

INDEPENDENT LIVING ALTERNATIVES

England & Wales · Charity number 802198

Details

Other names I L A, PERSONAL ASSISTANCE SERVICES (PA SERVICES)

Status Registered

Legal form Charitable company

Company number [02390067](#)

Registered 1989-11-07

Register [View on the Charity Commission register](#)

Contact

Address Solar House
915 High Road
London
N12 8QJ

Phone 020 8343 6084

Email paservices@ilanel.co.uk

Website www.ilanel.co.uk

Activities

Objects: THE RELIEF OF NEED, HARDSHIP OR DISTRESS OF PEOPLE DISABLED AND THE DEPENDENTS AND FAMILIES OF SUCH PEOPLE IN PARTICULAR BUT NOT EXCLUSIVELY WHO ARE RESIDENT IN THE LONDON AREA IN PARTICULAR BUT NOT EXCLUSIVELY IN THE FOLLOWING WAYS:-(I) BY PROVIDING COUNSELLING AND ADVICE, (II) BY PROVIDING FACILITIES AND EQUIPMENT AND (III) BY PROVIDING VOLUNTARY HELP.

Activities: ILA promotes the right of disabled people to live independently through the provision of a comprehensive range of personal assistance services.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** IN PARTICULAR BUT NOT EXCLUSIVELY LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,758,063	£1,747,708	£310,699	76
2024-03-31	£1,477,556	£1,413,654	£300,344	64
2023-03-31	£1,300,905	£1,275,966	£236,442	60
2022-03-31	£1,129,283	£1,100,929	£211,503	57
2021-03-31	£1,200,021	£1,189,960	£183,149	64

Trustees

Name	Role	Appointed
MICHELLE DALEY	Chair	2014-03-21
Anna Hope Landre		2023-12-12
GABRIEL PEPPER		2011-11-29
Penelope Pepper		2025-12-01
SIMON BERKELEY WALLS		
Sandip Vinod Sodha		2023-07-11
Simon Ford		2018-11-16

INDEPENDENT LIVING ALTERNATIVES

England & Wales - Charity number 802198

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

Principal activities

Independent Living Alternatives ("ILA") is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

The principal activities and role of the Company, throughout the year were as follows.

The role of Independent Living Alternatives

Independent Living Alternatives ("ILA") is a user-controlled organisation promoting the right of disabled people to live independently primarily in the London area.

- ILA provides a comprehensive range of personal assistance services; personal assistance is the term used to define the self-directed care necessary for disabled people to live independently.
- ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity.
- ILA provides personal assistance either by directly providing the personal assistance or by enabling individuals to employ their own personal assistants.
- ILA also provides personal assistants in the workplace, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for personal assistance users and personal assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 43 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 100 people registered to work as personal assistants.

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

During the year to 31 March 2025 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 89 personal assistance users, including 43 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café as an online resource for personal assistance users and personal assistants.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Financial summary

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

The principal source of funding is from social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

Incoming resources for the year ended 31 March 2025 were recorded at £1,758,063 (2024: £1,475,194).

Expenditure for the year ended 31 March 2025 was recorded at £1,747,708 (2024: £1,413,654).

Net income for the year ended 31 March 2025 was recorded at £10,355 (2024: £63,902)

Net assets at 31 March 2025 were recorded at £310,699 (2024: £300,344).

Fund balances

As at 31 March 2025 the charity held unrestricted funds of £310,699 (2024: £300,344).

There were no restricted funds at 31 March 2025 (2024: Nil).

Included within unrestricted funds at 31 March 2025 were cash balances of £152,439 (2024: £159,764).

Overall financial position

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

Organisational structure

The governance of Independent Living Alternatives is undertaken by a Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-day management of the organisation is undertaken by a Director (28 hours), ILA also a full-time PA Services Co-ordinator (28 hours), a Recruitment Officer (20 hours) and a PA Officer (14 hours).

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

Independent Living Alternatives has regular monthly commitments for property rental payments and employee salaries that cannot be missed. This leaves Independent Living Alternatives as a small organisation vulnerable to bad debtors and late payments. Independent Living Alternatives' main income is from local authority social services departments, primary care trusts and from individuals in receipt of direct payments. Independent Living Alternatives also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

S B Walls
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri
M Smith
S V Sodha
A H Landre

Company Secretary

S B Walls

Senior Statutory Auditor

Shailesh V Patel

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:

Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of Independent Living Alternatives (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Use of our report

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

Shailesh V Patel (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

27 November 2025

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,755,038	-	1,755,038	1,475,194
Investment income	3	<u>3,025</u>	<u>-</u>	<u>3,025</u>	<u>2,362</u>
Total		<u><u>1,758,063</u></u>	<u><u>-</u></u>	<u><u>1,758,063</u></u>	<u><u>1,477,556</u></u>
EXPENDITURE ON					
Raising funds	4	1,703,688	-	1,703,688	1,374,971
Other		<u>44,020</u>	<u>-</u>	<u>44,020</u>	<u>38,683</u>
Total		<u><u>1,747,708</u></u>	<u><u>-</u></u>	<u><u>1,747,708</u></u>	<u><u>1,413,654</u></u>
NET INCOME		10,355	-	10,355	63,902
RECONCILIATION OF FUNDS					
Total funds brought forward		300,344	-	300,344	236,442
TOTAL FUNDS CARRIED FORWARD		<u><u>310,699</u></u>	<u><u>-</u></u>	<u><u>310,699</u></u>	<u><u>300,344</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES (REGISTERED NUMBER: 02390067)

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	2,270	-	2,270	2,572
CURRENT ASSETS					
Debtors	11	212,021	-	212,021	197,306
Cash at bank and in hand		<u>152,439</u>	<u>-</u>	<u>152,439</u>	<u>159,764</u>
		364,460	-	364,460	357,070
CREDITORS					
Amounts falling due within one year	12	(56,031)	-	(56,031)	(59,298)
NET CURRENT ASSETS					
		<u>308,429</u>	<u>-</u>	<u>308,429</u>	<u>297,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		310,699	-	310,699	300,344
NET ASSETS					
FUNDS	13	<u>310,699</u>	<u>-</u>	<u>310,699</u>	<u>300,344</u>
Unrestricted funds				310,699	300,344
TOTAL FUNDS				<u>310,699</u>	<u>300,344</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025 and were signed on its behalf by:

M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% reducing balance
Office equipment	- 20% reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government Grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

Financial Instruments

Financial assets and liabilities are initially recognized at fair value and subsequently measured at amortised cost, fair value through profit or loss (FVTPL), or fair value through other comprehensive income (FVOCI), depending on their classification.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Fees	<u>1,755,038</u>	<u>1,475,194</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,025</u>	<u>2,362</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	1,524,850	1,231,787
Rent, rates and water	30,494	39,375
Insurance	9,848	7,903
Telephone and IT	8,458	10,730
Postage and stationery	117	598
Sundries	56,018	3,624
Staff training	3,100	5,441
Advertising	650	3,510
Staff travelling - ILA	4,001	1,653
Professional fees	13,896	17,684
Bank charges	395	348
Subscription	1,260	445
Staff accommodation	44,828	47,069
Staff Travelling - PA	5,255	4,196
Depreciation	518	608
	<u>1,703,688</u>	<u>1,374,971</u>

5. SUPPORT COSTS

	2025	2024
	£	£
Auditors' remuneration	12,864	12,252
Accountancy and legal fees	31,156	26,431
	<u>44,020</u>	<u>38,683</u>

6. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	12,864	12,252
Depreciation - owned assets	518	608
Accountancy fees payable to auditor	<u>31,156</u>	<u>26,431</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year, trustees received no remuneration.

During the year, a number of trustees utilized the charity's services and paid fees to the value of £544,559 (2024: £293,389)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	£	£	31.3.25	31.3.24
Wages and salaries			1,390,108	1,129,709
Social security costs			114,581	84,741
Other pension costs			20,161	17,337
			<u>1,524,850</u>	<u>1,231,787</u>

Included in above costs is the cost of administrative staff shown as per below:

	£	£	31.3.25	31.3.24
Wages and salaries			126,193	113,340
Social security costs			10,764	9,34
Other pension costs			2,421	2,268
			<u>139,378</u>	<u>124,982</u>

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

	2025	2024
Administration	5	5
Personal assistants	71	59
	<u>76</u>	<u>64</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,475,194	-	1,475,194
Investment income	2,362	-	2,362
Total	<u>1,477,556</u>	<u>-</u>	<u>1,477,556</u>
EXPENDITURE ON			
Raising funds	1,374,971	-	1,374,971
Other	38,683	-	38,683
Total	<u>1,413,654</u>	<u>-</u>	<u>1,413,654</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund	Restricted fund	Total funds
	£	£	£
NET INCOME	63,902	-	63,902
 RECONCILIATION OF FUNDS			
Total funds brought forward	236,442	-	236,442
TOTAL FUNDS CARRIED FORWARD	<u>300,344</u>	<u>-</u>	<u>300,344</u>
 10. TANGIBLE FIXED ASSETS			
	Fixtures and fittings	Office equipment	Totals
	£	£	£
COST			
At 1 April 2024	10,173	11,394	21,567
Additions	216	-	216
At 31 March 2025	<u>10,389</u>	<u>11,394</u>	<u>21,783</u>
DEPRECIATION			
At 1 April 2024	9,626	9,369	18,995
Charge for year	113	405	518
At 31 March 2025	<u>9,739</u>	<u>9,774</u>	<u>19,513</u>
NET BOOK VALUE			
At 31 March 2025	<u>650</u>	<u>1,620</u>	<u>2,270</u>
At 31 March 2024	<u>547</u>	<u>2,025</u>	<u>2,572</u>
 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Trade debtors		197,692	184,084
Other debtors		4,476	4,296
Prepayments		9,853	8,926
		<u>212,021</u>	<u>197,306</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	6,494	16,989
Social security and other taxes	19,326	12,469
Pension payable	-	4,325
Accrued expenses	30,211	25,515
	<u>56,031</u>	<u>59,298</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	300,344	10,355	310,699
TOTAL FUNDS	<u>300,344</u>	<u>10,355</u>	<u>310,699</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,758,063	(1,747,708)	10,355
TOTAL FUNDS	<u>1,758,063</u>	<u>(1,747,708)</u>	<u>10,355</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	236,442	63,902	300,344
TOTAL FUNDS	<u>236,442</u>	<u>63,902</u>	<u>300,344</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,477,556	(1,413,654)	63,902
TOTAL FUNDS	<u>1,477,556</u>	<u>(1,413,654)</u>	<u>63,902</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	236,442	74,257	310,699
TOTAL FUNDS	<u>236,442</u>	<u>74,257</u>	<u>310,699</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,235,619	(3,161,362)	74,257
TOTAL FUNDS	<u>3,235,619</u>	<u>(3,161,362)</u>	<u>74,257</u>

14. RELATED PARTY DISCLOSURES

During the year, a number of trustees utilized the charity's services and the total services provided to them amounted to £544,559 (2024: £293,389).

As at year end, fees amounting to £53,687 (2024: £10,935) were outstanding from trustees in respect of services provided to them.

During the year, remuneration paid to key managerial personnel amounted to £46,397 (2024: £44,830).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

INDEPENDENT LIVING ALTERNATIVES

England & Wales - Charity number 802198

Accounts

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

Principal activities

Independent Living Alternatives ("ILA") is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

The principal activities and role of the Company, throughout the year were as follows.

The role of Independent Living Alternatives

Independent Living Alternatives ("ILA") is a user-controlled organisation promoting the right of disabled people to live independently primarily in the London area.

- ILA provides a comprehensive range of personal assistance services: personal assistance is the term used to define the self-directed care necessary for disabled people to live independently.

- ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

- ILA provides personal assistance either by directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

- ILA also provides personal assistants in the workplace, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for personal assistance users and personal assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 43 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 100 people registered to work as personal assistants.

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2024 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 89 personal assistance users, including 43 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café as an online resource for personal assistance users and personal assistants.

FINANCIAL REVIEW

Financial summary

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

The principal source of funding is from social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

Incoming resources for the year ended 31 March 2024 were recorded at £1,475,194 (2023: £1,300,041).

Expenditure for the year ended 31 March 2024 was recorded at £1,413,654 (2023: £1,275,966).

Net income for the year ended 31 March 2024 was recorded at £63,902 (2023: £24,939)

Net assets at 31 March 2024 were recorded at £300,344 (2023: £236,442).

Fund balances

As at 31 March 2024 the charity held unrestricted funds of £300,344 (2023: £236,442).

There were no restricted funds at 31 March 2024 (2023: Nil).

Included within unrestricted funds at 31 March 2024 were cash balances of £159,764 (2023: £140,203).

Overall financial position

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

Organisational structure

The governance of Independent Living Alternatives is undertaken by a Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-day management of the organisation is undertaken by a Director (28 hours). ILA also a full-time PA Services Co-ordinator (28 hours), a Recruitment Officer (20 hours) and a PA Officer (14 hours).

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

Independent Living Alternatives has regular monthly commitments for property rental payments and employee salaries that cannot be missed. This leaves Independent Living Alternatives as a small organisation vulnerable to bad debtors and late payments. Independent Living Alternatives' main income is from local authority social services departments, primary care trusts and from individuals in receipt of direct payments. Independent Living Alternatives also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

S B Walls
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri
M Smith
S V Sodha (appointed 12.7.2023)
A H Landre (appointed 12.12.2023)

Company Secretary

S B Walls

Senior Statutory Auditor

Shailesh V Patel

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:

.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of Independent Living Alternatives (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Use of our report

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

Shailesh V Patel (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:28 January 2025.....

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2	1,475,194	-	1,475,194	1,300,041
Investment income	3	<u>2,362</u>	-	<u>2,362</u>	<u>864</u>
Total		<u>1,477,556</u>	-	<u>1,477,556</u>	<u>1,300,905</u>
EXPENDITURE ON					
Charitable activities	4	1,374,971	-	1,374,971	1,250,435
Other		<u>38,683</u>	-	<u>38,683</u>	<u>25,531</u>
Total		<u>1,413,654</u>	-	<u>1,413,654</u>	<u>1,275,966</u>
NET INCOME		63,902	-	63,902	24,939
RECONCILIATION OF FUNDS					
Total funds brought forward		236,442	-	236,442	211,503
TOTAL FUNDS CARRIED FORWARD		<u><u>300,344</u></u>	<u><u>-</u></u>	<u><u>300,344</u></u>	<u><u>236,442</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	10	2,572	-	2,572	2,721
CURRENT ASSETS					
Debtors	11	197,306	-	197,306	131,849
Cash at bank and in hand		<u>159,764</u>	<u>-</u>	<u>159,764</u>	<u>140,203</u>
		357,070	-	357,070	272,052
CREDITORS					
Amounts falling due within one year	12	<u>(59,298)</u>	<u>-</u>	<u>(59,298)</u>	<u>(38,331)</u>
NET CURRENT ASSETS		<u>297,772</u>	<u>-</u>	<u>297,772</u>	<u>233,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		300,344	-	300,344	236,442
NET ASSETS		<u>300,344</u>	<u>-</u>	<u>300,344</u>	<u>236,442</u>
FUNDS	14				
Unrestricted funds				<u>300,344</u>	<u>236,442</u>
TOTAL FUNDS				<u>300,344</u>	<u>236,442</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:

.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>17,658</u>	<u>26,733</u>
Net cash provided by operating activities		<u>17,658</u>	<u>26,733</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(459)	(3,008)
Interest received		<u>2,362</u>	<u>864</u>
Net cash provided by/(used in) investing activities		<u>1,903</u>	<u>(2,144)</u>
Change in cash and cash equivalents in the reporting period		19,561	24,589
Cash and cash equivalents at the beginning of the reporting period		<u>140,203</u>	<u>115,614</u>
Cash and cash equivalents at the end of the reporting period		<u><u>159,764</u></u>	<u><u>140,203</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.24	31.3.23
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	63,902	24,939
	Adjustments for:		
	Depreciation charges	608	680
	Interest received	(2,362)	(864)
	Increase in debtors	(65,457)	(4,562)
	Increase in creditors	<u>20,967</u>	<u>6,540</u>
	Net cash provided by operations	<u><u>17,658</u></u>	<u><u>26,733</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>140,203</u>	<u>19,561</u>	<u>159,764</u>
	<u>140,203</u>	<u>19,561</u>	<u>159,764</u>
Total	<u><u>140,203</u></u>	<u><u>19,561</u></u>	<u><u>159,764</u></u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. INCOME AND ENDOWMENTS	31.3.24 £	31.3.23 £
Charitable activities	<u>1,475,194</u>	<u>1,300,041</u>
3. INVESTMENT INCOME	31.3.24 £	31.3.23 £
Deposit account interest	<u>2,362</u>	<u>864</u>
4. EXPENDITURE		
Charitable activities	31.3.24 £	31.3.23 £
Staff costs	1,231,787	1,154,704
Rent, rates and water	39,375	27,540
Insurance	7,903	4,170
Telephone and IT	10,730	5,572
Postage and stationery	598	322
Sundries	3,624	757
Staff training	5,441	517
Advertising	3,510	6,387
Staff travelling - ILA	1,653	1,929
Literature and promotions	-	35
Professional fees	17,684	14,915
Volunteer expenses	-	32,573
Bank charges	348	334
Subscription	445	-
Staff accommodation	47,069	-
Staff Travelling - PA	4,196	-
Depreciation	<u>608</u>	<u>680</u>
	<u>1,374,971</u>	<u>1,250,435</u>
5. SUPPORT COSTS	31.3.24 £	31.3.23 £
Auditors' remuneration	12,252	11,565
Accountancy and legal fees	<u>26,431</u>	<u>13,966</u>
	<u>38,683</u>	<u>25,531</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' remuneration	12,252	11,565
Depreciation - owned assets	608	680
Accountancy fees payable to auditor	<u>26,431</u>	<u>13,966</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year, a number of trustees utilized the charity's services and paid fees to the value of £293,389 (2023: £438,651)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	1,129,709	1,058,550
Social security costs	84,741	79,336
Other pension costs	<u>17,337</u>	<u>16,818</u>
	<u>1,231,787</u>	<u>25,531</u>

Included in above costs is the cost of administrative staff is as below:

	31.3.24	
	£	
Wages and salaries	113,340	
Social security costs	9,374	
Other pension costs	<u>2,268</u>	
	<u>124,982</u>	

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

	31.3.24	31.3.23
Administration	5	3
Personal assistants	59	57
Volunteers	<u>-</u>	<u>2</u>
	<u>64</u>	<u>62</u>

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

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	1,300,041	-	1,300,041
Investment income	<u>864</u>	<u>-</u>	<u>864</u>
Total	<u>1,300,905</u>	<u>-</u>	<u>1,300,905</u>
EXPENDITURE ON			
Charitable activities	1,250,435	-	1,250,435
Other	<u>25,531</u>	<u>-</u>	<u>25,531</u>
Total	<u>1,275,966</u>	<u>-</u>	<u>1,275,966</u>
NET INCOME	24,939	-	24,939
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>211,503</u>	<u>-</u>	<u>211,503</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>236,442</u></u>	<u><u>-</u></u>	<u><u>236,442</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2023	10,173	10,935	21,108
Additions	<u>-</u>	<u>459</u>	<u>459</u>
At 31 March 2024	<u>10,173</u>	<u>11,394</u>	<u>21,567</u>
DEPRECIATION			
At 1 April 2023	9,489	8,898	18,387
Charge for year	<u>137</u>	<u>471</u>	<u>608</u>
At 31 March 2024	<u>9,626</u>	<u>9,369</u>	<u>18,995</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>547</u></u>	<u><u>2,025</u></u>	<u><u>2,572</u></u>
At 31 March 2023	<u><u>684</u></u>	<u><u>2,037</u></u>	<u><u>2,721</u></u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	184,084	120,242
Other debtors	4,296	4,056
Prepayments	<u>8,926</u>	<u>7,551</u>
	<u>197,306</u>	<u>131,849</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	16,989	-
Social security and other taxes	12,469	18,335
Other creditors	-	5,296
Pension payable	4,325	3,032
Accrued expenses	<u>25,515</u>	<u>11,668</u>
	<u>59,298</u>	<u>38,331</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	<u>-</u>	<u>8,328</u>

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	236,442	63,902	300,344
	<u>236,442</u>	<u>63,902</u>	<u>300,344</u>
TOTAL FUNDS	<u>236,442</u>	<u>63,902</u>	<u>300,344</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,477,556	(1,413,654)	63,902
	<u>1,477,556</u>	<u>(1,413,654)</u>	<u>63,902</u>
TOTAL FUNDS	<u>1,477,556</u>	<u>(1,413,654)</u>	<u>63,902</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	211,503	24,939	236,442
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>211,503</u>	<u>24,939</u>	<u>236,442</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,300,905	(1,275,966)	24,939
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,300,905</u>	<u>(1,275,966)</u>	<u>24,939</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	211,503	88,841	300,344
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>211,503</u>	<u>88,841</u>	<u>300,344</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,778,461	(2,689,620)	88,841
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,778,461</u>	<u>(2,689,620)</u>	<u>88,841</u>

INDEPENDENT LIVING ALTERNATIVES
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 (2023: None).

INDEPENDENT LIVING ALTERNATIVES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,475,194	1,300,041
Investment income		
Deposit account interest	<u>2,362</u>	<u>864</u>
Total incoming resources	1,477,556	1,300,905
EXPENDITURE		
Raising donations and legacies		
Wages & Salaries	1,129,709	1,058,550
Social security	84,741	79,336
Pension costs	17,337	16,818
Rent, rates and water	39,375	27,540
Insurance	7,903	4,170
Telephone and IT	10,730	5,572
Postage and stationery	598	322
Sundries	3,624	757
Staff training	5,441	517
Advertising	3,510	6,387
Staff travelling - ILA	1,653	1,929
Literature and promotions	-	35
Professional fees	17,684	14,915
Volunteer expenses	-	32,573
Bank charges	348	334
Subscription	445	-
Staff accommodation	47,069	-
Staff Travelling - PA	4,196	-
Plant and machinery	137	171
Computer equipment	<u>471</u>	<u>509</u>
	1,374,971	1,250,435
Support costs		
Governance costs		
Auditors' remuneration	12,252	11,565
Accountancy and legal fees	<u>26,431</u>	<u>13,966</u>
	<u>38,683</u>	<u>25,531</u>
Total resources expended	<u>1,413,654</u>	<u>1,275,966</u>
Net income	<u><u>63,902</u></u>	<u><u>24,939</u></u>

This page does not form part of the statutory financial statements

INDEPENDENT LIVING ALTERNATIVES

England & Wales - Charity number 802198

Accounts



INDEPENDENT LIVING ALTERNATIVES ANNUAL REPORT 2022 - 2023

This year has been one of developing Independent Living Alternatives (ILA) staffing structures and upgrading IT systems.

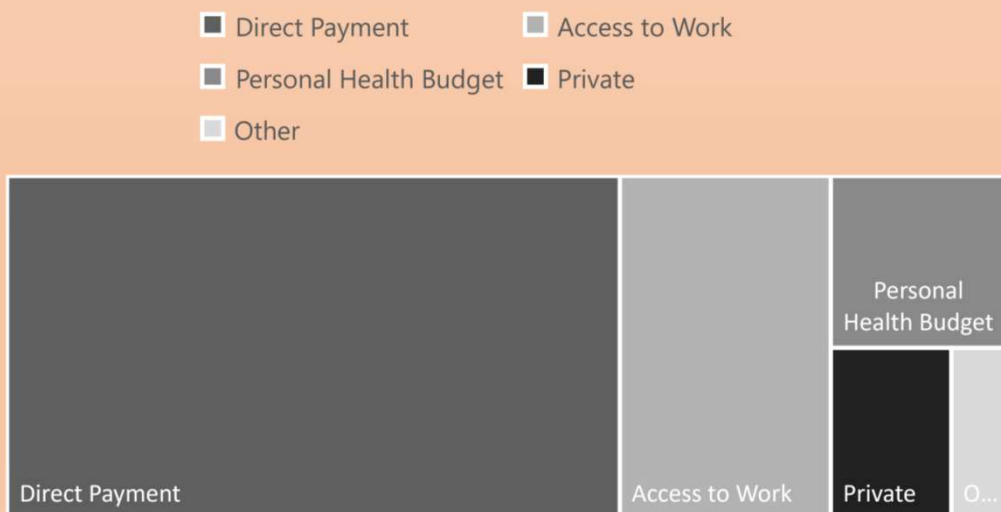
ILA has worked with 32 individual Personal Assistance (PA) Users on an ongoing basis and provided 19 Personal Assistants (PAs) to be directly employed by PA Users as well as covering 15 emergency calls from PA Users not using ILA but needing a PA as their own were absent.

ILA also provided 9 PAs to work at events across London requiring personal assistance support.

ILA has continued to operate across London: Barnet, Brent, Bromley, Camden, Ealing, Hackney, Haringey, Harrow, Hounslow, Lambeth, Newham, Wandsworth, Waltham Forest and Westminster as well as working with 4 people living outside of London.

PA User Funding comes from 5 main sources:

PA User Sources of Funding



Promoting the rights of disabled people to live independently by Providing a comprehensive range of personal assistance services since 1989

During the pandemic and the resulting working from home period, ILA was able to turn paperless and work electronically. This enabled ILA to recognise that we do not require administrative support and therefore restructure the organisation and outsource key functions. This has proven to be both cost effective and highly efficient.

Management Committee

Office Bearers: Michelle Daley (Co-Chair); Matthew Smith (Co-Chair); Simon Ford (Secretary); Simon Walls (Treasurer)

Trustees: Sue Elsegood; Ali Kashmiri; Anna Landre; Gabriel Pepper; Sandip Sodha

Director

Tracey Jannaway

PA Services Co-ordinator

Stepanka Bulirova

Recruitment Officer

Nwe Zin Shaung

PAs Officer

Syed Shah

Out of Hours

Melissa Turner

Personal Assistants

Personal Assistance Users

Finzo
Accounting

Macalvins
Payroll

Peninsula
Human Resource

Bright HR
Employee Assistance
Programme

These changes have not been without hiccups and subsequent learning as we all adapt to and develop further our new ways of working. However, the new approaches are aiming ILA towards a more efficient organisation as we approach our 35th year anniversary.

Personal Assistants

Personal Assistants are the fundamental ingredient to the work of ILA. They are also fundamental to the PA Users who use ILA's services. PAs are embedded in ILA's ethos of enabling autonomy of Disabled people.

Recruiting PAs has been a continual struggle since Brexit and the introduction of the new sponsorship licence. Whilst ILA is continuing to provide the same quality of service and meet the needs of the PA Users using ILA's services, there are no longer the selection of PAs and more creative approaches are needed to enable the organisation to meet the needs of new PA Users.

ILA recruits through traditional mediums including on-line advertising with The Guardian, Total Jobs, Gov.UK etc as well as a number of PAs who are recommended to ILA through people already working for us. We have also attended careers fairs, and sent mailings out to colleges and universities.

As ILA adapts to the changed landscape, we continue to promote the concept of being a PA as opposed to a traditional care worker.



EVENTS THROUGHOUT THE YEAR

- **The London School of Hygiene and Tropical Medicine** is supporting a research project into Sexual Health in Older Adults. They specifically wanted to ensure that there was input from Older Disabled people and approached ILA for assistance both in the research and the call for ideas to improve services. The expected suggestions surrounding access were obviously raised, but also awareness around how to provide privacy for Disabled people who need personal assistance in medical appointments. Other good ideas included how to educate people on what sexual health involves as many were unaware that it also includes support on the menopause, testicular and breast screening amongst many other things.



- ILA also wants to acknowledge the sad passing of **Lakhvinder Kaur**. Laki was responsible for managing the out of hours service during the week ensuring that ILA provides reliable 24/7 support to both PAs and PA Users. She had been using ILA on an ad hoc basis since 2017 and full-time since 2019 when she moved to her own home. She served on the Management Committee prior to starting work for ILA in July 2021.



- ILA is moving towards its 35th anniversary in 2024 and will be focussing on how to ensure we are around for another 35 years.

Financial Information

Income	£1,300,905
Expenditure	£1,275,966
TOTAL	£ 24,939



INDEPENDENT LIVING ALTERNATIVES
SOLAR HOUSE 915 HIGH ROAD LONDON N12 8QJ
020 8020 8343 6084 WWW.ILANET.CO.UK
PASERVICES@ILANET.CO.UK
CHARITY NUMBER 802198

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

Principal activities

Independent Living Alternatives ("ILA") is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

The principal activities and role of the Company, throughout the year were as follows.

The role of Independent Living Alternatives

Independent Living Alternatives ("ILA") is a user-controlled organisation promoting the right of disabled people to live independently primarily in the London area.

ILA provides a comprehensive range of personal assistance services: personal assistance is the term used to define the self-directed care necessary for disabled people to live independently.

ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

ILA provides personal assistance either by directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

ILA also provides personal assistants in the workplace, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for personal assistance users and personal assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 44 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 85 people registered to work as personal assistants.

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2023 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 65 personal assistance users, including 36 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café as an online resource for personal assistance users and personal assistants.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial summary

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

Incoming resources for the year ended 31 March 2023 were recorded at £1,300,905 (2022: £1,129,283).

Expenditure for the year ended 31 March 2023 was recorded at £1,275,966 (2022: £1,100,929).

Net income for the year ended 31 March 2023 was recorded at £24,939 (2022: £28,354)

Net assets at 31 March 2023 were recorded at £236,442 (2022: £211,503).

Fund balances

As at 31 March 2023 the charity held unrestricted funds of £236,442 (2022: £211,503).

There were no restricted funds at 31 March 2023 (2022: nil).

Included within unrestricted funds at 31 March 2023 were cash balances of £140,203 (2022: £115,614).

Overall financial position

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

Organisational structure

The governance of Independent Living Alternatives is undertaken by a Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-day management of the organisation is undertaken by a Director (28 hours). ILA also a full-time PA Services Co-ordinator (28 hours), a Recruitment Officer (20 hours) and a PA Officer (14 hours).

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

Independent Living Alternatives has regular monthly commitments for property rental payments and employee salaries that cannot be missed. This leaves Independent Living Alternatives as a small organisation vulnerable to bad debtors and late payments. Independent Living Alternatives' main income is from local authority social services departments, primary care trusts and from individuals in receipt of direct payments. Independent Living Alternatives also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

S B Walls
Miss P Pepper (resigned 23.1.23)
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri
M Smith
S V Sodha (appointed 12.7.23)

Company Secretary

S B Walls

Senior Statutory Auditor

Colin D. Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on2/11/2023..... and signed on its behalf by:



.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

Our responsibilities for the audit of the financial statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

Use of our report

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



Colin D. Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:3./11./2023.....

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,300,041	-	1,300,041	1,129,234
Investment income	3	864	-	864	49
Total		<u>1,300,905</u>	<u>-</u>	<u>1,300,905</u>	<u>1,129,283</u>
EXPENDITURE ON					
Raising funds	4	1,250,435	-	1,250,435	1,082,886
Other		25,531	-	25,531	18,043
Total		<u>1,275,966</u>	<u>-</u>	<u>1,275,966</u>	<u>1,100,929</u>
NET INCOME		24,939	-	24,939	28,354
RECONCILIATION OF FUNDS					
Total funds brought forward		211,503	-	211,503	183,149
TOTAL FUNDS CARRIED FORWARD		<u><u>236,442</u></u>	<u><u>-</u></u>	<u><u>236,442</u></u>	<u><u>211,503</u></u>

The notes form part of these financial statements


INDEPENDENT LIVING ALTERNATIVES (REGISTERED NUMBER: 02390067)

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	2,721	-	2,721	393
CURRENT ASSETS					
Debtors	11	131,849	-	131,849	127,287
Cash at bank and in hand		140,203	-	140,203	115,614
		<u>272,052</u>	<u>-</u>	<u>272,052</u>	<u>242,901</u>
CREDITORS					
Amounts falling due within one year	12	(38,331)	-	(38,331)	(31,791)
NET CURRENT ASSETS		<u>233,721</u>	<u>-</u>	<u>233,721</u>	<u>211,110</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		236,442	-	236,442	211,503
NET ASSETS		<u>236,442</u>	<u>-</u>	<u>236,442</u>	<u>211,503</u>
FUNDS	14				
Unrestricted funds				<u>236,442</u>	<u>211,503</u>
TOTAL FUNDS				<u>236,442</u>	<u>211,503</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on2/11/2023..... and were signed on its behalf by:


.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	26,733	54,886
Net cash provided by operating activities		<u>26,733</u>	<u>54,886</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,008)	(269)
Interest received		864	49
Net cash used in investing activities		<u>(2,144)</u>	<u>(220)</u>
Change in cash and cash equivalents in the reporting period		<u>24,589</u>	<u>54,666</u>
Cash and cash equivalents at the beginning of the reporting period		<u>115,614</u>	<u>60,948</u>
Cash and cash equivalents at the end of the reporting period		<u><u>140,203</u></u>	<u><u>115,614</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023	2022
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	24,939	28,354
	Adjustments for:		
	Depreciation charges	680	98
	Interest received	(864)	(49)
	(Increase)/decrease in debtors	(4,562)	28,857
	Increase/(decrease) in creditors	6,540	(2,374)
	Net cash provided by operations	<u>26,733</u>	<u>54,886</u>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
		At 1.4.22	Cash flow
		£	£
	Net cash		At 31.3.23
	Cash at bank and in hand	115,614	140,203
		<u>115,614</u>	<u>140,203</u>
		<u>115,614</u>	<u>140,203</u>
	Total	<u>115,614</u>	<u>140,203</u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Fees	1,300,041	1,105,823
Grants	-	23,411
	<u>1,300,041</u>	<u>1,129,234</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Governments grants	-	23,411
	<u>-</u>	<u>23,411</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	864	49
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	1,154,704	989,035
Rent, rates and water	27,540	21,084
Insurance	4,170	5,549
Telephone and IT	5,571	2,335
Postage and stationery	323	1,358
Sundries	757	-
Staff training	517	8,429
Advertising	6,387	814
Staff travelling	1,929	4,516
Literature and promotions	35	-
Professional fees	14,915	4,899
Volunteer expenses	32,573	44,399
Bank charges	334	370
Depreciation	680	98
	<u>1,250,435</u>	<u>1,082,886</u>

5. SUPPORT COSTS

	31.3.23	31.3.22
	£	£
Auditors' remuneration	11,565	9,484
Accountancy and legal fees	13,966	8,559
	<u>25,531</u>	<u>18,043</u>

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	11,565	9,484
Depreciation - owned assets	680	98
Accountancy fees payable to auditor	13,966	7,058
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,058,550	916,609
Social security costs	79,336	58,530
Other pension costs	16,818	13,896
	1,154,704	989,035

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

	2023	2022
Administration	3	3
Personal assistants	57	52
Volunteers	2	2
	62	57

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,129,234	-	1,129,234
Investment income	49	-	49
Total	1,129,283	-	1,129,283
EXPENDITURE ON			
Raising funds	1,082,886	-	1,082,886
Other	18,043	-	18,043
Total	1,100,929	-	1,100,929
NET INCOME	28,354	-	28,354
RECONCILIATION OF FUNDS			
Total funds brought forward	183,149	-	183,149
TOTAL FUNDS CARRIED FORWARD	211,503	-	211,503

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2022	9,491	8,609	18,100
Additions	682	2,326	3,008
At 31 March 2023	10,173	10,935	21,108
DEPRECIATION			
At 1 April 2022	9,318	8,389	17,707
Charge for year	171	509	680
At 31 March 2023	9,489	8,898	18,387
NET BOOK VALUE			
At 31 March 2023	684	2,037	2,721
At 31 March 2022	173	220	393

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	120,242	117,777
Other debtors	4,056	4,056
Prepayments	7,551	5,454
	131,849	127,287

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	18,335	15,217
Other creditors	5,296	2,561
Pension payable	3,032	2,905
Accrued expenses	11,668	11,108
	38,331	31,791

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	8,328	8,112

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	211,503	24,939	236,442
TOTAL FUNDS	<u>211,503</u>	<u>24,939</u>	<u>236,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,300,905	(1,275,966)	24,939
TOTAL FUNDS	<u>1,300,905</u>	<u>(1,275,966)</u>	<u>24,939</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	183,149	28,354	211,503
TOTAL FUNDS	<u>183,149</u>	<u>28,354</u>	<u>211,503</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,129,283	(1,100,929)	28,354
TOTAL FUNDS	<u>1,129,283</u>	<u>(1,100,929)</u>	<u>28,354</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	183,149	53,293	236,442
TOTAL FUNDS	<u>183,149</u>	<u>53,293</u>	<u>236,442</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,430,188	(2,376,895)	53,293
TOTAL FUNDS	<u>2,430,188</u>	<u>(2,376,895)</u>	<u>53,293</u>

15. RELATED PARTY DISCLOSURES

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

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

Principal activities

Independent Living Alternatives ("ILA") is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

The principal activities and role of the Company, throughout the year were as follows.

The role of Independent Living Alternatives

Independent Living Alternatives ("ILA") is a user-controlled organisation promoting the right of disabled people to live independently primarily in the London area.

ILA provides a comprehensive range of personal assistance services: personal assistance is the term used to define the self-directed care necessary for disabled people to live independently.

ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

ILA provides personal assistance either by directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

ILA also provides personal assistants in the workplace, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for personal assistance users and personal assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 44 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 85 people registered to work as personal assistants.

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2023 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 65 personal assistance users, including 36 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café as an online resource for personal assistance users and personal assistants.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial summary

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

Incoming resources for the year ended 31 March 2023 were recorded at £1,300,905 (2022: £1,129,283).

Expenditure for the year ended 31 March 2023 was recorded at £1,275,966 (2022: £1,100,929).

Net income for the year ended 31 March 2023 was recorded at £24,939 (2022: £28,354)

Net assets at 31 March 2023 were recorded at £236,442 (2022: £211,503).

Fund balances

As at 31 March 2023 the charity held unrestricted funds of £236,442 (2022: £211,503).

There were no restricted funds at 31 March 2023 (2022: nil).

Included within unrestricted funds at 31 March 2023 were cash balances of £140,203 (2022: £115,614).

Overall financial position

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

Organisational structure

The governance of Independent Living Alternatives is undertaken by a Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-day management of the organisation is undertaken by a Director (28 hours). ILA also a full-time PA Services Co-ordinator (28 hours), a Recruitment Officer (20 hours) and a PA Officer (14 hours).

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

Independent Living Alternatives has regular monthly commitments for property rental payments and employee salaries that cannot be missed. This leaves Independent Living Alternatives as a small organisation vulnerable to bad debtors and late payments. Independent Living Alternatives' main income is from local authority social services departments, primary care trusts and from individuals in receipt of direct payments. Independent Living Alternatives also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

S B Walls
Miss P Pepper (resigned 23.1.23)
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri
M Smith
S V Sodha (appointed 12.7.23)

Company Secretary

S B Walls

Senior Statutory Auditor

Colin D. Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on2/11/2023..... and signed on its behalf by:



.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

Our responsibilities for the audit of the financial statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

Use of our report

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



Colin D. Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:3./11./2023.....

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,300,041	-	1,300,041	1,129,234
Investment income	3	864	-	864	49
Total		<u>1,300,905</u>	<u>-</u>	<u>1,300,905</u>	<u>1,129,283</u>
EXPENDITURE ON					
Raising funds	4	1,250,435	-	1,250,435	1,082,886
Other		25,531	-	25,531	18,043
Total		<u>1,275,966</u>	<u>-</u>	<u>1,275,966</u>	<u>1,100,929</u>
NET INCOME		24,939	-	24,939	28,354
RECONCILIATION OF FUNDS					
Total funds brought forward		211,503	-	211,503	183,149
TOTAL FUNDS CARRIED FORWARD		<u>236,442</u>	<u>-</u>	<u>236,442</u>	<u>211,503</u>

The notes form part of these financial statements


INDEPENDENT LIVING ALTERNATIVES (REGISTERED NUMBER: 02390067)

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	2,721	-	2,721	393
CURRENT ASSETS					
Debtors	11	131,849	-	131,849	127,287
Cash at bank and in hand		140,203	-	140,203	115,614
		<u>272,052</u>	<u>-</u>	<u>272,052</u>	<u>242,901</u>
CREDITORS					
Amounts falling due within one year	12	(38,331)	-	(38,331)	(31,791)
NET CURRENT ASSETS		<u>233,721</u>	<u>-</u>	<u>233,721</u>	<u>211,110</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		236,442	-	236,442	211,503
NET ASSETS		<u>236,442</u>	<u>-</u>	<u>236,442</u>	<u>211,503</u>
FUNDS	14				
Unrestricted funds				<u>236,442</u>	<u>211,503</u>
TOTAL FUNDS				<u>236,442</u>	<u>211,503</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on2/11/2023..... and were signed on its behalf by:


.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	26,733	54,886
Net cash provided by operating activities		<u>26,733</u>	<u>54,886</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,008)	(269)
Interest received		864	49
Net cash used in investing activities		<u>(2,144)</u>	<u>(220)</u>
Change in cash and cash equivalents in the reporting period		<u>24,589</u>	<u>54,666</u>
Cash and cash equivalents at the beginning of the reporting period		<u>115,614</u>	<u>60,948</u>
Cash and cash equivalents at the end of the reporting period		<u><u>140,203</u></u>	<u><u>115,614</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	24,939	28,354
Adjustments for:		
Depreciation charges	680	98
Interest received	(864)	(49)
(Increase)/decrease in debtors	(4,562)	28,857
Increase/(decrease) in creditors	6,540	(2,374)
	<u>26,733</u>	<u>54,886</u>
Net cash provided by operations	<u><u>26,733</u></u>	<u><u>54,886</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	115,614	24,589	140,203
	<u>115,614</u>	<u>24,589</u>	<u>140,203</u>
Total	<u><u>115,614</u></u>	<u><u>24,589</u></u>	<u><u>140,203</u></u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Fees	1,300,041	1,105,823
Grants	-	23,411
	<u>1,300,041</u>	<u>1,129,234</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Governments grants	-	23,411
	<u>-</u>	<u>23,411</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	864	49
	<u>864</u>	<u>49</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	1,154,704	989,035
Rent, rates and water	27,540	21,084
Insurance	4,170	5,549
Telephone and IT	5,571	2,335
Postage and stationery	323	1,358
Sundries	757	-
Staff training	517	8,429
Advertising	6,387	814
Staff travelling	1,929	4,516
Literature and promotions	35	-
Professional fees	14,915	4,899
Volunteer expenses	32,573	44,399
Bank charges	334	370
Depreciation	680	98
	<u>1,250,435</u>	<u>1,082,886</u>

5. SUPPORT COSTS

	2023	2022
	£	£
Auditors' remuneration	11,565	9,484
Accountancy and legal fees	13,966	8,559
	<u>25,531</u>	<u>18,043</u>

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	11,565	9,484
Depreciation - owned assets	680	98
Accountancy fees payable to auditor	13,966	7,058
	<u>26,211</u>	<u>16,640</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,058,550	916,609
Social security costs	79,336	58,530
Other pension costs	16,818	13,896
	<u>1,154,704</u>	<u>989,035</u>

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

	2023	2022
Administration	3	3
Personal assistants	57	52
Volunteers	2	2
	<u>62</u>	<u>57</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,129,234	-	1,129,234
Investment income	49	-	49
Total	<u>1,129,283</u>	<u>-</u>	<u>1,129,283</u>
EXPENDITURE ON			
Raising funds	1,082,886	-	1,082,886
Other	18,043	-	18,043
Total	<u>1,100,929</u>	<u>-</u>	<u>1,100,929</u>
NET INCOME	28,354	-	28,354
RECONCILIATION OF FUNDS			
Total funds brought forward	183,149	-	183,149
TOTAL FUNDS CARRIED FORWARD	<u>211,503</u>	<u>-</u>	<u>211,503</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2022	9,491	8,609	18,100
Additions	682	2,326	3,008
At 31 March 2023	10,173	10,935	21,108
DEPRECIATION			
At 1 April 2022	9,318	8,389	17,707
Charge for year	171	509	680
At 31 March 2023	9,489	8,898	18,387
NET BOOK VALUE			
At 31 March 2023	684	2,037	2,721
At 31 March 2022	173	220	393

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	120,242	117,777
Other debtors	4,056	4,056
Prepayments	7,551	5,454
	131,849	127,287

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	18,335	15,217
Other creditors	5,296	2,561
Pension payable	3,032	2,905
Accrued expenses	11,668	11,108
	38,331	31,791

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	8,328	8,112

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	211,503	24,939	236,442
TOTAL FUNDS	<u>211,503</u>	<u>24,939</u>	<u>236,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,300,905	(1,275,966)	24,939
TOTAL FUNDS	<u>1,300,905</u>	<u>(1,275,966)</u>	<u>24,939</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	183,149	28,354	211,503
TOTAL FUNDS	<u>183,149</u>	<u>28,354</u>	<u>211,503</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,129,283	(1,100,929)	28,354
TOTAL FUNDS	<u>1,129,283</u>	<u>(1,100,929)</u>	<u>28,354</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	183,149	53,293	236,442
TOTAL FUNDS	<u>183,149</u>	<u>53,293</u>	<u>236,442</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,430,188	(2,376,895)	53,293
TOTAL FUNDS	<u>2,430,188</u>	<u>(2,376,895)</u>	<u>53,293</u>

15. RELATED PARTY DISCLOSURES

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

INDEPENDENT LIVING ALTERNATIVES

England & Wales - Charity number 802198

Accounts

DEVELOPMENTS IN 2021-2022

HUMAN RESOURCES: in recognition that ILA is now employing over 50 people and does not have a dedicated HR depart we are now outsourcing HR services to Peninsula who provide professional HR and health & safety services to small businesses across the UK. This includes:

- HR expertise
- Legal services
- Employee Assistance Service offering face-to-face counselling, a medical line and online support

OFFICE IT: During lockdown and working from home ILA moved to a paperless office, to complete the transformation the organisation has also updated all office computers and software and is now able to work as easily from the office to home.

PAPERLESS OFFICE: By storing *all* information electronically ILA has been able to reduce overheads and divert resources into new job roles within the organisation. We no longer require administerial support and thus have created two new roles one focussing on recruiting personal assistants and the second role focussing on meeting CQC standards

OFFICE STAFF

Tracey Jannaway Director	Stepanka Bulirova PA Services Co-Ordinator
Nwe Zin Shaung Recruitment Officer	Syed Shah Personal Assistant Officer
Laki Kaur Out of hours contact	Melissa Turner Out of hours contact

RECRUITING PERSONAL ASSISTANTS: In the 33 years of ILA recruitment has never been as difficult as it is now. The culmination of Brexit, pandemic and austerity measures, many of the positive aspects of being a PA have diminished – salaries have not maintained their status as funders no longer recognise the value of providing support that acknowledge the skill of the social care work forces.

TAKING ILA TO 2030: does ILA still have a role in the social care market place? As ILA heads towards the 35 year mark in 2024, the intention is to spend the coming year reflecting on the past and looking at where we are heading in the coming years.

ILA was established with the premise of enabling disabled people to live independently and to be able to manage their day-to-day personal assistance. Starting in 1989 before legislation existed to enable people to manage their own funding and in many cases to determine their own service provider.

Fast-forward to 2022 many people choose to directly manage and employ their own PAs. This raises questions of do people still want to use a service that is regulated by the Care Quality Commission and requires PA Users to conform to rules which are at times in direct conflict with the service that they want to receive. For example around issues of health and safety, safeguarding, deprivation of liberties, etc.

At times, ILA is in conflict with the organisations ethos adhering to archaic legislation that perceives Disabled people as passive recipients of care. At other times it feel that PA Users may be able to take all the positive aspects of ILA and then abandon the responsibilities of being a PA User.

MANAGEMENT COMMITTEE: ILA is a user-controlled organisation: this means that whilst the Director manages the organisation on a day-to-day business the Management Committee manage the organisation. The people on the Committee decide what ILA does and everyone on the Committee is a Disabled person who uses personal assistance. This concept is fundamental to the ethos of ILA. The Committee meets around 6 times a year to review the Director's report and to make decisions on the running of the company – how policies are implemented; the work that is carried out; the current trends in personal assistance; ensuring legal requirements are met; new opportunities and most importantly the continued financial viability of the organisation.

The current Committee is:

Michelle Daley and Sue Elsegood – Co-Chairs; Vacant – Secretary; Simon Walls – Treasurer; MC: Simon Ford; Ali Kashmiri; Gabriel Pepper; Penny Pepper; Matt Smith



**PROMOTING THE RIGHTS OF DISABLED PEOPLE TO
LIVE INDEPENDENTLY BY PROVIDING A
COMPREHENSIVE RANGE OF PERSONAL ASSISTANCE
SERVICES SINCE 1989**

**INDEPENDENT LIVING ALTERNATIVES
SOLAR HOUSE 915 HIGH ROAD LONDON N12 8QJ
020 8020 8343 6084 WWW.ILANET.CO.UK
PASERVICES@ILANET.CO.UK
CHARITY NUMBER 802198**

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES
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FOR THE YEAR ENDED 31 MARCH 2022

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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

Principal activities

Independent Living Alternatives ("ILA") is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Access to Work and self-funder.

The principal activities and role of the Company, throughout the year were as follows.

The role of Independent Living Alternatives

Independent Living Alternatives ("ILA") is a user controlled organisation promoting the right of disabled people to live independently primarily in the London area.

ILA provides a comprehensive range of personal assistance services: personal assistance is the term used to define the care necessary for disabled people to live independently.

ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

ILA provides personal assistance either by directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

ILA also provides personal assistants in the workplace, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for personal assistance users and personal assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 36 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 73 people registered to work as personal assistants.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2022 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 56 personal assistance users, including 38 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café is an online resource for personal assistance users and personal assistants.

FINANCIAL REVIEW

Financial summary

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

Incoming resources for the year ended 31 March 2022 were recorded at £1,129,283 (2021: £1,200,021).

Expenditure for the year ended 31 March 2022 was recorded at £1,100,929 (2021: £1,189,960).

Net income for the year ended 31 March 2022 was recorded at £28,354 (2021: £10,061).

Net assets at 31 March 2022 were recorded at £211,503 (2021: £183,149).

Fund balances

As at 31 March 2022 the charity held unrestricted funds of £211,503 (2021: £183,149).

There were no restricted funds at 31 March 2022 (2021: nil).

Included within unrestricted funds at 31 March 2022 were cash balances of £115,614 (2021: £60,948).

Overall financial position

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

Organisational structure

The governance of Independent Living Alternatives ("ILA") is undertaken by a Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-day management of the organisation is undertaken by a full-time Director. ILA also employs a full-time PA Co-ordinator and a part-time Administrator.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

Independent Living Alternatives has regular monthly commitments for property rental payments, employee salaries and volunteer expenses that cannot be missed. This leaves Independent Living Alternatives as a small organisation vulnerable to bad debtors and late payments. Independent Living Alternatives' main income is from local authority social services department's, primary care trusts and from individuals in receipt of direct payments. Independent Living Alternatives also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees

A S Oates (resigned 26.8.21)
S B Walls
Miss P Pepper
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri
Ms L Kaur (resigned 21.7.21)
M Smith

Company Secretary

S B Walls

Senior Statutory Auditor

Colin D. Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

INDEPENDENT LIVING ALTERNATIVES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

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

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

.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Our responsibilities for the audit of the financial statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

Use of our report

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

Colin D. Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,129,234	-	1,129,234	1,199,953
Investment income	3	<u>49</u>	<u>-</u>	<u>49</u>	<u>68</u>
Total		<u>1,129,283</u>	<u>-</u>	<u>1,129,283</u>	<u>1,200,021</u>
EXPENDITURE ON					
Raising funds	4	1,082,886	-	1,082,886	1,171,035
Other		<u>18,043</u>	<u>-</u>	<u>18,043</u>	<u>18,925</u>
Total		<u>1,100,929</u>	<u>-</u>	<u>1,100,929</u>	<u>1,189,960</u>
NET INCOME		28,354	-	28,354	10,061
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>211,503</u></u>	<u><u>-</u></u>	<u><u>211,503</u></u>	<u><u>183,149</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	393	-	393	222
CURRENT ASSETS					
Debtors	11	127,287	-	127,287	156,144
Cash at bank and in hand		<u>115,614</u>	<u>-</u>	<u>115,614</u>	<u>60,948</u>
		242,901	-	242,901	217,092
CREDITORS					
Amounts falling due within one year	12	(31,791)	-	(31,791)	(34,165)
		<u>211,110</u>	<u>-</u>	<u>211,110</u>	<u>182,927</u>
NET CURRENT ASSETS					
		211,503	-	211,503	183,149
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
NET ASSETS					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
FUNDS					
Unrestricted funds	14			<u>211,503</u>	<u>183,149</u>
TOTAL FUNDS					
				<u>211,503</u>	<u>183,149</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>54,886</u>	<u>(34,404)</u>
Net cash provided by/(used in) operating activities		<u>54,886</u>	<u>(34,404)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(269)	-
Interest received		<u>49</u>	<u>68</u>
Net cash (used in)/provided by investing activities		<u>(220)</u>	<u>68</u>
Change in cash and cash equivalents in the reporting period		54,666	(34,336)
Cash and cash equivalents at the beginning of the reporting period		<u>60,948</u>	<u>95,284</u>
Cash and cash equivalents at the end of the reporting period		<u><u>115,614</u></u>	<u><u>60,948</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	28,354	10,061
Adjustments for:		
Depreciation charges	98	55
Interest received	(49)	(68)
Decrease/(increase) in debtors	28,857	(15,777)
Decrease in creditors	<u>(2,374)</u>	<u>(28,675)</u>
Net cash provided by/(used in) operations	<u>54,886</u>	<u>(34,404)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
Total	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	<u>1,129,234</u>	<u>1,199,953</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Goverments grants	<u>23,411</u>	<u>42,269</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>49</u>	<u>68</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	989,035	1,079,777
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Depreciation	<u>98</u>	<u>55</u>
	<u>1,082,886</u>	<u>1,171,035</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. SUPPORT COSTS

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Depreciation - owned assets	98	56
Accountancy fees payable to auditor	<u>7,058</u>	<u>8,613</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	916,609	986,819
Social security costs	58,530	75,412
Other pension costs	<u>13,896</u>	<u>17,546</u>
	<u>989,035</u>	<u>1,079,777</u>

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

	31.3.22	31.3.21
Administration	3	3
Personal assistants	52	61
Volunteers	<u>2</u>	<u>2</u>
	<u>57</u>	<u>66</u>

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

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,199,953	-	1,199,953
Investment income	<u>68</u>	<u>-</u>	<u>68</u>
Total	<u>1,200,021</u>	<u>-</u>	<u>1,200,021</u>
EXPENDITURE ON			
Raising funds	1,171,035	-	1,171,035
Other	<u>18,925</u>	<u>-</u>	<u>18,925</u>
Total	<u>1,189,960</u>	<u>-</u>	<u>1,189,960</u>
NET INCOME	10,061	-	10,061
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>173,088</u>	<u>-</u>	<u>173,088</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>183,149</u></u>	<u><u>-</u></u>	<u><u>183,149</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	9,336	8,495	17,831
Additions	<u>155</u>	<u>114</u>	<u>269</u>
At 31 March 2022	<u>9,491</u>	<u>8,609</u>	<u>18,100</u>
DEPRECIATION			
At 1 April 2021	9,275	8,334	17,609
Charge for year	<u>43</u>	<u>55</u>	<u>98</u>
At 31 March 2022	<u>9,318</u>	<u>8,389</u>	<u>17,707</u>
NET BOOK VALUE			
At 31 March 2022	<u><u>173</u></u>	<u><u>220</u></u>	<u><u>393</u></u>
At 31 March 2021	<u><u>61</u></u>	<u><u>161</u></u>	<u><u>222</u></u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	117,777	152,644
Other debtors	4,056	-
Prepayments	<u>5,454</u>	<u>3,500</u>
	<u>127,287</u>	<u>156,144</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	15,217	19,411
Other creditors	2,561	8,420
Pension payable	2,905	2,985
Accrued expenses	<u>11,108</u>	<u>3,349</u>
	<u>31,791</u>	<u>34,165</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	<u>8,112</u>	<u>4,598</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	183,149	28,354	211,503
	<u>183,149</u>	<u>28,354</u>	<u>211,503</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,129,283	(1,100,929)	28,354
	<u>1,129,283</u>	<u>(1,100,929)</u>	<u>28,354</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	173,088	10,061	183,149
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>10,061</u>	<u>183,149</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,200,021	(1,189,960)	10,061
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,200,021</u>	<u>(1,189,960)</u>	<u>10,061</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	173,088	38,415	211,503
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>38,415</u>	<u>211,503</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,329,304	(2,290,889)	38,415
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,329,304</u>	<u>(2,290,889)</u>	<u>38,415</u>

INDEPENDENT LIVING ALTERNATIVES
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	1,129,234	1,199,953
Investment income		
Deposit account interest	<u>49</u>	<u>68</u>
Total incoming resources	1,129,283	1,200,021
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	916,609	986,819
Social security	58,530	75,412
Pension costs	13,896	17,546
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Plant and machinery	43	15
Computer equipment	<u>55</u>	<u>40</u>
	1,082,886	1,171,035
Support costs		
Governance costs		
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>
Total resources expended	<u>1,100,929</u>	<u>1,189,960</u>
Net income	<u><u>28,354</u></u>	<u><u>10,061</u></u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES
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FOR THE YEAR ENDED 31 MARCH 2022

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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

Principal activities

Independent Living Alternatives ("ILA") is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Access to Work and self-funder.

The principal activities and role of the Company, throughout the year were as follows.

The role of Independent Living Alternatives

Independent Living Alternatives ("ILA") is a user controlled organisation promoting the right of disabled people to live independently primarily in the London area.

ILA provides a comprehensive range of personal assistance services: personal assistance is the term used to define the care necessary for disabled people to live independently.

ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

ILA provides personal assistance either by directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

ILA also provides personal assistants in the workplace, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for personal assistance users and personal assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 36 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 73 people registered to work as personal assistants.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2022 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 56 personal assistance users, including 38 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café is an online resource for personal assistance users and personal assistants.

FINANCIAL REVIEW

Financial summary

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

Incoming resources for the year ended 31 March 2022 were recorded at £1,129,283 (2021: £1,200,021).

Expenditure for the year ended 31 March 2022 was recorded at £1,100,929 (2021: £1,189,960).

Net income for the year ended 31 March 2022 was recorded at £28,354 (2021: £10,061).

Net assets at 31 March 2022 were recorded at £211,503 (2021: £183,149).

Fund balances

As at 31 March 2022 the charity held unrestricted funds of £211,503 (2021: £183,149).

There were no restricted funds at 31 March 2022 (2021: nil).

Included within unrestricted funds at 31 March 2022 were cash balances of £115,614 (2021: £60,948).

Overall financial position

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

Organisational structure

The governance of Independent Living Alternatives ("ILA") is undertaken by a Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-day management of the organisation is undertaken by a full-time Director. ILA also employs a full-time PA Co-ordinator and a part-time Administrator.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

Independent Living Alternatives has regular monthly commitments for property rental payments, employee salaries and volunteer expenses that cannot be missed. This leaves Independent Living Alternatives as a small organisation vulnerable to bad debtors and late payments. Independent Living Alternatives' main income is from local authority social services department's, primary care trusts and from individuals in receipt of direct payments. Independent Living Alternatives also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees

A S Oates (resigned 26.8.21)
S B Walls
Miss P Pepper
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri
Ms L Kaur (resigned 21.7.21)
M Smith

Company Secretary

S B Walls

Senior Statutory Auditor

Colin D. Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

INDEPENDENT LIVING ALTERNATIVES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

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

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

.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Our responsibilities for the audit of the financial statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

Use of our report

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

Colin D. Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,129,234	-	1,129,234	1,199,953
Investment income	3	<u>49</u>	<u>-</u>	<u>49</u>	<u>68</u>
Total		<u>1,129,283</u>	<u>-</u>	<u>1,129,283</u>	<u>1,200,021</u>
EXPENDITURE ON					
Raising funds	4	1,082,886	-	1,082,886	1,171,035
Other		<u>18,043</u>	<u>-</u>	<u>18,043</u>	<u>18,925</u>
Total		<u>1,100,929</u>	<u>-</u>	<u>1,100,929</u>	<u>1,189,960</u>
NET INCOME		28,354	-	28,354	10,061
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>211,503</u></u>	<u><u>-</u></u>	<u><u>211,503</u></u>	<u><u>183,149</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	393	-	393	222
CURRENT ASSETS					
Debtors	11	127,287	-	127,287	156,144
Cash at bank and in hand		<u>115,614</u>	<u>-</u>	<u>115,614</u>	<u>60,948</u>
		242,901	-	242,901	217,092
CREDITORS					
Amounts falling due within one year	12	(31,791)	-	(31,791)	(34,165)
		<u>211,110</u>	<u>-</u>	<u>211,110</u>	<u>182,927</u>
NET CURRENT ASSETS					
		211,503	-	211,503	183,149
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
NET ASSETS					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
FUNDS					
Unrestricted funds	14			<u>211,503</u>	<u>183,149</u>
TOTAL FUNDS					
				<u>211,503</u>	<u>183,149</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>54,886</u>	<u>(34,404)</u>
Net cash provided by/(used in) operating activities		<u>54,886</u>	<u>(34,404)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(269)	-
Interest received		<u>49</u>	<u>68</u>
Net cash (used in)/provided by investing activities		<u>(220)</u>	<u>68</u>
Change in cash and cash equivalents in the reporting period		54,666	(34,336)
Cash and cash equivalents at the beginning of the reporting period		<u>60,948</u>	<u>95,284</u>
Cash and cash equivalents at the end of the reporting period		<u><u>115,614</u></u>	<u><u>60,948</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	28,354	10,061
Adjustments for:		
Depreciation charges	98	55
Interest received	(49)	(68)
Decrease/(increase) in debtors	28,857	(15,777)
Decrease in creditors	<u>(2,374)</u>	<u>(28,675)</u>
Net cash provided by/(used in) operations	<u>54,886</u>	<u>(34,404)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
Total	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	<u>1,129,234</u>	<u>1,199,953</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Goverments grants	<u>23,411</u>	<u>42,269</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>49</u>	<u>68</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	989,035	1,079,777
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Depreciation	<u>98</u>	<u>55</u>
	<u>1,082,886</u>	<u>1,171,035</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. SUPPORT COSTS

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Depreciation - owned assets	98	56
Accountancy fees payable to auditor	<u>7,058</u>	<u>8,613</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	916,609	986,819
Social security costs	58,530	75,412
Other pension costs	<u>13,896</u>	<u>17,546</u>
	<u>989,035</u>	<u>1,079,777</u>

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

	31.3.22	31.3.21
Administration	3	3
Personal assistants	52	61
Volunteers	<u>2</u>	<u>2</u>
	<u>57</u>	<u>66</u>

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

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,199,953	-	1,199,953
Investment income	<u>68</u>	<u>-</u>	<u>68</u>
Total	<u>1,200,021</u>	<u>-</u>	<u>1,200,021</u>
EXPENDITURE ON			
Raising funds	1,171,035	-	1,171,035
Other	<u>18,925</u>	<u>-</u>	<u>18,925</u>
Total	<u>1,189,960</u>	<u>-</u>	<u>1,189,960</u>
NET INCOME	10,061	-	10,061
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>173,088</u>	<u>-</u>	<u>173,088</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>183,149</u></u>	<u><u>-</u></u>	<u><u>183,149</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	9,336	8,495	17,831
Additions	<u>155</u>	<u>114</u>	<u>269</u>
At 31 March 2022	<u>9,491</u>	<u>8,609</u>	<u>18,100</u>
DEPRECIATION			
At 1 April 2021	9,275	8,334	17,609
Charge for year	<u>43</u>	<u>55</u>	<u>98</u>
At 31 March 2022	<u>9,318</u>	<u>8,389</u>	<u>17,707</u>
NET BOOK VALUE			
At 31 March 2022	<u><u>173</u></u>	<u><u>220</u></u>	<u><u>393</u></u>
At 31 March 2021	<u><u>61</u></u>	<u><u>161</u></u>	<u><u>222</u></u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	117,777	152,644
Other debtors	4,056	-
Prepayments	<u>5,454</u>	<u>3,500</u>
	<u>127,287</u>	<u>156,144</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	15,217	19,411
Other creditors	2,561	8,420
Pension payable	2,905	2,985
Accrued expenses	<u>11,108</u>	<u>3,349</u>
	<u>31,791</u>	<u>34,165</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	<u>8,112</u>	<u>4,598</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	183,149	28,354	211,503
	<u>183,149</u>	<u>28,354</u>	<u>211,503</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,129,283	(1,100,929)	28,354
	<u>1,129,283</u>	<u>(1,100,929)</u>	<u>28,354</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	173,088	10,061	183,149
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>10,061</u>	<u>183,149</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,200,021	(1,189,960)	10,061
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,200,021</u>	<u>(1,189,960)</u>	<u>10,061</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	173,088	38,415	211,503
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>38,415</u>	<u>211,503</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,329,304	(2,290,889)	38,415
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,329,304</u>	<u>(2,290,889)</u>	<u>38,415</u>

INDEPENDENT LIVING ALTERNATIVES
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	1,129,234	1,199,953
Investment income		
Deposit account interest	<u>49</u>	<u>68</u>
Total incoming resources	1,129,283	1,200,021
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	916,609	986,819
Social security	58,530	75,412
Pension costs	13,896	17,546
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Plant and machinery	43	15
Computer equipment	<u>55</u>	<u>40</u>
	1,082,886	1,171,035
Support costs		
Governance costs		
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>
Total resources expended	<u>1,100,929</u>	<u>1,189,960</u>
Net income	<u><u>28,354</u></u>	<u><u>10,061</u></u>

This page does not form part of the statutory financial statements

INDEPENDENT LIVING ALTERNATIVES

England & Wales - Charity number 802198

Accounts



INDEPENDENT LIVING ALTERNATIVES ANNUAL REPORT 2019-2020

PEOPLE HAVE AN INALIENABLE RIGHT TO INDEPENDENT LIVING. IT IS OFTEN NOT UNDERSTOOD WHAT THIS MEANS: IT IS ABOUT HAVING MORE THAN AN ACCESSIBLE ENVIRONMENT AND BASIC PHYSICAL NEEDS PROVIDED FOR; IT IS ABOUT A RIGHT TO LIVE SPONTANEOUSLY; A RIGHT TO POSITIVELY PROMOTE OUR DIFFERENCE AS DISABLED PEOPLE, IN ESSENCE, INDEPENDENT LIVING IS A MISNOMER: AS DISABLED PEOPLE WE SHOULD BE ABLE TO JUST THINK ABOUT LIVING AS ANYBODY ELSE.

PROMOTING INDEPENDENCE SINCE 1989

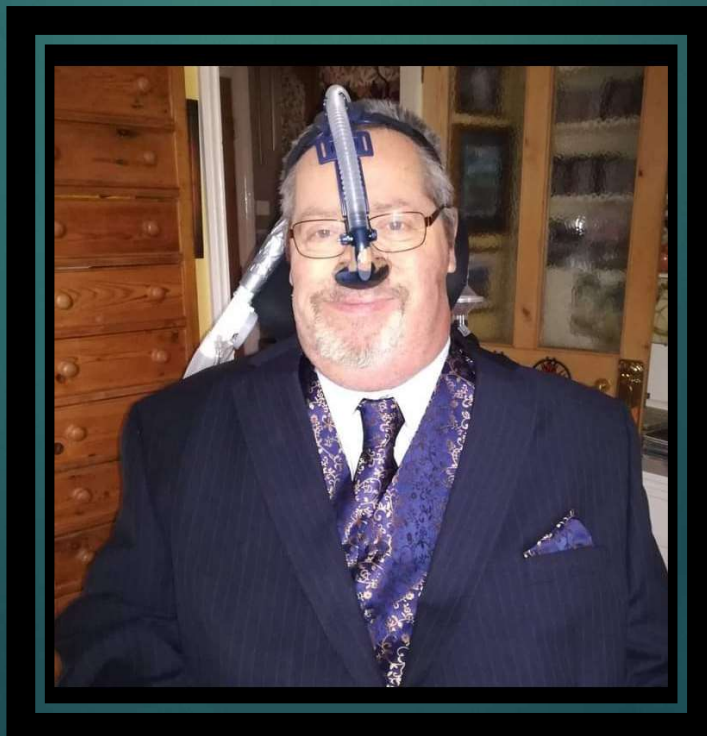
ANTHONY STEPHEN OATES

1956 - 2021

Tony joined ILA back in 1989 in the very early days of what was then the North London Independent Living Project. He served on the board of trustees from day one and was Company Secretary, a role which he held for many years. He ensured ILA held regular meetings, kept minutes, obeyed the rules and generally kept order, none of which is easy in a room of very autonomous and opinionated PA Users!

ILA followed him around the country from Chelmsford, to the Lake District and finally to Weston-Super-Mare. The surprise when he said he was moving to a village in The Lakes to run a B&B, which turned out to be little more than a row of houses! Followed by the subsequent realisation that the concept of independent living and personal assistance had not quite reached that part of the country, led to a long term relationship of ILA providing PAs.

Tony will be much missed by everyone at Independent Living Alternatives.



A PANDEMIC – COVID 19

No one really believed that when ILA packed up the office on 20th March 2020, we would not return until July 2021 and nothing had prepared us for the events to follow or the impact it would have on the social care workforce. Everything became focused on remaining safe and doing whatever necessary to ensure that Covid-19 did not impact on anyone working for or using ILA services. And it worked – we survived and made it to the other side. We have all learnt to live and work with PPE, know the difference between lateral flow and PCR as well as handwashing and sanitising and the importance of wearing a mask and good ventilation.

ILA owes a massive debt of gratitude to both PAs and PA Users, to staff and the Management Committee who worked together to ensure that everything continued to work effectively and efficiently to continue to promote independent living.

The pandemic also highlighted how enabling individual disabled people to determine their own lifestyle choices provides safe and responsive services to meet individual need in times of national crisis.

The past year was the catalyst that ILA needed to switch to a completely electronic working system enabling staff to work anywhere with ease and not require the physical presence of an office. Although, we have returned to office based working, we are taking considerable advantage of platforms such as Zoom and Teams. This has proved to be highly effective and also very efficient in relation to the time saved in not having to travel around London.

The year was not without other difficulties including:

- Towards the end of this period the business centre gave the organisation notice to move having fallen a financial victim to CV19 and decided to sell the premises
- In January 2021, ILA fell victim to cyber-fraud which resulted in several authorised push payments and led to a deficit in funds, almost all of which was repaid by the end of March 2021
- A reduction in numbers of PA Users as people with alternative options elected not to use external support during CV19, some have yet to return
- The impact of both the pandemic and Brexit on the social care workforce has greatly reduced the pool of suitable workers available

ILA continues to provide user controlled personal assistance service within London. This year ILA has:

- provided personal assistants directly to 32 individuals
- supported 18 individuals who manage their own personal assistance
- worked with 75 PAs who provided support to disabled people across London
- The Independent Living Scheme providing residential volunteers finally closed in the year as a result of the changing climate and restrictions imposed by Brexit: recognition must be paid to the early days of ILA and the hundreds of people who passed through enabling ILA to evolve to the service provider it is today

INCOME AND EXPENDITURE 2020-2021

INCOME	£1,200,021
EXPENDITURE	£1,189,960
TOTAL	£10,061

THE MANAGEMENT COMMITTEE IS RESPONSIBLE FOR THE OVERALL MANAGEMENT OF ILA:

Co-Chairs: Michelle and Sue Secretary: pending Treasurer: Simon W
Simon F Ali Gabriel Penny Matt

DIRECTOR: Tracey Jannaway managing the day-to-day operations of the organisation

PA SERVICES CO-ORDINATOR: Stepanka Bulirova managing placements and payroll

ADMINISTRATORS: Eli Vanezis /Collette Jones managing enquiries and timesheets

OUT OF OFFICE: Laki Kaur/Melissa Turner managing the emergency phone line

INDEPENDENT LIVING ALTERNATIVES (ILA) Solar House, 915 High Road, London N12 8QJ

☎ 020 8343 6084 ✉ PAservices@ILAnet.co.uk

🌐 www.ILAnet.co.uk Charity number: 802198



REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

A S Oates (resigned 26.8.21)
S B Walls
Miss P Pepper (appointed 19.5.20)
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri (appointed 21.4.20)
Ms L Kaur (appointed 29.7.20) (resigned 21.7.21)
M Smith (appointed 29.7.20)

Senior Statutory Auditor

Colin Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

PRINCIPAL ACTIVITIES

Independent Living Alternatives (ILA) is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets.

The principal activities of the Company, throughout the year were as follows

DAY-TO-DAY OPERATIONS

Disabled people who have personal experience of independent living manage ILA. Trustees are appointed by members of the organisation every year at the annual general meeting in accordance with ILA's constitution. The Trustees of ILA are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

The governance of the organisation is undertaken by ILA's Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-Day management of the organisation is undertaken by a full-time Director. ILA also employs a full-time PA Co-ordinator and a part-time Administrator.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

RISK ASSESSMENTS

Independent Living Alternatives has considered the risks associated with its operations and the management committee has resolved to work towards developing reserves.

ILA has regular monthly commitments for property rental payments, employee salaries and volunteer expenses that cannot be missed. This leaves ILA as a small organisation vulnerable to bad debtors and late payments. ILA's main income is from local authority social services department's, Primary Care Trusts and from individuals in receipt of direct payments. ILA also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with three main employees, ILA is vulnerable to long term sick commitments and the cost of agency fill-in for that period.

FINANCIAL REVIEW

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

RESERVES POLICY

ILA aims for the equivalent of six months' administration salaries to be held in reserve.

OVERALL FINANCIAL POSITION

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

FUTURE POSITION OF THE ORGANISATION

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

THE ROLE OF INDEPENDENT LIVING ALTERNATIVES

- Independent Living Alternatives (ILA) is a user controlled organisation promoting the right of disabled people to live independently primarily in the London area.
- ILA provides a comprehensive range of personal assistance services; personal assistance is the term used to define the care necessary for disabled people to live independently.
- ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity
- ILA provides personal assistance either by providing personal assistance or by enabling individuals to employ their own personal assistants

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- ILA also provides Personal Assistants in the work place, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for Personal Assistance Users and Personal Assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other PA Users or to seek different approaches to the issues that are faced by all PA Users.

ILA works with 32 PA Users on a regular basis and has over 200 disabled people registered with the organisation. There are 2 residential volunteers working for the organisation and over 95 people registered to work as personal Assistants.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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


In so far as the trustees are aware:

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

AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29/11/2021 and signed on the board's behalf by:


.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Our responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

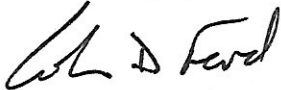
We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Use of our report

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



Colin Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:2/12/2021.....

INDEPENDENT LIVING ALTERNATIVES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,199,953	-	1,199,953	1,204,213
Investment income	3	<u>68</u>	<u>-</u>	<u>68</u>	<u>275</u>
Total		1,200,021	-	1,200,021	1,204,488
EXPENDITURE ON					
Raising funds	4	1,171,035	-	1,171,035	1,152,980
Other		<u>18,925</u>	<u>-</u>	<u>18,925</u>	<u>17,843</u>
Total		<u>1,189,960</u>	<u>-</u>	<u>1,189,960</u>	<u>1,170,823</u>
NET INCOME		10,061	-	10,061	33,665
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>173,088</u>	<u>-</u>	<u>173,088</u>	<u>139,423</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>183,149</u></u>	<u><u>-</u></u>	<u><u>183,149</u></u>	<u><u>173,088</u></u>


The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	222	-	222	278
CURRENT ASSETS					
Debtors	11	156,144	-	156,144	140,366
Cash at bank and in hand		<u>60,948</u>	<u>-</u>	<u>60,948</u>	<u>95,284</u>
		217,092	-	217,092	235,650
CREDITORS					
Amounts falling due within one year	12	(34,165)	-	(34,165)	(62,840)
		<u>182,927</u>	<u>-</u>	<u>182,927</u>	<u>172,810</u>
NET CURRENT ASSETS					
		<u>182,927</u>	<u>-</u>	<u>182,927</u>	<u>172,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
NET ASSETS		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
FUNDS	13				
Unrestricted funds				<u>183,149</u>	<u>173,088</u>
TOTAL FUNDS				<u>183,149</u>	<u>173,088</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/11/2021 and were signed on its behalf by:


.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(34,460)	8,739
Other movements		<u>56</u>	<u>-</u>
Net cash (used in)/provided by operating activities		<u>(34,404)</u>	<u>8,739</u>
Cash flows from investing activities			
Interest received		<u>68</u>	<u>275</u>
Net cash provided by investing activities		<u>68</u>	<u>275</u>
Change in cash and cash equivalents in the reporting period			
		(34,336)	9,014
Cash and cash equivalents at the beginning of the reporting period		<u>95,284</u>	<u>86,270</u>
Cash and cash equivalents at the end of the reporting period		<u><u>60,948</u></u>	<u><u>95,284</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	10,061	33,665
Adjustments for:		
Depreciation charges	55	69
Interest received	(68)	(275)
Increase in debtors	(15,777)	(53,700)
(Decrease)/increase in creditors	<u>(28,731)</u>	<u>28,980</u>
Net cash (used in)/provided by operations	<u>(34,460)</u>	<u>8,739</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>95,284</u>	<u>(34,336)</u>	<u>60,948</u>
	<u>95,284</u>	<u>(34,336)</u>	<u>60,948</u>
Total	<u>95,284</u>	<u>(34,336)</u>	<u>60,948</u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

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

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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES		
	2021	2020
	£	£
Fees	1,157,684	1,204,213
Grants	<u>42,269</u>	<u>-</u>
	<u>1,199,953</u>	<u>1,204,213</u>
 Grants received, included in the above, are as follows:		
	2021	2020
	£	£
Government grants	<u>42,269</u>	<u>-</u>
 3. INVESTMENT INCOME		
	2021	2020
	£	£
Deposit account interest	<u>68</u>	<u>275</u>
 4. RAISING FUNDS		
Raising donations and legacies		
	2021	2020
	£	£
Staff costs	1,079,777	1,022,583
Rates and water	13,741	16,202
Insurance	4,340	4,533
Telephone	1,135	1,375
Postage and stationery	1,004	2,508
Sundries	-	7
Staff training	2,757	6,163
Advertising	1,347	16,065
Staff travelling	3,919	1,193
Literature and promotions	-	35
Professional fees	4,804	5,781
Volunteer exp	49,329	72,222
Bank charges	327	340
Bad debt expense	8,500	3,904
Depreciation	<u>55</u>	<u>69</u>
	<u>1,171,035</u>	<u>1,152,980</u>

INDEPENDENT LIVING ALTERNATIVES

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

5. SUPPORT COSTS

	31.3.20	31.3.19
	£	£
Other resources expended	17,843	15,439

6. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	10,312	9,024
Depreciation - owned assets	<u>56</u>	<u>69</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	986,819	941,688
Social security costs	75,412	64,895
Other pension costs	<u>17,546</u>	<u>16,000</u>
	<u>1,079,777</u>	<u>1,022,583</u>

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

	2021	2020
Administration	3	3
Personal assistants	61	57
Volunteers	<u>2</u>	<u>2</u>
	<u>66</u>	<u>62</u>

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

INDEPENDENT LIVING ALTERNATIVES

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,204,213	-	1,204,213
Investment income	<u>275</u>	<u>-</u>	<u>275</u>
Total	1,204,488	-	1,204,488
EXPENDITURE ON			
Raising funds	1,152,980	-	1,152,980
Other	<u>17,843</u>	<u>-</u>	<u>17,843</u>
Total	<u>1,170,823</u>	<u>-</u>	<u>1,170,823</u>
NET INCOME	33,665	-	33,665
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>139,423</u>	<u>-</u>	<u>139,423</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>173,088</u></u>	<u><u>-</u></u>	<u><u>173,088</u></u>
10. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>9,336</u>	<u>8,495</u>	<u>17,831</u>
DEPRECIATION			
At 1 April 2020	9,260	8,293	17,553
Charge for year	<u>15</u>	<u>41</u>	<u>56</u>
At 31 March 2021	<u>9,275</u>	<u>8,334</u>	<u>17,609</u>
NET BOOK VALUE			
At 31 March 2021	<u><u>61</u></u>	<u><u>161</u></u>	<u><u>222</u></u>
At 31 March 2020	<u><u>76</u></u>	<u><u>202</u></u>	<u><u>278</u></u>

INDEPENDENT LIVING ALTERNATIVES

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020
		£	£
Trade debtors		152,644	136,762
Prepayments		<u>3,500</u>	<u>3,604</u>
		<u>156,144</u>	<u>140,366</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020
		£	£
Social security and other taxes		19,411	18,011
Other creditors		8,420	11,137
Pension payable		2,985	3,026
Accrued expenses		<u>3,349</u>	<u>30,666</u>
		<u>34,165</u>	<u>62,840</u>

13. MOVEMENT IN FUNDS			
		Net movement in funds	At
	At 1.4.20		31.3.21
	£	£	£
Unrestricted funds			
General fund	173,088	10,061	183,149
	<u>173,088</u>	<u>10,061</u>	<u>183,149</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,200,021	(1,189,960)	10,061
	<u>1,200,021</u>	<u>(1,189,960)</u>	<u>10,061</u>

Comparatives for movement in funds

		Net movement in funds	At
	At 1.4.19		31.3.20
	£	£	£
Unrestricted funds			
General fund	139,423	33,665	173,088
	<u>139,423</u>	<u>33,665</u>	<u>173,088</u>

INDEPENDENT LIVING ALTERNATIVES

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

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,204,488	(1,170,823)	33,665
	<u>1,204,488</u>	<u>(1,170,823)</u>	<u>33,665</u>
TOTAL FUNDS	<u>1,204,488</u>	<u>(1,170,823)</u>	<u>33,665</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	139,423	43,726	183,149
	<u>139,423</u>	<u>43,726</u>	<u>183,149</u>
TOTAL FUNDS	<u>139,423</u>	<u>43,726</u>	<u>183,149</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,404,509	(2,360,783)	43,726
	<u>2,404,509</u>	<u>(2,360,783)</u>	<u>43,726</u>
TOTAL FUNDS	<u>2,404,509</u>	<u>(2,360,783)</u>	<u>43,726</u>

14. RELATED PARTY DISCLOSURES

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

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,157,684	1,204,213
Grants	<u>42,269</u>	<u>-</u>
	1,199,953	1,204,213
Investment income		
Deposit account interest	<u>68</u>	<u>275</u>
Total incoming resources	1,200,021	1,204,488
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	986,819	941,688
Social security	75,412	64,895
Pension costs	17,546	16,000
Rates and water	13,741	16,202
Insurance	4,340	4,533
Telephone	1,135	1,375
Postage and stationery	1,004	2,508
Sundries	-	7
Staff training	2,757	6,163
Advertising	1,347	16,065
Staff travelling	3,919	1,193
Literature and promotions	-	35
Professional fees	4,804	5,781
Volunteer exp	49,329	72,222
Bank charges	327	340
Bad debt expense	8,500	3,904
Plant and machinery	15	19
Computer equipment	<u>40</u>	<u>50</u>
	1,171,035	1,152,980
Support costs		
Governance costs		
Auditors' remuneration	10,312	9,024
Accountancy and legal fees	<u>8,613</u>	<u>8,819</u>
	<u>18,925</u>	<u>17,843</u>
Total resources expended	<u>1,189,960</u>	<u>1,170,823</u>
Net income	<u>10,061</u>	<u>33,665</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

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FOR THE YEAR ENDED 31 MARCH 2021**

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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

A S Oates (resigned 26.8.21)
S B Walls
Miss P Pepper (appointed 19.5.20)
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri (appointed 21.4.20)
Ms L Kaur (appointed 29.7.20) (resigned 21.7.21)
M Smith (appointed 29.7.20)

Senior Statutory Auditor

Colin Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

PRINCIPAL ACTIVITIES

Independent Living Alternatives (ILA) is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets.

The principal activities of the Company, throughout the year were as follows

DAY-TO-DAY OPERATIONS

Disabled people who have personal experience of independent living manage ILA. Trustees are appointed by members of the organisation every year at the annual general meeting in accordance with ILA's constitution. The Trustees of ILA are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

The governance of the organisation is undertaken by ILA's Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-Day management of the organisation is undertaken by a full-time Director. ILA also employs a full-time PA Co-ordinator and a part-time Administrator.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

RISK ASSESSMENTS

Independent Living Alternatives has considered the risks associated with its operations and the management committee has resolved to work towards developing reserves.

ILA has regular monthly commitments for property rental payments, employee salaries and volunteer expenses that cannot be missed. This leaves ILA as a small organisation vulnerable to bad debtors and late payments. ILA's main income is from local authority social services department's, Primary Care Trusts and from individuals in receipt of direct payments. ILA also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with three main employees, ILA is vulnerable to long term sick commitments and the cost of agency fill-in for that period.

FINANCIAL REVIEW

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

RESERVES POLICY

ILA aims for the equivalent of six months' administration salaries to be held in reserve.

OVERALL FINANCIAL POSITION

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

FUTURE POSITION OF THE ORGANISATION

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

THE ROLE OF INDEPENDENT LIVING ALTERNATIVES

- Independent Living Alternatives (ILA) is a user controlled organisation promoting the right of disabled people to live independently primarily in the London area.
- ILA provides a comprehensive range of personal assistance services; personal assistance is the term used to define the care necessary for disabled people to live independently.
- ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity
- ILA provides personal assistance either by providing personal assistance or by enabling individuals to employ their own personal assistants

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- ILA also provides Personal Assistants in the work place, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for Personal Assistance Users and Personal Assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other PA Users or to seek different approaches to the issues that are faced by all PA Users.

ILA works with 32 PA Users on a regular basis and has over 200 disabled people registered with the organisation. There are 2 residential volunteers working for the organisation and over 95 people registered to work as personal Assistants.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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


In so far as the trustees are aware:

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

AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29/11/2021 and signed on the board's behalf by:


.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 and 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Our responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

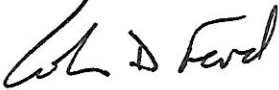
We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Use of our report

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



Colin Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:2/12/2021.....

INDEPENDENT LIVING ALTERNATIVES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,199,953	-	1,199,953	1,204,213
Investment income	3	<u>68</u>	<u>-</u>	<u>68</u>	<u>275</u>
Total		1,200,021	-	1,200,021	1,204,488
 EXPENDITURE ON					
Raising funds	4	1,171,035	-	1,171,035	1,152,980
Other		<u>18,925</u>	<u>-</u>	<u>18,925</u>	<u>17,843</u>
Total		1,189,960	-	1,189,960	1,170,823
 NET INCOME		10,061	-	10,061	33,665
 RECONCILIATION OF FUNDS					
Total funds brought forward		173,088	-	173,088	139,423
 TOTAL FUNDS CARRIED FORWARD		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>


The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	222	-	222	278
CURRENT ASSETS					
Debtors	11	156,144	-	156,144	140,366
Cash at bank and in hand		<u>60,948</u>	<u>-</u>	<u>60,948</u>	<u>95,284</u>
		217,092	-	217,092	235,650
CREDITORS					
Amounts falling due within one year	12	(34,165)	-	(34,165)	(62,840)
		<u>182,927</u>	<u>-</u>	<u>182,927</u>	<u>172,810</u>
NET CURRENT ASSETS					
		<u>182,927</u>	<u>-</u>	<u>182,927</u>	<u>172,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
NET ASSETS		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
FUNDS	13				
Unrestricted funds				<u>183,149</u>	<u>173,088</u>
TOTAL FUNDS				<u>183,149</u>	<u>173,088</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/11/2021 and were signed on its behalf by:


.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(34,460)	8,739
Other movements		<u>56</u>	<u>-</u>
Net cash (used in)/provided by operating activities		<u>(34,404)</u>	<u>8,739</u>
Cash flows from investing activities			
Interest received		<u>68</u>	<u>275</u>
Net cash provided by investing activities		<u>68</u>	<u>275</u>
Change in cash and cash equivalents in the reporting period			
		(34,336)	9,014
Cash and cash equivalents at the beginning of the reporting period		<u>95,284</u>	<u>86,270</u>
Cash and cash equivalents at the end of the reporting period		<u><u>60,948</u></u>	<u><u>95,284</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	10,061	33,665
Adjustments for:		
Depreciation charges	55	69
Interest received	(68)	(275)
Increase in debtors	(15,777)	(53,700)
(Decrease)/increase in creditors	<u>(28,731)</u>	<u>28,980</u>
Net cash (used in)/provided by operations	<u>(34,460)</u>	<u>8,739</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>95,284</u>	<u>(34,336)</u>	<u>60,948</u>
	<u>95,284</u>	<u>(34,336)</u>	<u>60,948</u>
Total	<u>95,284</u>	<u>(34,336)</u>	<u>60,948</u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

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

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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% reducing balance
Computer equipment	- 20% reducing balance

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES		
	2021	2020
	£	£
Fees	1,157,684	1,204,213
Grants	<u>42,269</u>	<u>-</u>
	<u>1,199,953</u>	<u>1,204,213</u>
Grants received, included in the above, are as follows:		
	2021	2020
	£	£
Government grants	<u>42,269</u>	<u>-</u>
3. INVESTMENT INCOME		
	2021	2020
	£	£
Deposit account interest	<u>68</u>	<u>275</u>
4. RAISING FUNDS		
Raising donations and legacies		
	2021	2020
	£	£
Staff costs	1,079,777	1,022,583
Rates and water	13,741	16,202
Insurance	4,340	4,533
Telephone	1,135	1,375
Postage and stationery	1,004	2,508
Sundries	-	7
Staff training	2,757	6,163
Advertising	1,347	16,065
Staff travelling	3,919	1,193
Literature and promotions	-	35
Professional fees	4,804	5,781
Volunteer exp	49,329	72,222
Bank charges	327	340
Bad debt expense	8,500	3,904
Depreciation	<u>55</u>	<u>69</u>
	<u>1,171,035</u>	<u>1,152,980</u>

INDEPENDENT LIVING ALTERNATIVES

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

5. SUPPORT COSTS

	31.3.20	31.3.19
	£	£
Other resources expended	17,843	15,439

6. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	10,312	9,024
Depreciation - owned assets	<u>56</u>	<u>69</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	986,819	941,688
Social security costs	75,412	64,895
Other pension costs	<u>17,546</u>	<u>16,000</u>
	<u>1,079,777</u>	<u>1,022,583</u>

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

	2021	2020
Administration	3	3
Personal assistants	61	57
Volunteers	<u>2</u>	<u>2</u>
	<u>66</u>	<u>62</u>

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

INDEPENDENT LIVING ALTERNATIVES

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,204,213	-	1,204,213
Investment income	<u>275</u>	<u>-</u>	<u>275</u>
Total	1,204,488	-	1,204,488
EXPENDITURE ON			
Raising funds	1,152,980	-	1,152,980
Other	<u>17,843</u>	<u>-</u>	<u>17,843</u>
Total	<u>1,170,823</u>	<u>-</u>	<u>1,170,823</u>
NET INCOME	33,665	-	33,665
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>139,423</u>	<u>-</u>	<u>139,423</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>173,088</u></u>	<u><u>-</u></u>	<u><u>173,088</u></u>
10. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>9,336</u>	<u>8,495</u>	<u>17,831</u>
DEPRECIATION			
At 1 April 2020	9,260	8,293	17,553
Charge for year	<u>15</u>	<u>41</u>	<u>56</u>
At 31 March 2021	<u>9,275</u>	<u>8,334</u>	<u>17,609</u>
NET BOOK VALUE			
At 31 March 2021	<u><u>61</u></u>	<u><u>161</u></u>	<u><u>222</u></u>
At 31 March 2020	<u><u>76</u></u>	<u><u>202</u></u>	<u><u>278</u></u>

INDEPENDENT LIVING ALTERNATIVES

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020
		£	£
Trade debtors		152,644	136,762
Prepayments		<u>3,500</u>	<u>3,604</u>
		<u>156,144</u>	<u>140,366</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020
		£	£
Social security and other taxes		19,411	18,011
Other creditors		8,420	11,137
Pension payable		2,985	3,026
Accrued expenses		<u>3,349</u>	<u>30,666</u>
		<u>34,165</u>	<u>62,840</u>

13. MOVEMENT IN FUNDS			
		Net movement in funds	At
	At 1.4.20		31.3.21
	£	£	£
Unrestricted funds			
General fund	173,088	10,061	183,149
	<u>173,088</u>	<u>10,061</u>	<u>183,149</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,200,021	(1,189,960)	10,061
	<u>1,200,021</u>	<u>(1,189,960)</u>	<u>10,061</u>
TOTAL FUNDS			

Comparatives for movement in funds

		Net movement in funds	At
	At 1.4.19		31.3.20
	£	£	£
Unrestricted funds			
General fund	139,423	33,665	173,088
	<u>139,423</u>	<u>33,665</u>	<u>173,088</u>
TOTAL FUNDS			

INDEPENDENT LIVING ALTERNATIVES

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

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,204,488	(1,170,823)	33,665
	<u>1,204,488</u>	<u>(1,170,823)</u>	<u>33,665</u>
TOTAL FUNDS	<u>1,204,488</u>	<u>(1,170,823)</u>	<u>33,665</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	139,423	43,726	183,149
	<u>139,423</u>	<u>43,726</u>	<u>183,149</u>
TOTAL FUNDS	<u>139,423</u>	<u>43,726</u>	<u>183,149</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,404,509	(2,360,783)	43,726
	<u>2,404,509</u>	<u>(2,360,783)</u>	<u>43,726</u>
TOTAL FUNDS	<u>2,404,509</u>	<u>(2,360,783)</u>	<u>43,726</u>

14. RELATED PARTY DISCLOSURES

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

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,157,684	1,204,213
Grants	<u>42,269</u>	<u>-</u>
	1,199,953	1,204,213
Investment income		
Deposit account interest	<u>68</u>	<u>275</u>
Total incoming resources	1,200,021	1,204,488
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	986,819	941,688
Social security	75,412	64,895
Pension costs	17,546	16,000
Rates and water	13,741	16,202
Insurance	4,340	4,533
Telephone	1,135	1,375
Postage and stationery	1,004	2,508
Sundries	-	7
Staff training	2,757	6,163
Advertising	1,347	16,065
Staff travelling	3,919	1,193
Literature and promotions	-	35
Professional fees	4,804	5,781
Volunteer exp	49,329	72,222
Bank charges	327	340
Bad debt expense	8,500	3,904
Plant and machinery	15	19
Computer equipment	<u>40</u>	<u>50</u>
	1,171,035	1,152,980
Support costs		
Governance costs		
Auditors' remuneration	10,312	9,024
Accountancy and legal fees	<u>8,613</u>	<u>8,819</u>
	<u>18,925</u>	<u>17,843</u>
Total resources expended	<u>1,189,960</u>	<u>1,170,823</u>
Net income	<u>10,061</u>	<u>33,665</u>

This page does not form part of the statutory financial statements