies	-	-
	514	23,432

Grant receivable for core activities (Restricted)

Skills for care	40,889	26,834
CPAR Programme	11,700	24,400
Self Advocacy	10,960	4,561
	63,549	55,795

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:

	2024 £	2023 £
Trading subsidiary gross income	812,422	643,657
Trading subsidiary costs	(437,189)	(443,685)
	375,233	199,972

Deed of covenant payable to the parent charity

The assets and liabilities of the subsidiary were:

	2024 £	2023 £
Total assets	265,515	91,228
Current liabilities	(265,510)	(91,223)
Total Net Assets	5	5
Aggregate share capital and reserves	5	5

4 INCOME FROM CHARITABLE ACTIVITIES - GROUP AND CHARITY

	2024 £	2023 £
West Sussex County Council Direct Payment Support Contract	507,490	440,853
Fundraising	1,554	17,729
Care Service	1,613,255	1,522,584
Training	4,581	2,564
Gift Aid	7	-
Other Contracts	494,365	264,278
	2,621,252	2,248,008

INDEPENDENT LIVES (DISABILITY)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5 CHARITBLE ACTIVITIES COSTS - GROUP AND CHARITY

	Direct Costs	Support costs	Totals
	£	£	£
Direct Payments & Personal Health Budget Support	693,471	135,875	829,346
CPAR Programme	11,311	389	11,700
Care Service	1,639,319	339,082	1,978,401
Self Advocacy	8,687	2,273	10,960
Skills for Care	28,128	12,761	40,889
	<u>2,380,916</u>	<u>490,380</u>	<u>2,871,296</u>

Comparatives for 2023

	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>

6 SUPPORT COSTS - GROUP AND CHARITY

	2024	2023
	£	£
Staff costs	327,770	375,802
Depreciation	30,570	-
Marketing, Communication & Engagement costs	20,917	35,203
Central overheads	98,941	118,564
Training	2,732	3,393
Governance costs	9,450	9,991
	<u>490,380</u>	<u>542,953</u>

	2024	2023
	£	£
Analysed between:		
Direct Payments & Personal Health Budget Support	135,875	148,023
Self Advocacy Grant	2,273	-
CPAR Programme	389	5,943
Care Service	339,082	385,476
Skills for Care	12,761	3,511
	<u>490,380</u>	<u>542,953</u>

Included in governance costs above is auditor remuneration of £9,450.

INDEPENDENT LIVES (DISABILITY)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7 NET INCOME / (EXPENDITURE) - GROUP AND CHARITY

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

	2024	2023
	£	£
Auditors' remuneration	9,450	9,991
Depreciation - owned assets	30,789	15,054

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the period ended 31st December 2023. During the year, no trustees were reimbursed (2023: no trustees reimbursed).

9 STAFF COSTS - GROUP AND CHARITY

	2024	2023
	£	£
Wages and salaries	2,111,887	2,252,501
Social security costs	188,124	163,106
Other pension costs	68,357	61,592
	2,368,368	2,477,199

One employee (2023: 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:

	2024 No.	2023 No.
Direct payments	24	24
Care Service	51	51
Skills for Care and PA Training support	1	1
Banking Admin Service	2	2
Independent Payroll Service	6	6
Central services	10	10
	94	94

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 (2023:30) permanent salaried staff.

INDEPENDENT LIVES (DISABILITY)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

11 TANGIBLE FIXED ASSETS - GROUP

	Leasehold improvements £	Fixtures & Fittings £	Computer equipment £	Total £
Cost				
At 1 January 2024	53,326	69,744	258,858	381,928
Additions	-	-	7,847	7,847
At 31 December 2024	53,326	69,744	266,705	389,775
Depreciation				
At 1 January 2024	53,326	47,509	243,914	344,749
Charge for the year	-	14,206	16,583	30,789
At 31 December 2024	53,326	61,715	260,497	375,538
Net book value				
At 31 December 2024	-	8,029	6,208	14,237
At 31 December 2023	-	22,235	14,944	37,179

TANGIBLE FIXED ASSETS - CHARITY

	Leasehold improvements £	Fixtures & Fittings £	Computer equipment £	Total £
Cost				
At 1 January 2024	53,326	60,995	258,858	373,179
Additions	-	-	7,846	7,846
At 31 December 2024	53,326	60,995	266,704	381,025
Depreciation				
At 1 January 2024	53,326	38,978	243,914	336,218
Charge for the year	-	13,988	16,583	30,571
At 31 December 2024	53,326	52,966	260,497	366,789
Net book value				
At 31 December 2024	-	8,029	6,207	14,236
At 31 December 2023	-	22,017	14,944	36,961

12 FIXED ASSET INVESTMENTS - CHARITY

	Unlisted Investments £	Total £
Market Value		
At 1 January 2024 and 31 December 2024	5	5
Net Book Value		
At 31 December 2024	5	5
At 31 December 2023	5	5

INDEPENDENT LIVES (DISABILITY)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13 DEBTORS

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	381,352	352,626	381,352	432,134
Amounts owed by group undertakings	165,606	-	165,606	-
Other debtors	55,466	23,563	1,300	23,563
Prepayments and accrued income	13,849	28,108	11,689	16,009
	616,272	404,297	559,947	471,706

14 CREDITORS DUE WITHIN ONE YEAR

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	141,246	25,298	31,060	25,298
Social security	38,934	41,911	38,934	41,911
VAT	62,821	52,087	38,078	38,539
Other creditors	127,778	80,236	1,247	100,647
Accruals and deferred income	150,208	186,076	146,158	180,572
	520,988	385,608	255,477	386,967

15 MOVEMENT IN FUNDS - GROUPS AND CHARITY

	Balance at 1 January 2024	Net movement in funds	Transfers between funds	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
General funds	545,339	137,229		682,568
Restricted funds				
Skills for care - DPULO	-	-	-	-
CPAR Programme	-	-	-	-
Self Advocacy Grant	-	-	-	-
Donations	11,526	(11,526)	-	-
	11,526	(11,526)	-	-
Total funds	556,865	125,703	-	682,568

INDEPENDENT LIVES (DISABILITY)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General funds			
Restricted funds	3,370,639	(3,233,410)	137,229
Skills for care - DPULO	40,889	(40,889)	-
CPAR Programme	11,700	(11,700)	-
Self Advocacy Grant	10,960	(10,960)	-
Donations	11,526	(11,526)	-
	3,445,714	(3,308,485)	137,229

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 2023 £	Net movement in funds £	Transfers between funds £	Balance at 31 December 2023 £
Unrestricted funds				
General funds	692,132	(203,192)	56,399	545,339
Restricted funds				
Skills for care - DPULO	56,399		(56,399)	-
Skills for Care - Mindfulness		-		-
Customer social and wellbeing events		-		-
Donations		11,526		11,526
	56,399	11,526	(56,399)	11,526
Total funds	748,531	(191,666)	-	556,865

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

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

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 2024

16 COMMITMENTS UNDER OPERATING LEASES

At 31 December 2024 the group had commitments under non-cancellable operating leases as follows:

	2024 £	2023 £
Expiry date:		
Within one year	52,588	52,588
Between one and five years	41,869	94,457
	<u>94,457</u>	<u>147,045</u>

17 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31st December 2024.