

Centre for Independent Living N.I.

Northern Ireland · Charity number 100690

Details

Known as	CILNI
Status	Received
Registered	2014-09-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Centre For Independent Living Ni Linden House Beechill Business Park 96 Beechill Road Belfast Bt8 7qn BT8 7QN
Phone	028 9064 8546
Email	info@cilni.org
Website	www.cilni.org

Activities

Purposes: The Company is established for the advancement of education and to promote the protection and preservation of health and wellbeing of disabled people in Northern Ireland (the “area of benefit”) and in particular (a) To promote the principles of the Independent Living Movement (b) To establish a centre to be called “Centre for Independent Living, Belfast” for the promotion of the principles of the Independent Living Movement as set out in Appendix 1 attached to the Articles of Association (c) To provide empowering services to disabled people, regardless of impairment, to enable them to take a full and active part in the community in which they live.

What the charity does: The advancement of education, The advancement of health or the saving of lives

How the charity works: Advice/advocacy/information, Disability, Education/training, General charitable purposes, Human rights/equality

Who the charity helps: Carers, Learning disabilities, Mental health, Older people, Physical disabilities, Sensory disabilities, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,155,018	£1,121,286	£-202,186	39

Trustees

Name	Role	Appointed
Alison Lockhart		
Amanda Paul		
Angela Hendra		
Brian Aylward		
Caitriona Graham		
Michael Holden		
Patricia Millar		
Tom Coard		

Centre for Independent Living N.I.

Northern Ireland - Charity number 100690

Accounts

Charity registration number NIC100690 (Northern Ireland)

Company registration number NI058552

CENTRE FOR INDEPENDENT LIVING N.I.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Angela Hendra Michael Holden Amanda Paul Alison Lockhart Patricia Millar Catriona Graham Brian Alyward Tom Coard (Appointed 3 April 2025)
Secretary	Bryan Myles
Charity number	NIC 100690
Company number	NI058552
Registered office	Linden House Beechill Business Park 96 Beechill Road Belfast BT8 7QN
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP
Bankers	Ulster Bank Limited 27 Main Street Crumlin Co Antrim BT29 4UR

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditor's report	7 - 10
Statement of financial activities	11
Statement of financial position	12
Notes to the financial statements	13 - 20

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are referred to as the Board) present their annual report together with the audited financial statements for the year 1 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

CILNI is an organisation of disabled people, supporting disabled people in their independent living choices. It believes all disabled people should be in full control of their lives wherever they choose to live and CILNI exists to facilitate this.

Our Vision

To create a world where disability is not a disadvantage.

Our Mission

To empower disabled people to live independently in an inclusive society through delivering quality service and campaigning for change.

Values

1. We put people first

We focus on assisting disabled people in making the biggest difference they can in their everyday lives. We encourage them to feel part of a diverse movement that is bound by a common purpose and values, so they can have an impact on issues that no organisation can solve alone. We support our staff so that whatever they say and do is relevant and responsive to the everyday experiences, needs and aspirations of disabled people.

1. We prioritise independent living

We advocate for independent living values, principles and practices, namely barrier-free environment, provision of personal assistance support and adequate technical aids, together making full inclusion of disabled people possible.

1. We lead with authority and responsibility

We believe our leadership role as the voice of independent living is best fulfilled by challenging and inspiring the people we work with. We take the lead in promoting the credibility of and confidence in disabled people's own experience. We make sure what we say is evidence-based and gathered through robust methods.

1. We think big

We are a small team with big ambitions for disabled people. We are curious, innovative and open to new ideas. We try new things and learn from them and encourage everyone we work with to do the same. We seek feedback and use this to enhance the quality of experience of working with us.

Strategy 2030

The ambition for CILNI is to work with others to better enable independent living for disabled people.

- **Strategic priority 1:** Be champions in enabling independent living
- **Strategic priority 2:** Operate high quality and efficient services
- **Strategic priority 3:** Grow and strengthen the resilience of the charity

Main activities undertaken to further the charity's purposes for the public benefit

The principle charitable objective of the organisation is for the advancement of education and to promote the protection and preservation of health and well-being of disabled people in Northern Ireland and in particular to establish a Centre for the promotion of the principles of the Independent Living Movement.

In order to fulfil this objective CILNI provides a range of essential services to disabled people throughout Northern Ireland, in order to enable them to achieve choice, control and independence through Direct Payments and related funding systems.

The organisation's key objective, core service aims and work underpinning them demonstrates the public benefit as required by the Charities Act NI 2008.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity's Strategy for 2030 "Breaking New Ground" was launched at the beginning of 2025 and guides the direction of the charity underpinned by the organisation's mission and values. This strategy is a pathway for CILNI's further development as it uses innovative approaches to support individuals and families living with disability to live their life with greater choice and control.

The charity's 23rd Annual General Meeting took place later in the year than usual to accommodate an event that the charity hosted to promote its campaigning activities in Malone House in April 2025. The theme of the event was 30 years and counting – securing meaningful and measurable change for disabled people in Northern Ireland. The event was attended by a large number of service users and representatives from partner organisations. The occasion was also used to launch CILNI's new Strategy 2030.

After the resignation of the Deputy Chief Executive from the charity at the start of the year, the CILNI board approved a change in the leadership structure. The CEO took on additional responsibility for business development and is supported by the creation of two new positions – Head of Operations and Policy (P/T) and Head of Payroll Service (F/T). The two new senior positions were filled during the year to help drive the organisation forward. The new appointments enabled the charity to refocus the methods and platforms used for its external communication. A new development that was initiated by the recently re-constituted comms team was to launch a podcast series entitled "Independence Unlocked" to provide news, updates and stories about independent living in Northern Ireland.

As part of CILNI's Strategy for 2030 additional resources were allocated to its campaigning work with the appointment of a new Policy & Campaign Manager to deliver the charity's campaigning objectives. The campaign objectives can be summarised under the following four objectives:

- (1) Delegation of Healthcare Tasks – we want delegation of healthcare tasks made available to all who need it in Northern Ireland;
- (2) Personal Assistant Recruitment, Retention, Quality & Training – we want to see recruitment to be supported and simple, the role attractive and the provision of high quality training and funding available for both personal assistants and their employer;
- (3) Full implementation of Self-Directed Support – we want to see SDS implemented and holistic approaches to planning as standard practice; and
- (4) Independent living within the supported living and residential care home environment – we want to see SDS utilised in these settings to ensure choice, control, independence and the ability to go outside the walls of the organisation with appropriate support .

An annual impact report on how well these campaigns are progressing is available to download from the CILNI website.

CILNI was successful in being appointed as a Demonstrator site by IMPACT research consortium for a team-based improvement approach to address delegation of health and care tasks across the Northern Ireland. The overall aim of the initiative is to ensure that service users in receipt of direct payments are assisted to live independently supported by the timely safe and effective delegation of health and care tasks. CILNI took part in a documentary in the challenges disabled people and their families face due to the restrictions around the delegation of healthcare tasks to the PAs. The documentary, along with CILNI's IMPACT project, discussions with the Chief Social Worker and local advocates resulted in the establishment of a DoH workstream chaired by the Chief Nursing Officer.

For the first time, CILNI was represented at the NICON conference by invitation from the Patient Client Council. This event proved to be a very useful place to network with key policy makers and the partnership with the NHS Confederation has continued throughout the year. CILNI staff and board members attended meetings at the NI Assembly of both the All Party Group on Physical Disability and the All Party Group on Learning Disability as a means of receiving briefings from senior officials and influencing politicians.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

CILNI was represented on the Independent Living Fund (ILF) NI Stakeholder Group and continues to work collaboratively for the re-opening of the ILF for grant applications from disabled people in Northern Ireland in line with the policy in Scotland. CILNI members attended the Breaking Barriers, Building Futures conference at Belfast City Hall hosted by the Equality Commission to mark UN International Day of Persons with Disabilities. CILNI is represented on the Disability Forum of the UNCRPD Independent Mechanism in Northern Ireland whose work is to promote, protect and monitor the implementation of the UNCRPD in Northern Ireland. CILNI management continued to maintain and build good relations across the public and private sector. Effective working relations was maintained with the five HSC Trusts, RQIA, PCC, NISCC, local charities and a number of private companies.

CILNI completed the third year of delivering a regional advice service under contract to the Department of Health. The contract has been extended for a fourth year until March 2026 and the charity is commissioned to provide a regional advice, information and advocacy service to support people to manage their own care, using Direct Payments as part of the Self-Directed Support regime. The collaborative work arrangement with officials from the Department and the five Health and Social Care Trusts adds value to the service and overall policy framework. The advice team who are responsible for delivering the service have ensured that response times have improved and waiting times for appointments have reduced. The service has continued to perform well. The Advice Service responded to almost 7,000 enquires from a total of 3,655 carers and service users. The Advice Service has undertaken a larger proportion of independent advocacy cases than required under the service contract. 60 information and training sessions were delivered to voluntary groups and social workers during the year. Online delivery has made it much easier for service users to join the sessions and access the information being shared, but unfortunately limits opportunities for informal networking and sharing of experiences/ideas.

The payroll service has now completed 8½ years under CILNI's management and it continues to offer a bespoke, specialized solution for employers of personal assistants when considering how to pay their personal assistants, maintain accurate records and meet their statutory obligations. The management team worked throughout the period with their staff to maintain a high level of service through the investment in additional training and learning opportunities. This has resulted in a high level of satisfaction from clients that their compliance requirements are met and concerns addressed. As the number of employers administered by the payroll service continues to grow, the team responded to a larger number of enquiries than previous years. The use of the payroll cloud system has grown steadily and the team are seeing more service users transferring from a paper-based service to its digital service. The new digital form for onboarding new clients was fully integrated into the payroll service as part of the payroll set-up process. This digital development has brought benefits for service users, their employees as well as to the operation of the CILNI payroll bureau. The Independent Living Accounts service which is available to assist service users in setting their personal budgets had another busy year. The service continues to offer support in a number of areas including initial budget setting as well as reviewing budgets against a change in personal circumstances or funding arrangements. The annual announcement of the percentage uplift in the SDS hourly regional rate by the Department of Health was made earlier this year. In readiness of this announcement, a new internal process for handling the large number of budget enquiries was put in place.

The 2024 user survey provided a welcome review of the experience of all respondents who have come into contact with CILNI's services. With a sample size of 150 respondents, the survey evidenced a high level of satisfaction that echoes the findings of the previous surveys and is testament to the need and value of the work done by the organisation. It was particularly pleasing to note that over 75% felt confident in recommending CILNI's services to others. All the feedback provided helps the organisation to continue to develop and improve the way it supports individuals in their independence.

Financial review

In the financial year ended 31 March 2025 the organisation's income ,exceeded its expenditure by £37,251.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The Board continues to follow a strategic financial policy of maintaining a level of reserves sufficient to cover six months' running costs. This policy is consistent with the ethos of the organisation and the strategic theme of financial sustainability. The policy also recognises the need to hold cash reserves in order to protect the organisation from the volatility of tendering for service contracts. At present, sufficient liquid reserves are held in the form of cash and readily realisable investments to meet the target and the Board will continue to set annual financial goals as part of its budgeting cycle.

These investments are managed on CILNI's behalf by Evelyn Partners. They are held in an investment portfolio, based on a prudent, low risk medium-term investment strategy. Although some investments may go down in the short term, the Board remains confident that this remains a safe investment strategy in the present difficult economic climate, offering the best prospect of a good return in the medium term.

Risk management

The Board conducts an ongoing review of the organisation's operational risk in line with its robust risk management policy. It has an active risk register which is reviewed regularly by the Board. This has been established in order to mitigate the major risks to which the organisation is exposed. The Board has assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. In addition, corporate risk is managed by ensuring that appropriate insurance cover is in place, adhering to rigorous financial controls, implementation of an annual budgetary process and the operation of a staff appraisal scheme.

Plans for future periods

The CILNI Strategy 2030 will continue to guide the direction for the organisation in achieving its charitable objectives. The organisation's mainstream services, namely to deliver a regional independent advice and information service for independent living; the payroll service for employers of personal assistants; and the campaigning activity will be maintained.

The charity will work on a number of strategic goals to advocate stronger for independent living values, principles and practices across Northern Ireland. It will seek to provide a leadership role as the voice of independent living by challenging and inspiring the people who benefit from and make use of the charity's services. This strategy is the core of the charity's mission to promote independent living and empower disabled people.

The charity will research and submit funding applications to broaden the reach of its service delivery by seeking to offer different services to its membership and service user base. Through a targeted fundraising campaign, it will seek to attract additional resources to escalate the advocacy service to a higher level of support. In addition, the charity will seek funding to purchase a wheelchair accessible vehicle for use by its members.

CILNI will accelerate its digital strategy by undertaking a number of key IT projects in the next twelve months. This will include a review of the software and systems used by the payroll service; development of a recruitment website portal; and enhancements to social media communication.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

CILNI is a company limited by guarantee and a registered charity. It was set up by a Memorandum of Association on 16 February 2006. The principal object of the company is supporting disabled people in their independent living choices.

The directors who served during the year and up to the date of signature of the financial statements were:

Angela Hendra	
Michael Hendra	(Resigned 22 September 2024)
Michael Holden	
Ronan Murray	(Resigned 29 January 2025)
Amanda Paul	
Alison Lockhart	
Patricia Millar	
Catriona Graham	
Brian Alyward	
Tom Coard	(Appointed 3 April 2025)

The management of the company is the responsibility of the Board who are elected and co-opted under the terms of the Memorandum and Articles of Association. It is governed by up to 13 Board Members elected by its membership through an election process. One third of the Board members retire each year on a rotational basis. Retiring members are eligible for nomination and election. The board meets bi-monthly in alternate months. CILNI is a member of a number of network and professional organisations e.g. NICVA, Disability Action, CO3 and CIPP as well as working in partnership with other key organisations e.g. DoH and HSCTs.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 10 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The organisation's management team supports the Chief Executive in the day to day decision making. Decisions on strategy and policy are taken by the Board. The Board has put the necessary policies and procedures in place to ensure the proper and efficient day-to-day operation of the organisation.

The CILNI recruitment pack for Board members outlines an induction process for newly appointed members. This includes one of the existing members acting as a mentor to the new member to help them develop their knowledge and understanding of the work. In addition, the Board regularly reviews its governance support needs in consultation with its legal advisor and support organisations.

No preference dividends were paid. the directors do not recommend payment of a final dividend.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on and signed on their behalf by:

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Michael Holden

Trustee

Dated:

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Opinion

We have audited the financial statements of Centre for Independent Living N.I. (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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 our audit:

- the information given in the Trustees' Report, which includes the Trustees' Report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees' Report within the Trustees' Report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

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 Strategic Report and the Directors' Report.

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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.

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 to 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants
Chartered Accountants
Statutory Auditor

6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
Co. Antrim
BT1 3LP

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HM Chartered Accountants is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	620	8,015	-	8,015
Charitable activities	4	1,150,269	1,110,705	-	1,110,705
Investments	5	4,129	3,408	-	3,408
Total income		1,155,018	1,122,128	-	1,122,128
Expenditure on:					
Charitable activities	6	1,121,286	1,022,460	11,325	1,033,785
Total expenditure		1,121,286	1,022,460	11,325	1,033,785
Net gains/(losses) on investments	10	3,519	33,844	-	33,844
Net income and movement in funds		37,251	133,512	(11,325)	122,187
Reconciliation of funds:					
Fund balances at 1 April 2024		902,933	769,421	11,325	780,746
Fund balances at 31 March 2025		940,184	902,933	-	902,933

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		17,293		18,983
Investments	11		497,785		490,561
			<u>515,078</u>		<u>509,544</u>
Current assets					
Debtors	13	149,280		134,115	
Cash at bank and in hand		478,012		463,601	
		<u>627,292</u>		<u>597,716</u>	
Creditors: amounts falling due within one year	14	(202,186)		(204,327)	
Net current assets			<u>425,106</u>		<u>393,389</u>
Total assets less current liabilities			<u>940,184</u>		<u>902,933</u>
Income funds					
Unrestricted funds - general			940,184		902,933
			<u>940,184</u>		<u>902,933</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on

.....
Michael Holden
Trustee

.....
Amanda Paul
Trustee

Company Registration No. NI058552

The notes on pages 13 to 20 form part of these financial statements.

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

1 Accounting policies

Charity information

Centre for Independent Living N.I. is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the company's charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	20% straight line
------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the probable outflow of resources, and a reliable estimate can be made of the amount of the obligation.

3 Donations and legacies

	Unrestricted funds 2025 £	Total 2024 £
Donations and gifts	620	8,015

4 Charitable activities

	2025 £	2024 £
Support service contract payments	370,733	367,400
Payroll service	779,536	743,305
	<u>1,150,269</u>	<u>1,110,705</u>

5 Investments

	Unrestricted funds 2025 £	Total 2024 £
Interest received	4,129	3,408

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	2025	2024
	£	£
Staff costs	910,148	858,046
Depreciation and impairment	9,592	9,625
Establishment costs	72,762	78,334
Administration costs	100,529	77,333
Payroll service costs	18,832	3,593
Finance costs	9,423	6,854
	<u>1,121,286</u>	<u>1,033,785</u>
	<u>1,121,286</u>	<u>1,033,785</u>
Analysis by fund		
Unrestricted funds - general	1,121,286	1,022,460
Restricted funds	<u>-</u>	<u>11,325</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	<u>39</u>	<u>40</u>
Employment costs		
	2025	2024
	£	£
Wages and salaries	825,512	778,607
Social security costs	66,649	63,340
Other pension costs	17,987	16,099
	<u>910,148</u>	<u>858,046</u>

The remuneration of key management personnel in the year was £144,606 (2024: £181,125). The key management personnel of the Charity comprises of 3 members of staff (2024: 4): the CEO, Payroll Service Manager and the Independent Service Manager.

There were no employees with annual remuneration of £60,000 or more.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Net gains/(losses) on investments

	Unrestricted funds 2025 £	Total 2024 £
Gain/(loss) on sale of investments	3,519	33,844

11 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 April 2024	401,968	88,593	490,561
Valuation changes	3,519	3,705	7,224
	<u>405,487</u>	<u>92,298</u>	<u>497,785</u>
At 31 March 2025	405,487	92,298	497,785
Carrying amount			
At 31 March 2025	405,487	92,298	497,785
	<u>401,968</u>	<u>88,593</u>	<u>490,561</u>
At 31 March 2024	401,968	88,593	490,561

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2024	330,992
Additions	7,902
At 31 March 2025	338,895
Depreciation and impairment	
At 1 April 2024	312,010
Depreciation charged in the year	9,592
At 31 March 2025	321,602
Carrying amount	
At 31 March 2025	17,293
At 31 March 2024	18,983

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	145,474	129,616
Prepayments and accrued income	3,806	4,499
	149,280	134,115

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	47,076	63,272
Trade creditors	6,597	7,264
Other creditors	143,206	130,791
Accruals and deferred income	5,307	3,000
	202,186	204,327

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	17,987	16,099

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Retirement benefit schemes

(Continued)

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	902,933	1,155,018	(1,121,286)	3,519	940,184
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	769,421	1,122,128	(1,022,460)	33,844	902,933

17 Analysis of net assets between funds

	Unrestricted £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	17,293	-	17,293
Investments	497,785	-	497,785
Current assets/(liabilities)	425,106	-	425,106
	940,184	-	940,184

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Analysis of changes in net funds

The Charity had no material debt during the year.

Centre for Independent Living N.I.

Northern Ireland - Charity number 100690

Accounts

Charity registration number NIC 100690

Company registration number NI058552 (Northern Ireland)

CENTRE FOR INDEPENDENT LIVING N.I.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Angela Hendra Michael Holden Ronan Murray Amanda Paul Alison Lockhart Patricia Millar Catriona Graham Brian Alyward	(Appointed 15 November 2023)
Secretary	Bryan Myles	
Charity number	NIC 100690	
Company number	NI058552	
Registered office	Linden House Beechill Business Park 96 Beechill Road Belfast BT8 7QN	
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Ulster Bank Limited 27 Main Street Crumlin Co Antrim BT29 4UR	

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditor's report	7 - 10
Statement of financial activities	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14 - 22

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are referred to as the Board) present their annual report together with the audited financial statements for the year 1 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

CILNI is an organisation of disabled people, supporting disabled people in their independent living choices. It believes all disabled people should be in full control of their lives wherever they choose to live and CILNI exists to facilitate this.

Our Vision

To create a world where disability is not a disadvantage.

Our Mission

To empower disabled people to live independently in an inclusive society through delivering quality service and campaigning for change.

Strategic Aims

1. *Connect disabled people – We will connect disabled people to each other and with other people*
2. *Promote the voice of disabled people – We will promote CILNI through listening and providing opportunities for the voices of disabled people to be heard*
3. *Inform government policy – We will use personal experience to help inform and influence government policy*
4. *Provide effective services – We will ensure services are appropriate and of high quality*
5. *Build and strengthen membership – We will expand CILNI membership through recruiting new members and retaining existing members*

Main activities undertaken to further the charity's purposes for the public benefit

The principle charitable objective of the organisation is for the advancement of education and to promote the protection and preservation of health and well-being of disabled people in Northern Ireland and in particular to establish a Centre for the promotion of the principles of the Independent Living Movement.

In order to fulfil this objective CILNI provides a range of essential services to disabled people throughout Northern Ireland, in order to enable them to achieve choice, control and independence through Direct Payments and related funding systems.

The organisation's key objective, core service aims and work underpinning them demonstrates the public benefit as required by the Charities Act NI 2008.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

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

Achievements and performance

The charity's strategy "Promoting Independence for Disabled People" continues to guide the direction of the charity underpinned by the organisation's mission and values. This strategy is a pathway for CILNI's further development as it uses innovative approaches to support individuals and families living with disability to live the life that they choose.

The charity's 22nd Annual General Meeting took place in November 2023. The AGM is the opportunity for the members of the charity to appoint directors and receive the official reports. This year the members approved the establishment of a new fully owned company CILNI Enterprises C.I.C. as a means to expand the charity's already successful operational model.

The charity's significant flagship engagement event took place in November after a gap of several years. The Independent Living NI 2023 event brought together service users, service providers, policy makers and social care workers. Using the Stormont hotel, the event was well attended and provided a good engagement, networking and learning opportunity. The event resulted in a growth in CILNI membership, stronger partnerships with other organisations, good conversations with politicians and policy makers, opportunities to share best practice and a call for future action from NI grassroots disability activists.

CILNI completed the second year of delivering a regional advice service under contract to the Department of Health. The contract has been extended for a fourth year until March 2027 and the charity is commissioned to provide a regional advice, information and advocacy service to support people to manage their own care, using Direct Payments as part of the Self-Directed Support regime. The collaborative work arrangement with officials from the Department and the five Health and Social Care Trusts adds value to the service and overall policy framework. The advice team who are responsible for delivering the service have ensured that response times have improved and waiting times for appointments have reduced. At the end of the year, the management structure for the service changed to allow for some internal job transfers. The service has continued to perform well in the majority of areas under the new leadership. The Advice Service responded to over 7,000 enquires from a total of 2,917 carers and service users. The Advice Service has undertaken a larger proportion of independent advocacy cases than required under the service contract. 24 information and training sessions were delivered to voluntary groups and social workers during the year. Online delivery has made it much easier for service users to join the sessions and access the information being shared, but unfortunately limits opportunities for informal networking and sharing of experiences/ideas. A new publication entitled "Purchasing support from a self-employed personal assistant" was completed and distributed. A business case to scope out and develop this workforce across Northern Ireland was prepared and supported by the Department of Health. The initial phase of this scoping project commenced during the year.

The payroll service has now completed 7½ years under CILNI's management and it continues to offer a bespoke, specialized solution for employers of personal assistants when considering how to accurately pay their personal assistants and meet their statutory obligations. The management team worked throughout the period with their staff to maintain a high level of service through the investment in additional training and learning opportunities. This has resulted in a high level of satisfaction from clients that their compliance requirements are met and concerns addressed. As the number of employers administered by the payroll service continues to grow, the team responded to a larger number of enquiries than previous years. The use of the Connect digital system, introduced last year, has grown steadily and team are seeing more service users transferring from its paper-based service to its digital service. The new digital form for onboarding new clients was fully integrated into the payroll service as part of the payroll set-up process. This digital development has brought benefits for service users, their employees as well as to the operation of the payroll bureau. The payroll team was pleased to have been shortlisted as a Social Enterprise Awards NI 2023 finalist in two different categories, namely (1) outstanding social enterprise team and (2) outstanding young person in a social enterprise.

The Independent Living Accounts service which is available to assist service users in setting their personal budgets had another busy year. The service continues to offer support in a number of areas including initial budget setting as well as reviewing budgets against a change in personal circumstances or funding arrangements. The annual announcement of the percentage uplift in the SDS hourly regional rate by the Department of Health was made earlier this year. To resource the growing workload generated by the early announcement, the team was augmented by other internal staff for a number of months.

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

The use of digital techniques to engage with people and bring efficiencies to the organisation was further embedded within the overall operations. A number of internal projects including the development of two new online resources were launched during the year. The first digital resource allows payroll service users to input their Direct Payment financial data onto the charity's website so that a personalised budget can be provided based on the information. The second digital resource allows for a convenient and efficient method of on-boarding new clients to the payroll service. These resources have brought admin and operational improvements to the service. They were both launched towards the end of the financial year. The staff team continue to embrace hybrid working arrangements and offer a range of in-person and online facilities to service users.

CILNI's policy activities continued throughout the year. CILNI was represented on the Independent Living Fund (ILF) NI Stakeholder Group and continues to work collaboratively for the re-opening of the ILF for grant applications from disabled people in Northern Ireland in line with the new policy in Scotland. CILNI attended meetings of both the All Party Group on Physical Disability and the All Party Group on Learning Disability as a means of receiving briefings from senior officials and influencing politicians. CILNI members participated in the Disability Forum set up by the UNCRPD Independent Mechanism in Northern Ireland. The role of the Forum is to provide a dedicated space to ensure disabled people are at the core of IMNI's work in promoting, protecting and monitoring the implementation of the UNCRPD in Northern Ireland. CILNI took an active part in a number of IMPACT "IMProving Adult Social Care Together" programmes throughout the year. Staff participated in a number of co-design groups and availed of learning opportunities. The charity was successful in being awarded a Demonstrator site to scope transitioning in social care across the five HSC Trusts during the next financial year. CILNI board members and staff were part of a delegation in meetings with the PSNI Chief Constable and members of his senior leadership team. CILNI management continued to maintain and build good relations across the public and private sector. Effective working relations was maintained with the five HSC Trusts, RQIA, PCC, NISCC, local charities and a number of private companies.

The 2023 user survey provided a welcome review of the experience of all respondents who have come into contact with CILNI's services. With a sample size of 100 respondents, the survey evidenced a high level of satisfaction that echoes the findings of the previous surveys and is testament to the need and value of the work done by the organisation. It was particularly pleasing to note that 79% felt confident in recommending CILNI's services to others. All the feedback provided helps the organisation to continue to develop and improve the way it supports individuals in their independence.

Financial review

In the financial year ended 31 March 2024 the organisation's income exceeded its expenditure by £122,187.

Reserves policy

The Board continues to follow a strategic financial policy of maintaining a level of reserves sufficient to cover six months' running costs. This policy is consistent with the ethos of the organisation and the strategic theme of financial sustainability. The policy also recognises the need to hold cash reserves in order to protect the organisation from the volatility of tendering for service contracts. At present, sufficient liquid reserves are held in the form of cash and readily realisable investments to meet the target and the Board will continue to set annual financial goals as part of its budgeting cycle.

These investments are managed on CILNI's behalf by Evelyn Partners. They are held in an investment portfolio, based on a prudent, low risk medium-term investment strategy. Although some investments may go down in the short term, the Board remains confident that this remains a safe investment strategy in the present difficult economic climate, offering the best prospect of a good return in the medium term.

Risk management

The Board conducts an ongoing review of the organisation's operational risk in line with its robust risk management policy. It has an active risk register which is reviewed regularly by the Board. This has been established in order to mitigate the major risks to which the organisation is exposed. The Board has assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. In addition, corporate risk is managed by ensuring that appropriate insurance cover is in place, adhering to rigorous financial controls, implementation of an annual budgetary process and the operation of a staff appraisal scheme.

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

Plans for future periods

The current CILNI strategy will continue to guide the direction for the organisation in achieving its charitable objectives. The organisation's mainstream services, namely to deliver a regional independent advice and information service for independent living; the payroll service for employers of personal assistants; the independent living accounts service; and the campaigning activity will be maintained.

The charity will work on a number of strategic goals to advocate more strongly for independent living values, principles and practices across Northern Ireland. It will seek to provide a leadership role as the voice of independent living by challenging and inspiring the people who benefit from and make use of the charity's services. This strategy is the core of the charity's mission to promote independent living and empower disabled people.

The charity will explore new ways of generating income through the establishment of a fully owned community interest company (C.I.C.). The trustees see this venture as an opportunity to build on its success in managing and delivering direct services to the public by transferring its knowledge and skills to a commercial trading environment.

CILNI will accelerate its digital strategy through website developments, App development, enhanced social media communication and adopt new technologies to support more on-line activity.

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

Structure, governance and management

CILNI is a company limited by guarantee and a registered charity. It was set up by a Memorandum of Association on 16 February 2006. The principal object of the company is supporting disabled people in their independent living choices.

The directors who served during the year and up to the date of signature of the financial statements were:

Angela Hendra	
Michael Hendra	(Resigned 22 September 2024)
Michael Holden	
Ronan Murray	
Amanda Paul	
Alison Lockhart	
Patricia Millar	
Catriona Graham	
Brian Alyward	(Appointed 15 November 2023)

The management of the company is the responsibility of the Board who are elected and co-opted under the terms of the Memorandum and Articles of Association. It is governed by up to 13 Board Members elected by its membership through an election process. One third of the Board members retire each year on a rotational basis. Retiring members are eligible for nomination and election. The board meets bi-monthly in alternate months. CILNI is a member of a number of network and professional organisations e.g. NICVA, Disability Action, CO3 and CIPP as well as working in partnership with other key organisations e.g. DoH and HSCTs.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 10 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The organisation's management team supports the Chief Executive in the day to day decision making. Decisions on strategy and policy are taken by the Board. The Board has put the necessary policies and procedures in place to ensure the proper and efficient day-to-day operation of the organisation.

The CILNI recruitment pack for Board members outlines an induction process for newly appointed members. This includes one of the existing members acting as a mentor to the new member to help them develop their knowledge and understanding of the work. In addition, the Board regularly reviews its governance support needs in consultation with its legal advisor and support organisations.

No preference dividends were paid. the directors do not recommend payment of a final dividend.

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

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

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

Auditor

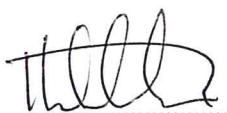
In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on 20/11/24 and signed on their behalf by:



Michael Holden

Trustee

Dated: 20/11/24

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Opinion

We have audited the financial statements of Centre for Independent Living N.I. (the 'Charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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 our audit:

- the information given in the Trustees' Report, which includes the Trustees' Report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees' Report within the Trustees' Report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

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 Strategic Report and the Directors' Report.

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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.

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 to 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.

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

.....

Harbinson Mulholland is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	8,015	-	8,015	50	-	50
Charitable activities	4	1,110,705	-	1,110,705	1,048,376	-	1,048,376
Investments	5	3,408	-	3,408	1,544	-	1,544
Total income		1,122,128	-	1,122,128	1,049,970	-	1,049,970
Expenditure on:							
Charitable activities	6	1,022,460	11,325	1,033,785	1,042,068	-	1,042,068
Total expenditure		1,022,460	11,325	1,033,785	1,042,068	-	1,042,068
Net gains/(losses) on investments	10	33,844	-	33,844	(14,616)	-	(14,616)
Net income/(expenditure) and movement in funds		133,512	(11,325)	122,187	(6,714)	-	(6,714)
Reconciliation of funds:							
Fund balances at 1 April 2023		769,421	11,325	780,746	776,135	11,325	787,460
Fund balances at 31 March 2024		902,933	-	902,933	769,421	11,325	780,746

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

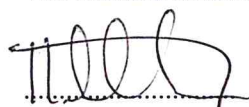
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

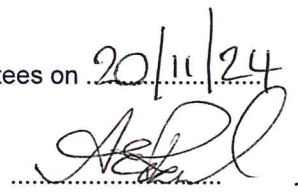
		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		18,983		21,376
Investments	11		490,561		453,714
			<u>509,544</u>		<u>475,090</u>
Current assets					
Debtors	13	134,115		112,754	
Cash at bank and in hand		463,601		396,707	
		<u>597,716</u>		<u>509,461</u>	
Creditors: amounts falling due within one year	14	(204,327)		(203,805)	
Net current assets			<u>393,389</u>		<u>305,656</u>
Total assets less current liabilities			<u>902,933</u>		<u>780,746</u>
Income funds					
Restricted funds	17		-		11,325
Unrestricted funds - general			902,933		769,421
			<u>902,933</u>		<u>780,746</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 20/11/24


Michael Holden
Trustee


Amanda Paul
Trustee

Company Registration No. NI058552

The notes on pages 14 to 22 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	20		70,719		68,313
Investing activities					
Purchase of tangible fixed assets		(7,233)		(5,203)	
Investment income received		3,408		1,544	
Net cash used in investing activities			(3,825)		(3,659)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			66,894		64,654
Cash and cash equivalents at beginning of year			396,707		332,053
Cash and cash equivalents at end of year			<u>463,601</u>		<u>396,707</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Centre for Independent Living N.I. is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the company's charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	20% straight line
------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the probable outflow of resources, and a reliable estimate can be made of the amount of the obligation.

3 Donations and legacies

	Unrestricted funds 2024 £	Total 2023 £
Donations and gifts	8,015	50

4 Charitable activities

	2024 £	2023 £
Support service contract payments	367,400	362,400
Payroll service	743,305	685,976
	<u>1,110,705</u>	<u>1,048,376</u>

5 Investments

	Unrestricted funds 2024 £	Total 2023 £
Interest received	3,408	1,544

CENTRE FOR INDEPENDENT LIVING N.I.**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****6 Charitable activities**

	2024 £	2023 £
Staff costs	858,046	845,497
Depreciation and impairment	9,625	13,429
Establishment costs	78,334	64,685
Administration costs	77,333	105,899
Payroll service costs	3,593	6,514
Finance costs	6,854	6,044
	<u>1,033,785</u>	<u>1,042,068</u>
	<u>1,033,785</u>	<u>1,042,068</u>
Analysis by fund		
Unrestricted funds - general	1,022,460	1,042,068
Restricted funds	11,325	-
	<u>1,033,785</u>	<u>1,042,068</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>40</u>	<u>41</u>
Employment costs		
	2024 £	2023 £
Wages and salaries	778,607	765,515
Social security costs	63,340	63,672
Other pension costs	16,099	16,310
	<u>858,046</u>	<u>845,497</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

(Continued)

The remuneration of key management personnel in the year was £181,125 (2023: £172,976). The key management personnel of the Charity comprises of 4 members of staff (2022: 4): the CEO, Deputy CEO, Payroll Service Manager and the Independent Service Manager.

There were no employees with annual remuneration of £60,000 or more.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Net gains/(losses) on investments

	Unrestricted funds 2024 £	Total 2023 £
Gain/(loss) on sale of investments	33,844	(14,616)

11 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 April 2023	368,124	85,590	453,714
Additions	165,516	-	165,516
Valuation changes	15,511	3,003	18,514
Net movement in cash	10,204	-	10,204
Disposals	(157,387)	-	(157,387)
At 31 March 2024	401,968	88,593	490,561
Carrying amount			
At 31 March 2024	401,968	88,593	490,561
At 31 March 2023	368,124	85,590	453,714

CENTRE FOR INDEPENDENT LIVING N.I.**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****12 Tangible fixed assets**

	Office Equipment £
Cost	
At 1 April 2023	323,759
Additions	7,233
	<u>330,993</u>
At 31 March 2024	<u>330,993</u>
Depreciation and impairment	
At 1 April 2023	302,385
Depreciation charged in the year	9,625
	<u>312,010</u>
At 31 March 2024	<u>312,010</u>
Carrying amount	
At 31 March 2024	<u>18,983</u>
At 31 March 2023	<u>21,376</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	129,616	107,628
Prepayments and accrued income	4,499	5,126
	<u>134,115</u>	<u>112,754</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	63,272	62,453
Trade creditors	7,264	22,360
Other creditors	130,791	115,992
Accruals and deferred income	3,000	3,000
	<u>204,327</u>	<u>203,805</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>16,099</u>	<u>16,310</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15 Retirement benefit schemes

(Continued)

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	769,421	1,122,128	(1,022,460)	33,844	902,933
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
General funds	776,135	1,049,970	(1,042,068)	(14,616)	769,421

17 Restricted funds

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

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
DPO Emergency Covid Fund	11,325	(11,325)	-
Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
DPO Emergency Covid Fund	11,325	-	11,325

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible assets	18,983	-	18,983
Investments	490,561	-	490,561
Current assets/(liabilities)	393,389	-	393,389
	<u>902,933</u>	<u>-</u>	<u>902,933</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	122,187	(6,714)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,408)	(1,544)
(Gain)/loss on disposal of investments	(33,844)	14,616
Depreciation and impairment of tangible fixed assets	9,625	13,429
Movements in working capital:		
(Increase)/decrease in debtors	(21,361)	17,121
Increase in creditors	522	32,464
Cash generated from operations	<u>73,721</u>	<u>69,372</u>

Centre for Independent Living N.I.

Northern Ireland - Charity number 100690

Annual report

Trustees' Report

For the Year Ended 31 March 2024

Achievements and performance

The charity's strategy "Promoting Independence for Disabled People" continues to guide the direction of the charity underpinned by the organisation's mission and values. This strategy is a pathway for CILNI's further development as it uses innovative approaches to support individuals and families living with disability to live the life that they choose.

The charity's 22nd Annual General Meeting took place in November 2023. The AGM is the opportunity for the members of the charity to appoint directors and receive the official reports. This year the members approved the establishment of a new fully owned company CILNI Enterprises C.I.C. as a means to expand the charity's already successful operational model.

The charity's significant flagship engagement event took place in October after a gap of several years. The Independent Living NI 2023 event brought together service users, service providers, policy makers and social care workers. Using the Stormont hotel, the event was well attended and provided a good engagement, networking and learning opportunity. The event resulted in a growth in CILNI membership, stronger partnerships with other organisations, good conversations with politicians and policy makers, opportunities to share best practice and a call for future action from NI grassroots disability activists.

CILNI completed the second year of delivering a regional advice service under contract to the Department of Health. The contract has been extended for a fourth year until March 2027 and the charity is commissioned to provide a regional advice, information and advocacy service to support people to manage their own care, using Direct Payments as part of the Self-Directed Support regime. The collaborative work arrangement with officials from the Department and the five Health and Social Care Trusts adds value to the service and overall policy framework. The advice team who are responsible for delivering the service have ensured that response times have improved and waiting times for appointments have reduced. At the end of the year, the management structure for the service

changed to allow for some internal job transfers. The service has continued to perform well in the majority of areas under the new leadership. The Advice Service responded to over 7,000 enquires from a total of 2,917 carers and service users. The Advice Service has undertaken a larger proportion of independent advocacy cases than required under the service contract. 24 information and training sessions were delivered to voluntary groups and social workers during the year. Online delivery has made it much easier for service users to join the sessions and access the information being shared, but unfortunately limits opportunities for informal networking and sharing of experiences/ideas. A new publication entitled “Purchasing support from a self-employed personal assistant” was completed and distributed. A business case to scope out and develop this workforce across Northern Ireland was prepared and supported by the Department of Health. The initial phase of this scoping project commenced during the year.

The payroll service has now completed 7½ years under CILNI’s management and it continues to offer a bespoke, specialized solution for employers of personal assistants when considering how to accurately pay their personal assistants and meet their statutory obligations. The management team worked throughout the period with their staff to maintain a high level of service through the investment in additional training and learning opportunities. This has resulted in a high level of satisfaction from clients that their compliance requirements are met and concerns addressed. As the number of employers administered by the payroll service continues to grow, the team responded to a larger number of enquiries than previous years. The use of the Connect digital system, introduced last year, has grown steadily and team are seeing more service users transferring from its paper-based service to its digital service. The new digital form for onboarding new clients was fully integrated into the payroll service as part of the payroll set-up process. This digital development has brought benefits for service users, their employees as well as to the operation of the payroll bureau. The payroll team was pleased to have been shortlisted as a Social Enterprise Awards NI 2023 finalist in two different categories, namely (1) outstanding social enterprise team and (2) outstanding young person in a social enterprise.

The Independent Living Accounts service which is available to assist service users in setting their personal budgets had another busy year. The service continues to offer support in a number of areas including initial budget setting as well as

reviewing budgets against a change in personal circumstances or funding arrangements. The annual announcement of the percentage uplift in the SDS hourly regional rate by the Department of Health was made earlier this year. To resource the growing workload generated by the early announcement, the team was augmented by other internal staff for a number of months.

The use of digital techniques to engage with people and bring efficiencies to the organisation was further embedded within the overall operations. A number of internal projects including the development of two new online resources was launched during the year. The first digital resource allows payroll service users to input their Direct Payment financial data onto the charity's website so that a personalised budget can be provided based on the information. The second digital resource allows for a convenient and efficient method of on-boarding new clients to the payroll service. These resources have brought admin and operational improvements to the service. They were both launched towards the end of the financial year. The staff team continue to embrace hybrid working arrangements and offer a range of in-person and online facilities to service users.

CILNI's policy activities continued throughout the year. CILNI was represented on the Independent Living Fund (ILF) NI Stakeholder Group and continues to work collaboratively for the re-opening of the ILF for grant applications from disabled people in Northern Ireland in line with the new policy in Scotland. CILNI attended meetings of both the All Party Group on Physical Disability and the All Party Group on Learning Disability as a means of receiving briefings from senior officials and influencing politicians. CILNI members participated in the Disability Forum set up by the UNCRPD Independent Mechanism in Northern Ireland. The role of the Forum is to provide a dedicated space to ensure disabled people are at the core of IMNI's work in promoting, protecting and monitoring the implementation of the UNCRPD in Northern Ireland. CILNI took an active part in a number of IMPACT "IMProving Adult Social Care Together" programmes throughout the year. Staff participated in a number of co-design groups and availed of learning opportunities. The charity was successful in being awarded a Demonstrator site to scope transitioning in social care across the five HSC Trusts during the next financial year. CILNI board members and staff were part of a delegation in meetings with the PSNI Chief Constable and members of his senior leadership team. CILNI management continued to maintain and build good relations across

the public and private sector. Effective working relations was maintained with the five HSC Trusts, RQIA, PCC, NISCC, local charities and a number of private companies.

The 2023 user survey provided a welcome review of the experience of all respondents who have come into contact with CILNI's services. With a sample size of 100 respondents, the survey evidenced a high level of satisfaction that echoes the findings of the previous surveys and is testament to the need and value of the work done by the organisation. It was particularly pleasing to note that 79% felt confident in recommending CILNI's services to others. All the feedback provided helps the organisation to continue to develop and improve the way it supports individuals in their independence.

Plans for future periods

The current CILNI strategy will continue to guide the direction for the organisation in achieving its charitable objectives. The organisation's mainstream services, namely to deliver a regional independent advice and information service for independent living; the payroll service for employers of personal assistants; the independent living accounts service; and the campaigning activity will be maintained.

The charity will work on a number of strategic goals to advocate stronger for independent living values, principles and practices across Northern Ireland. It will seek to provide a leadership role as the voice of independent living by challenging and inspiring the people who benefit from and make use of the charity's services. This strategy is the core of the charity's mission to promote independent living and empower disabled people.

The charity will explore new ways of generating income through the establishment of a fully owned community interest company (C.I.C.). The trustees see this venture as an opportunity to build on its success in managing and delivering direct services to the public by transferring its knowledge and skills to a commercial trading environment.

CILNI will accelerate its digital strategy through website developments, App development, enhanced social media communication and adopt new technologies to support more on-line activity.

Centre for Independent Living N.I.

Northern Ireland - Charity number 100690

Annual return

CENTRE FOR INDEPENDENT LIVING NI

Variance report 31 March 2024

	1	2	3	4	5
	Year to date			Full Year	
	Budget	Actual	Variance	Budget	Forecast
Income					
Restricted Service Agreements	362,400	367,400	5,000	362,400	382,400
Payroll Service	742,320	742,661	341	742,320	742,320
Employment Support	3,024	594	-2,430	3,024	1,700
Sponsorship	20,000	8,010	-11,990	20,000	9,000
Interest Received	400	405	5	400	400
Other Income	0	0	0	0	0
Total Income	1,128,144	1,119,070	-9,074	1,128,144	1,135,820
Expenditure					
Salaries and pensions	941,268	862,485	-78,783	941,268	931,824
Rent	56,998	58,485	1,487	56,998	56,998
Heat, Light & Water	11,016	8,886	-2,130	11,016	11,016
Staff Travel	3,300	2,224	-1,076	3,300	3,300
Printing	2,280	3,654	1,374	2,280	2,280
Promotion / advertising	600		-600	600	600
Professional Fees	2,750	2,535	-215	2,750	2,750
Equipment Hire and Rental	2,820	3,672	852	2,820	2,820
Maintenance & Repairs	720	105	-615	720	720
Bank Charges & Interest	5,780	6,854	1,074	5,780	5,780
Bad Debts	0	5,678	5,678	0	
Staff Welfare	11,460	8,068	-3,392	11,460	11,460
General Expenses	2,496	5,282	2,786	2,496	2,496
Board Travel Costs	240		-240	240	240
Postage	10,596	11,657	1,061	10,596	10,596
Telecomms	6,480	6,055	-425	6,480	6,480
Stationery	3,000	2,491	-509	3,000	3,000
Website Costs	150	129	-21	150	150
Cleaning	1,380	942	-438	1,380	1,380
Small office Equip purchases	1,056	377	-679	1,056	1,056
Training (Staff & Delivery)	3,660	3,660	0	3,660	3,660
Hospitality	3,600	3,975	375	3,600	3,600
Insurance	5,160	4,876	-284	5,160	5,160
Donations & Subscriptions	1,000	411	-589	1,000	1,000
Software licences & IT Support	37,152	21,053	-16,099	37,152	37,152
Core Recruitment Costs	700	1,599	899	700	700
Volunteer Expenses	192		-192	192	192
Event costs	5,000	5,966	966	5,000	5,000
Total Expenditure	1,120,854	1,031,118	-89,736	1,120,854	1,111,410
Surplus/deficit	7,290	87,952	80,662	7,290	24,410

Accounts

Charity registration number NIC 100690

Company registration number NI058552 (Northern Ireland)

CENTRE FOR INDEPENDENT LIVING N.I.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CENTRE FOR INDEPENDENT LIVING N.I.

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Angela Hendra Michael Hendra Michael Holden Ronan Murray Amanda Paul Alison Lockhart Patricia Millar Catriona Graham
Secretary	Bryan Myles
Charity number	NIC 100690
Company number	NI058552
Registered office	Linden House Beechill Business Park 96 Beechill Road Belfast BT8 7QN
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS
Bankers	Ulster Bank Limited 27 Main Street Crumlin Co Antrim BT29 4UR

CENTRE FOR INDEPENDENT LIVING N.I.

CONTENTS

	Page
Trustees' report	1 - 6
Statement of Trustees' responsibilities	7
Independent auditor's report	8 - 11
Statement of financial activities	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15 - 23

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who are referred to as the Board) present their annual report together with the audited financial statements for the year 1 April 2022 to 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

CILNI is an organisation of disabled people, supporting disabled people in their independent living choices. It believes all disabled people should be in full control of their lives wherever they choose to live and CILNI exists to facilitate this.

Our Vision

To create a world where disability is not a disadvantage.

Our Mission

To empower disabled people to live independently in an inclusive society through delivering quality service and campaigning for change.

Strategic Aims

1. *Connect disabled people – We will connect disabled people to each other and with other people*
2. *Promote the voice of disabled people – We will promote CILNI through listening and providing opportunities for the voices of disabled people to be heard*
3. *Inform government policy – We will use personal experience to help inform and influence government policy*
4. *Provide effective services – We will ensure services are appropriate and of high quality*
5. *Build and strengthen membership – We will expand CILNI membership through recruiting new members and retaining existing members*

Main activities undertaken to further the charity's purposes for the public benefit

The principle charitable objective of the organisation is for the advancement of education and to promote the protection and preservation of health and well-being of disabled people in Northern Ireland and in particular to establish a Centre for the promotion of the principles of the Independent Living Movement.

In order to fulfil this objective CILNI provides a range of essential services to disabled people throughout Northern Ireland, in order to enable them to achieve choice, control and independence through Direct Payments and related funding systems.

The organisation's key objective, core service aims and work underpinning them demonstrates the public benefit as required by the Charities Act NI 2008.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The charity's strategy "Promoting Independence for Disabled People" continues to guide the direction of the charity underpinned by the organisation's mission and values. This strategy is a pathway for CILNI's further development as it uses innovative approaches to support individuals and families living with disability to live the life that they choose.

The enhanced use of digital techniques to engage with people was further embedded within the operations. A number of internal projects including the upgrading of the telephone system and a significant data transfer project to the cloud was completed during the year. The staff team embraced hybrid working arrangements and offered a range of in-person and online services to service users. Flexible working patterns were introduced to maintain high standards of staff welfare, health & safety and to support staff in their work life balance. Most of the systems used by the team are now cloud-based and those that are not cloud-based will be transferred to an accessible, digital facility in the future.

CILNI was successful in securing a new Department of Health contract for three years from April 2022 to provide a regional advice, information and advocacy service to support people to manage their own care, using Direct Payments as part of the Self-Directed Support scheme. The collaborative work arrangement with officials from the Department and the five Health and Social Care Trusts adds value to the service and overall policy framework. The advice team transitioned smoothly into the new service model, with all staff getting placed in their chosen specialisms. Due to the removal of old duties, response times have improved and waiting times for appointments have reduced. The team worked collaboratively to ensure the correct IT systems were in place to generate reliable data for generating management reports. The Advice Service responded to 31% more enquiries than that required under the service contract, a total of 3,819 carers and service users, 1,419 more than the 2,400 annual target. The Advice Service has undertaken more than 5 times the number of independent advocacy cases as required under the service contract. Face-to-face home visits and office visits has grown steadily. Online face-to-face meetings were offered to those service users who needed more detailed discussions with staff. Almost 30 information and training sessions were delivered to voluntary groups and social workers during the year. Online delivery has made it much easier for service users to join the sessions and access the information being shared, but unfortunately limits opportunities for informal networking and sharing of experiences/ideas.

The payroll service has now completed 6½ years under CILNI's management and it continues to offer a bespoke and practical solution for employers of personal assistants when considering how to accurately pay their personal assistants and meet their statutory obligations. The management team worked throughout the period with their staff to maintain a high level of service through the investment in additional training and learning opportunities. This has resulted in a high level of satisfaction from clients that their compliance requirements are met and concerns addressed. As the number of employers administered by the payroll service continues to grow, the team responded to a larger number of enquiries than previous years. After the successful testing of Connect, the cloud-based employer self-service system, the digital system is now being phased in by offering it to new payroll service clients as part of the payroll set up process. This digital development has brought significant benefits to the service users, their employees as well as to the operation of the payroll bureau. A revised Payroll Service Agreement with new terms and conditions was introduced during the year. This was the first significant revision since 2016. A number of new communication channels were developed as a way of improving information about core services to service users including the production of several "explainer" videos.

The new Independent Living Accounts service introduced last year to assist service users in their budget setting was extremely busy during the year. CILNI was pleased to host the Health Minister, Robin Swan, for the announcement of the 12% uplift in the SDS hourly regional rate from £13.18 to £14.75 late in the year. This significant increase resulted in a surge in the number of enquiries for budget reviews from service users. In 2021, there were around 400 enquiries. In 2022, this increased to almost 1,000 enquiries. To resource the growing workload generated by such announcements in the area, the team was augmented by other staff for a number of months.

The charity's 21st Annual General Meeting took place in October 2022. The AGM is the opportunity for the members of the charity to appoint directors and receive the official reports. On this occasion the event was used as a networking opportunity and was useful for delivering a number of outcomes including raising awareness of the range of policies to support disabled people through contributions from the Department of Health, ILF Scotland and Equality Commission NI.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The charity organised an artwork commission for disabled artists using some legacy funds. A number of artists submitted work for a small visual art collection on the theme of independent living.

CILNI's policy activities continued throughout the year. CILNI was represented on the Independent Living Fund (ILF) NI Stakeholder Group and continues to work collaboratively for the re-opening of the ILF in Northern Ireland.

CILNI attended meetings of both the All Party Group on Physical Disability and the All Party Group on Learning Disability as a means of receiving briefings from senior officials and influencing politicians.

CILNI members were appointed to a new Disability Forum set up by the UNCRPD Independent Mechanism in Northern Ireland. The role of the Forum is to provide a dedicated space to ensure disabled people are at the core of IMNI's work in promoting, protecting and monitoring the implementation of the UNCRPD in Northern Ireland.

CILNI took an active part in a number of IMPACT "IMProving Adult Social Care Together" projects throughout the year. One hosted by ARC NI in relation to exploring approaches that offer a 'middle way' between commissioned services and direct payments for people with mental health problems or learning disabilities. One hosted by NISCC to explore ways to improve recruitment and retention with a particular emphasis on "values based" recruitment. The aim is to learn from practices across the UK and produce a local action plan.

CILNI board members and staff contributed to the Harkin International Disability Employment Summit at the ICC Belfast. A number of staff visited the Naidex event in Birmingham.

The 2022 user survey provided a welcome review of the experience of all respondents who have come into contact with CILNI's services. With a sample size of 176 respondents, the survey evidenced a high level of satisfaction that echoes the findings of the three previous surveys and is testament to the need and value of the work done by the organisation. It was particularly pleasing to note that 82% felt confident in recommending CILNI's services to others. All the feedback provided helps the organisation to continue to develop and improve the way it supports individuals in their independence.

Financial review

In the financial year ended 31 March 2023 the organisation's income exceeded its expenditure by £7,902.

Reserves policy

The Board continues to follow a strategic financial policy of maintaining a level of reserves sufficient to cover six months' running costs. This policy is consistent with the ethos of the organisation and the strategic theme of financial sustainability. The policy also recognises the need to hold cash reserves in order to protect the organisation from the volatility of tendering for service contracts. At present, sufficient liquid reserves are held in the form of cash and readily realisable investments to meet the target and the Board will continue to set annual financial goals as part of its budgeting cycle.

These investments are managed on CILNI's behalf by Evelyn Partners. They are held in an investment portfolio, based on a prudent, low risk medium-term investment strategy. Although some investments may go down in the short term, the Board remains confident that this remains a safe investment strategy in the present difficult economic climate, offering the best prospect of a good return in the medium term.

Risk management

The Board conducts an ongoing review of the organisation's operational risk in line with its robust risk management policy. It has an active risk register which is reviewed regularly by the Board. This has been established in order to mitigate the major risks to which the organisation is exposed. The Board has assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. In addition, corporate risk is managed by ensuring that appropriate insurance cover is in place, adhering to rigorous financial controls, implementation of an annual budgetary process and the operation of a staff appraisal scheme.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

The current CILNI strategy will continue to guide the direction for the organisation in achieving its charitable objectives. The organisation's mainstream services, namely to deliver a regional independent advice and information service for independent living; the payroll service for employers of carers; the independent living accounts service; and the campaigning activity will be maintained.

The charity will explore a new way of generating income through the establishment of a fully owned community interest company (C.I.C.). The trustees see this venture as an opportunity to build on its success in managing and delivering direct services to the public by transferring its knowledge and skills to a commercial trading environment. A recommendation to establish a trading arm will be made at the Annual General Meeting.

CILNI will accelerate its digital strategy through website developments, App development, enhanced social media communication and adopting new technologies to support more on-line activity and explore opportunities for reducing paper-based processes.

The internal systems review of the payroll service will bring a greater degree of clarity and efficiency to the service. The further roll-out of the Connect employer self-service on-line portal to every new client will enable the payroll service to become more user-friendly and efficient.

During the next period, the charity will work on a number of strategic goals to advocate stronger for independent living values, principles and practices across Northern Ireland society. CILNI will seek to provide a leadership role as the voice of independent living by challenging and inspiring the people who benefit from and make use of the charity's services.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

CILNI is a company limited by guarantee and a registered charity. It was set up by a Memorandum of Association on 16 February 2006. The principal object of the company is supporting disabled people in their independent living choices.

The directors who served during the year and up to the date of signature of the financial statements were:

Angela Hendra
Michael Hendra
Michael Holden
Ronan Murray
Amanda Paul
Alison Lockhart
Patricia Millar
Catriona Graham

The management of the company is the responsibility of the Board who are elected and co-opted under the terms of the Memorandum and Articles of Association. It is governed by up to 13 Board Members elected by its membership through an election process. One third of the Board members retire each year on a rotational basis. Retiring members are eligible for nomination and election. The board meets bi-monthly in alternate months. CILNI is a member of a number of network and professional organisations e.g. NICVA, Disability Action, CO3 and CIPP as well as public sector bodies e.g. HSCB and HSCTs.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 10 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The organisation's management team supports the Chief Executive in the day to day decision making. Decisions on strategy and policy are taken by the Board. The Board has put the necessary policies and procedures in place to ensure the proper and efficient day-to-day operation of the organisation.

The CILNI recruitment pack for Board members outlines an induction process for newly appointed members. This includes one of the existing members acting as a mentor to the new member to help them develop their knowledge and understanding of the work. In addition, the Board regularly reviews its governance support needs in consultation with its legal advisor and support organisations.

No preference dividends were paid. the directors do not recommend payment of a final dividend.

Auditor

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

CENTRE FOR INDEPENDENT LIVING N.I.

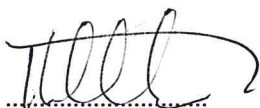
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on 15/11/23 and signed on their behalf by:



.....
Michael Holden

Trustee

Dated: 11/1/24

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

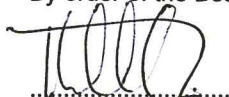
The Trustees (who are also directors of CILNI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

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

By order of the Board of Trustees



Michael Holden
Trustee

Date: 11/1/24

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Opinion

We have audited the financial statements of Centre for Independent Living N.I. (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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 our audit:

- the information given in the Trustees' Report, which includes the Trustees' Report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees' Report within the Trustees' Report have been prepared in accordance with applicable legal requirements.

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

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 Strategic Report and the Directors' Report.

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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.

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

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

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 to 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.

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

.....

Harbinson Mulholland is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	50	-	50	10,000	6,112	16,112
Charitable activities	4	1,048,376	-	1,048,376	1,065,841	-	1,065,841
Investments	5	1,544	-	1,544	358	-	358
Total income		1,049,970	-	1,049,970	1,076,199	6,112	1,082,311
<u>Expenditure on:</u>							
Charitable activities	6	1,042,068	-	1,042,068	1,080,976	-	1,080,976
Net gains/(losses) on investments	12	(14,616)	-	(14,616)	35,741	-	35,741
Net (expenditure)/income for the year/ Net movement in funds		(6,714)	-	(6,714)	30,964	6,112	37,076
Fund balances at 1 April 2022		776,135	11,325	787,460	745,171	5,213	750,384
Fund balances at 31 March 2023		769,421	11,325	780,746	776,135	11,325	787,460

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF FINANCIAL POSITION

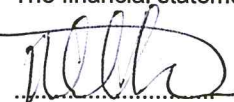
AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		21,376		29,601
Investments	14		453,714		466,917
			<u>475,090</u>		<u>496,518</u>
Current assets					
Debtors	15	112,754		130,230	
Cash at bank and in hand		396,707		332,053	
		<u>509,461</u>		<u>462,283</u>	
Creditors: amounts falling due within one year	16	(203,805)		(171,341)	
Net current assets			305,656		290,942
Total assets less current liabilities			<u>780,746</u>		<u>787,460</u>
Income funds					
Restricted funds	17		11,325		11,325
Unrestricted funds - general			769,421		776,135
			<u>780,746</u>		<u>787,460</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 15/11/23.



Michael Holden
Trustee



Amanda Paul
Trustee

Company Registration No. NI058552

The notes on pages 15 to 23 form part of these financial statements.

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		68,313		(19,953)
Investing activities					
Purchase of tangible fixed assets		(5,203)		(20,637)	
Investment income received		1,544		358	
Net cash used in investing activities			(3,659)		(20,279)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			64,654		(40,232)
Cash and cash equivalents at beginning of year			332,053		372,285
Cash and cash equivalents at end of year			396,707		332,053

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Centre for Independent Living N.I. is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the company's charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	20% straight line
------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the probable outflow of resources, and a reliable estimate can be made of the amount of the obligation.

3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	50	-	50	16,112
For the year ended 31 March 2022	10,000	6,112		16,112

4 Charitable activities

	2023 £	2022 £
Support service contract payments	362,400	365,867
Payroll service	685,976	691,951
DEL access to work	-	8,023
	1,048,376	1,065,841

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds 2023 £	Total 2022 £
Interest received	1,544	358

6 Charitable activities

	2023 £	2022 £
Staff costs	845,497	791,517
Depreciation and impairment	13,429	16,064
Establishment costs	64,685	68,493
Administration costs	105,899	104,707
Payroll service costs	6,514	94,530
Finance costs	6,044	5,665
	1,042,068	1,080,976
	1,042,068	1,080,976

7 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	13,429	16,064

8 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2023 £	2022 £
Audit of the Charity's annual accounts	2,500	2,500

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	41	41
Employment costs	2023	2022
	£	£
Wages and salaries	765,515	724,501
Social security costs	63,672	52,142
Other pension costs	16,310	14,874
	845,497	791,517

The remuneration of key management personnel in the year was £172,946 (2022: £143,780). The key management personnel of the Charity comprises of 4 members of staff (2022: 4): the CEO, Deputy CEO, Payroll Service Manager and the Independent Service Manager.

There were no employees with annual remuneration of £60,000 or more.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Total 2022 £
Gain/(loss) on sale of investments	(14,616)	35,741

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2022	318,557
Additions	5,203
	<u>323,761</u>
At 31 March 2023	
Depreciation and impairment	
At 1 April 2022	288,956
Depreciation charged in the year	13,429
	<u>302,385</u>
At 31 March 2023	
Carrying amount	
At 31 March 2023	<u>21,376</u>
At 31 March 2022	<u>29,601</u>

14 Fixed asset investments

	Listed investments	Unlisted investments	Total
	£	£	£
Cost or valuation			
At 1 April 2022	382,740	84,177	466,917
Additions	22,674	-	22,674
Valuation changes	(21,007)	1,413	(19,594)
Net movement in cash	(5,795)	-	(5,795)
Disposals	(10,488)	-	(10,488)
	<u>368,124</u>	<u>85,590</u>	<u>453,714</u>
At 31 March 2023			
Carrying amount			
At 31 March 2023	<u>368,124</u>	<u>85,590</u>	<u>453,714</u>
At 31 March 2022	<u>382,740</u>	<u>84,177</u>	<u>466,917</u>

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	107,628	125,090
Prepayments and accrued income	5,126	5,140
	<u>112,754</u>	<u>130,230</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	62,453	54,696
Trade creditors	22,360	6,810
Other creditors	115,992	106,835
Accruals and deferred income	3,000	3,000
	<u>203,805</u>	<u>171,341</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended
	£	£	£
DPO Emergency Covid Fund	11,325	-	-
	<u>11,325</u>	<u>-</u>	<u>-</u>

18 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	21,376	-	21,376
Investments	453,714	-	453,714
Current assets/(liabilities)	294,331	11,325	305,656
	<u>769,421</u>	<u>11,325</u>	<u>780,746</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20	Cash generated from operations	2023	2022
		£	£
	(Deficit)/surplus for the year	(6,714)	37,076
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,544)	(358)
	Loss/(gain) on disposal of investments	14,616	(35,741)
	Depreciation and impairment of tangible fixed assets	13,429	16,064
	Movements in working capital:		
	Decrease/(increase) in debtors	17,476	(35,563)
	Increase/(decrease) in creditors	32,464	(1,431)
	Cash generated from/(absorbed by) operations	69,727	(19,953)

Centre for Independent Living N.I.

Northern Ireland - Charity number 100690

Annual report



ANNUAL REPORT

2022-23

TABLE OF CONTENTS

Our Vision, Mission and Values	03
Chair's Foreword	04
Chief Executive's Foreword.....	05
Strategic Plan	06
Achievements for 2022/23	07
Disabled people are connected to each other and with other people	
Achievements for 2022/23	08
CILNI is promoted through listening and providing opportunities for the voices of disabled people to be heard	
Achievements for 2022/23	09
Personal experience is used to help inform and influence government policy	
Achievements for 2022/23	10
Our services are appropriate and of a high quality	
Achievements for 2022/23	11
Our membership expanded through recruiting new members and retaining existing members	
Annual Accounts for 2022 - 2023	12
What Users say about our Services	13
Corporate Information	14
Thank you to supporters	15

OUR VISION, MISSION AND VALUES

OUR VISION

To live in a world where disability is not a disadvantage

OUR MISSION

To empower disabled people to live independently in an inclusive society through delivering quality services and campaigning for change

VALUES

- We put people first
- We prioritise independent living
- We lead with authority and responsibility
- We think big



CHAIR'S FOREWORD

Another challenging year has passed since the last annual report and I am delighted with how the board responded to the issues we grappled with; for which I extend my thanks and share my admiration of their dedication. In particular, I would like to mention Mike Hendra, who very kindly stood in as interim treasurer, whilst we searched for a replacement. Replacing a treasurer is never an easy task, and was delighted when Amanda Paul volunteered to take on this enormous responsibility. As a board we have continued to work towards our strategic plan, delivering on the goal that were set out and in this report, you will be able to see how we are fulfilling that commitment.



To that end, working with the senior management team to ensure a smooth operational outcome for the entire staffing team has been working well. We were able to provide finances to cover new projects in policy, advocacy and training across the Independent Living sector and huge thanks should go to Deena, Carla and the entire Independent Living Advisor Team for the exceptional standard of work. Similarly, the Payroll Department rollout of our new Connect service gathered momentum and those using the service are already seeing the fruits of an efficient and streamlined way to manage employee payrolls. Another example of the Centre placing our service users at the heart of everything we are trying to achieve to make independent living as easy as it ought to be. Of course, all of these things do not happen without the support of the folks who look after the administration, working away in the background to ensure that the technical, financial and other ancillary processes run smoothly.

As we continue into the coming year, without the prospect of a sitting executive in sight, the focus on sustaining our future activities has never been so important. All of the board are united in developing strategies to ensure that CILNI has the resilience to meet and work through the issues that we may be faced with and I cannot end without further acknowledgement of the time and dedication given freely by each and every one of them.

Best wishes,
Michael Holden MBE BSc MCMI

CHIEF EXECUTIVE'S FOREWORD

I am delighted to report on key achievements for the year 2022/23. The year marked the fourth year of our Strategic Plan 2019-2024 with an aspiration to ensure that the message of independent living is clear and that the voice of disabled people is heard.

I would like to thank the board of directors for their support over the last twelve months. We continued to have regular meetings in various locations, both in-person and via a video connection. Our senior management team had another busy twelve months. The enhanced use of digital techniques to engage with people was further embedded within the operations. A number of internal projects including the upgrading of the telephone system and a significant data transfer project to the cloud was completed during the year. The staff team embraced hybrid working arrangements and offered a range of in-person and online services to service users.



We were delighted to organise an artwork commission for disabled artists using some legacy funds. A number of artists submitted work for a small visual art collection on the theme of independent living. Some of this artwork is featured in this report. We were successful in securing a new Department of Health contract for three years from April 2022 to provide a regional advice, information and advocacy service to support people to manage their own care, using Direct Payments as part of the Self-Directed Support framework.

The Payroll Service management team led a successful testing of Connect, the cloud-based employer self-service system. The digital system is now being phased in by offering it to new payroll service clients as part of the payroll set up process. A revised Payroll Service Agreement with new terms and conditions was introduced during the year. This was the first significant revision since 2016. A number of new communication channels were developed as a way of improving information about core services to service users including the production of several “explainer” videos.

CILNI is a user-led disabled persons organisation and we believe engagement at policy level is essential to increase independence, choice and control for disabled people. During the year we were involved in 45 meetings, public consultations and events focusing on policy development. We have not stood still during the year despite local political and economic uncertainty. CILNI has continued its two-fold vital work. Firstly by supporting disabled people and carers in managing the direct payment element of their social care. Secondly standing alongside disabled people who continue to campaign for their rights. Our work in these and other areas will continue in the coming years

Bryan Myles, CEO

STRATEGIC PLAN

The focus of our five-year strategy (2019 -2024) is to make a real difference in disabled people's lives by breaking down the barriers they face and tackling the policies which prevent them from living independently.

Through this strategic framework, we are challenging ourselves to bring about significant and sustainable change for a greater number of disabled people, working and inspiring others to do the same.

Our strategy is underpinned by four values that inspire all aspects of our work:

1. We put people first
2. We prioritise independent living
3. We lead with authority and responsibility
4. We think big



ACHIEVEMENTS FOR 2022/23

Disabled people are connected to each other and with other people

CILNI facilitated a meeting with DoH Minister Swan in October 2022 to provide a platform for him to announce the new SDS regional rate for 2022/23 and to meet with a number of PA employers and their PAs. This meeting proved to be very useful as it enabled service users to share personal experiences with the Minister. The meeting was used to highlight a number of the current challenges experienced by service users caused by the administration and policies of the local Trusts.

During the year more meetings took place in person and relationships were strengthened. We maintained direct service user involvement through conventional phone calls and the use of digital technology including social media platforms. We interacted with service users directly through our website and by using video technology. The signposting nature of social media makes it a great channel to post quick updates and information to our followers. We use both Facebook and Twitter to engage with service users, providing advice and sharing informative articles relevant to our sector. In addition, we receive enquiries and feedback from Direct Payment employers in relation to their PA recruitment needs from a number of private Facebook Groups. Online training delivery has made it much easier for service users to join sessions and access the information being shared, but unfortunately limits opportunities for informal networking and sharing of experiences/ideas.

The 2022 user survey provided a welcome review of the experience of all respondents who have come into contact with CILNI's services. With a sample size of 176 respondents, the survey evidenced a high level of satisfaction that echoes the findings of the three previous surveys and is testament to the need and value of the work done by the organisation. It was particularly pleasing to note that 82% felt confident in recommending CILNI's services to others. All the feedback provided helps the organisation to continue to develop and improve the way it supports individuals in their independence.

How much did we do?

CILNI Newsletters were circulated four times a year **2,151**

Hits on the CILNI website **19,642**

Twitter followers **755**

Facebook friends **944**

How much did we do?

45

meetings in collaboration with other organisation to discuss disability issues

20

meetings led by disabled people to discuss independent living

86%

of service users were satisfied with the way we listened to them

86%

of service users found the advice service information very helpful

ACHIEVEMENTS FOR 2022/23

CILNI is promoted through listening and providing opportunities for the voices of disabled people to be heard



We met regularly with policy makers and senior staff across the Health and Social Care Trusts while policies were being developed. We brought the personal assistants and carers workforce to the attention of politicians. As small employers, it is extremely difficult for them to make their voice heard. We supported the campaign to increase the SDS hourly rate and were pleased to host Health Minister, Robin Swan for the announcement of the largest ever rate uplift.

CILNI members attended the second Northern Ireland Disabled Persons Parliament in the NI Assembly Chamber on the International Day of Disabled Persons in December 2022. The event was hosted by the Speaker, Alex Maskey MLA in Parliament Buildings, Stormont.

Disabled people helped to plan the event, set the agenda and used personal stories to highlight the importance of adopting the United Nations Convention on the Rights of People with Disabilities. We attended the Harkin International Disability Summit in the Belfast ICC. The Summit is internationally recognised as a platform that brings together leaders and activists across business, government, voluntary sector and academia to highlight and address disability employment issues.

We attended regular online meetings with politicians, many facilitated by voluntary groups. We were a representative at a number of All Party Working Groups, including Physical Disability and Learning Disability. These are political cross-party working groups set-up for discussion and to be informed on relevant topics.

ACHIEVEMENTS FOR 2022/23

Personal experience is used to help inform and influence government policy

CILNI worked collaboratively with Department of Health and HSC Trusts on issues impacting the direct payment policy for users and carers. We participated in a roundtable discussion with Peter May, DoH Permanent Secretary. We provided a response to the Department of Health's Reform of Adult Social Care consultation.

We participated in two IMPACT (Improving Adult Social Care Together) action research projects. The first was facilitated by Northern Ireland Social Care Council (NISCC) to explore ways to improve recruitment and retention with a particular emphasis on valued based recruitment. The second was facilitated by ARC NI to explore approaches that offer a 'middle way' between commissioned services and direct payments for people with mental health problems or learning disabilities.

We were represented on the Department of Community's Disability Strategy co-design group working alongside the civil servants and an expert group. In addition, we were consulted on the Department's emerging Housing Supply strategy.

We were represented on the Disability Forum set up by the UNCRPD Independent Mechanism in Northern Ireland. The role of the Forum is to provide a dedicated space to ensure disabled people are at the core of IMNI's work in promoting, protecting and monitoring the implementation of the UNCRPD in Northern Ireland.

CILNI continued to support the campaign to re-open the Independent Living Fund for new applicants in Northern Ireland and ongoing discussion with the ILF Scotland team on policies and shared activities.



How much did we do?

policy development activities 50

advocacy support requests 261

information and awareness raising events 5

How much did we do?

9,801

advice and
information
enquiries

3,819

service users and
carers supported

885

face to face office-
based advice
service enquiries

2,661

DP employers
using payroll
service

ACHIEVEMENTS FOR 2022/23

Our services are appropriate and of a high quality

CILNI was successful in securing a new Department of Health contract for three years from April 2022 to provide a regional advice, information and advocacy service to support people in managing their own care. The service supports people to manage their own personal assistance, using Direct Payments as part of the Self-Directed Support framework, how to be a good employer, recruitment support and broader advice on living independently. The Advice Service responded to 31% more enquiries than that required under the service contract. It undertook more than five times the number of independent advocacy enquiries as required under the service contract. Face-to-face home visits and office visits have grown steadily.

The payroll service continues to offer a bespoke and practical payroll solution for employers of personal assistants. As the number of employers administered by the payroll service continues to grow, the team responded to a larger number of enquiries than in previous years. After the successful testing of Connect, the cloud-based employer self-service system is now being phased in by offering it to new payroll service clients.

This digital development has brought significant benefits to the service users, their employees and the operation of the payroll bureau. A revised Payroll Service Agreement with new terms and conditions was introduced during the year. A number of new “explainer” videos were developed as a way of improving information about core services to service users.

The Independent Living Accounts facility supports the budget work undertaken by the advice service. The announcement of the large percentage increase in the SDS hourly rate resulted in a surge in the number of enquiries for budget reviews from service users. In 2021, there were around 400 enquiries. In 2022, this increased to almost 1,000 enquiries.





How much did we do?

New CILNI members during the year

4

Total number of full CILNI members

50

Total number of associate CILNI members"

48

Number of people attending CILNI's 21st AGM

29

ACHIEVEMENTS FOR 2022/23

Our membership expanded through recruiting new members and retaining existing members

Full membership is open to disabled people who support the ethos of the independent living movement. It enables disabled people to contribute their expertise and personal experience and have a say in the future direction of the work of the organisation. Associate membership is available to non-disabled people who support the principles of independent living.

We provided opportunities for a number of members to participate in different aspects of the charity including as board members. We benefit from the time they give to the organisation and from the utilisation of a diverse skill set. We were pleased that a number of our members are regular service users and are always available to provide invaluable feedback on the quality of the service.

CILNI held its 21st Annual General Meeting during the year as part of a conference on the theme of "Our future, our lives – what is happening?". The event enabled members to listen to a number of inspirational speakers and network with other disabled people in the surroundings of an historic estate.

We facilitated a Christmas drop-in in the Belfast office to provide a welcoming space for people to meet each other and share stories. This small-scale event enabled members to meet informally with board members and the management team. The focus for the entire CILNI staff team was to support our members and service users and to help maintain the organisation's service levels. We welcome the small increase in membership during the year and look forward to being able to engage more fully with all of our members in the coming year.

ANNUAL ACCOUNTS FOR 2022 – 2023

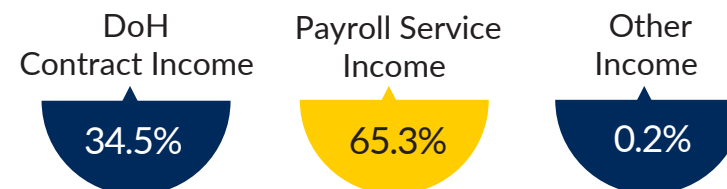


A full set of the charity's audited accounts for the period is available on the Charity Commission NI website. However, an overview of the organisation's financial position of the year 1st April 2022 – 31st March 2023 is provided below.

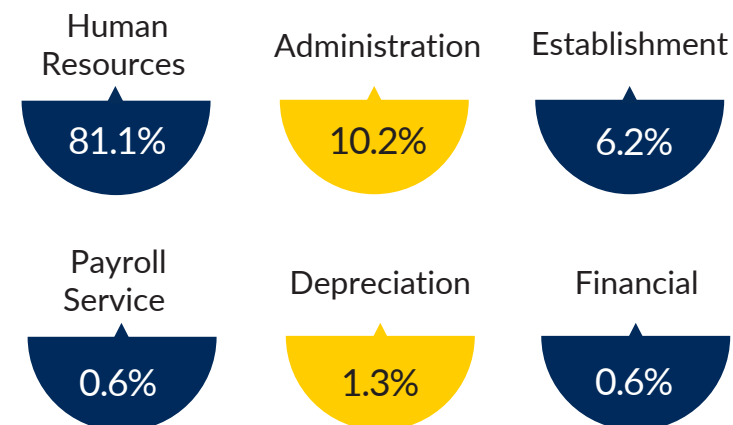
The charity's income exceeded its expenditure by £7,902 which is an improved financial position on the previous financial year. The income from the payroll service continued to grow as more employers of personal assistants are attracted to the one-stop shop facility offered by the charity. The contract with the Department of Health for the provision of the regional advice, information and advocacy service, was secured at a similar fixed price as the previous contract. In response to the growing demand for support to arrange direct payments by service users, the advice service continued to exceed its targets.

The Board continues to follow a strategic financial policy of maintaining a level of reserves sufficient to cover six months of running costs. The operational surplus and an unfortunate downturn in investments has resulted in accumulated funds at the end of the year decreasing from £787,460 to £780,746. These investments are managed on CILNI's behalf by Evelyn Partners.

CILNI Income 2022/23



CILNI Expenditure 2022/23



WHAT USERS SAY ABOUT OUR SERVICES

We are committed to listening and responding to the experiences of service users

Paula McC

Excellent experience with the Advice Team - so patient with our questions! This makes a stressful situation so much easier. Thanks

Geraldine G

Excellent experience, the CILNI staff are so helpful and respond very quickly with any questions that need answered.

Patricia D

I was very anxious regarding payments required to HMRC. After a phone call with CILNI the issue was resolved the same day. Many thanks for your help, I can now sleep tonight.

Edith M

The CILNI Advisor answered all our questions and took time to explain things to us in detail.

Eric G

You have been very efficient and a pleasure to deal with. I've seen a tremendous improvement in the delivery of service compared with previous years!

Marie V

The CILNI team were very nice to talk to and extremely helpful.

Geraldine McC

The CILNI Advisor was very helpful and gave lots of useful information, great service!

Elizabeth McS

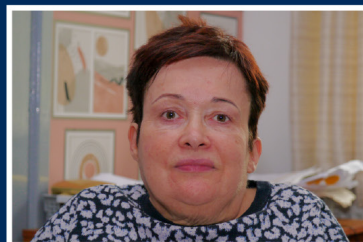
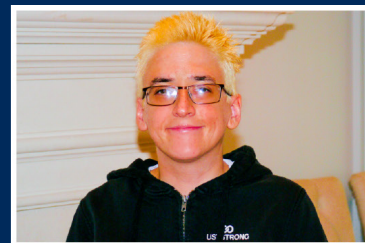
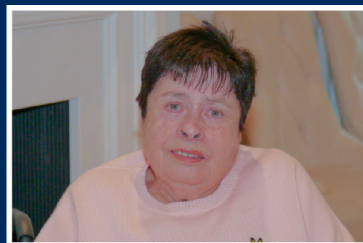
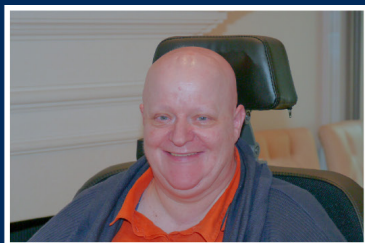
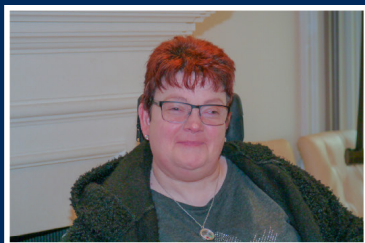
The CILNI Advisor explained everything very clearly and responded to each of my questions with knowledge and professionalism. I am very confident using CILNI.

Marie V

Very helpful I tend to get nervous in these situations and the CILNI Advisor helped to alleviate that so thank you.

Eileen McN

Excellent service all round. Thank you! All queries answered promptly in a concise and precise manner.



CORPORATE INFORMATION

Board of Directors

Alison Lockhart
Amanda Paul
Angela Hendra
Caitriona Graham
Michael Hendra
Michael Holden
Patricia Millar
Ronan Murray

Chief Executive

Bryan Myles

Deputy Chief Executive

Liz Esler

Independent Living Services Manager

Deena Nimick

Payroll Service Manager

Kevin McKegney

Registered Office

Linden House, Beechill Business Park Belfast,
BT8 7QN 028 9064 8546
www.cilni.org

Auditors Bankers

Harbinson Mulholland, Belfast
Ulster Bank, Crumlin

THANK YOU TO SUPPORTERS

We would like to thank the following organisations and individuals who have supported our work over the past year. Through their support we have been able to ensure many more disabled people have received answers to many of their questions and services to help them live more independently. We remain committed to living in a world where disability is not a disadvantage.

- Ruth Donaldson, Department of Health, SPPG
- Colin Dunlop, Department of Health
- Peter Scott, ILF Scotland
- David McDonald, Omnibus Project & ILF NI Stakeholders Group
- Alex Wade, Mark Bates Insurance
- Chris Griffen, Lockton Insurance
- Jane Fyffe, Harbinson Mulholland
- Chris O'Neill, Smith & Williamson
- Colin Lively, MyIT Department



HQ and Eastern Area Office

Linden House
Beechill Business Park 96
Beechill Road Belfast BT8 7QN
T: 028 9064 8546
E: info@cilni.org

Western Area Office

64 Market Street Omagh
BT78 1EL
T: 028 9064 8546
E: enquiries@cilni.org

Southern Area Office

Ballybot House
28 Cornmarket Newry, BT35 8BG
T: 028 9064 8546 E:
enquiries@cilni.org

Northern Area Office

Unit C1, The Business Centre 80 – 82
Rainey Street Magherafelt BT45 5AJ
T: 028 9064 8546
E: enquiries@cilni.org

Online

www.cilni.org
www.twitter.com/cfilni
www.facebook.com/centreforindependentlivingni

Centre for Independent Living NI

A charitable company limited by guarantee NI 058552.
Registered with the Charity Commission for Northern Ireland NIC 100690.



Centre for Independent Living N.I.

Northern Ireland - Charity number 100690

Annual return

Charity registration number NIC 100690

Company registration number NI058552 (Northern Ireland)

CENTRE FOR INDEPENDENT LIVING N.I.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CENTRE FOR INDEPENDENT LIVING N.I.

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Angela Hendra Michael Hendra Michael Holden Ronan Murray Amanda Paul Alison Lockhart Patricia Millar Catriona Graham
Secretary	Bryan Myles
Charity number	NIC 100690
Company number	NI058552
Registered office	Linden House Beechill Business Park 96 Beechill Road Belfast BT8 7QN
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS
Bankers	Ulster Bank Limited 27 Main Street Crumlin Co Antrim BT29 4UR

CENTRE FOR INDEPENDENT LIVING N.I.

CONTENTS

	Page
Trustees' report	1 - 6
Statement of Trustees' responsibilities	7
Independent auditor's report	8 - 11
Statement of financial activities	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15 - 23

CENTRE FOR INDEPENDENT LIVING N.I.

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

The Trustees (who are referred to as the Board) present their annual report together with the audited financial statements for the year 1 April 2022 to 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

CILNI is an organisation of disabled people, supporting disabled people in their independent living choices. It believes all disabled people should be in full control of their lives wherever they choose to live and CILNI exists to facilitate this.

Our Vision

To create a world where disability is not a disadvantage.

Our Mission

To empower disabled people to live independently in an inclusive society through delivering quality service and campaigning for change.

Strategic Aims

1. *Connect disabled people – We will connect disabled people to each other and with other people*
2. *Promote the voice of disabled people – We will promote CILNI through listening and providing opportunities for the voices of disabled people to be heard*
3. *Inform government policy – We will use personal experience to help inform and influence government policy*
4. *Provide effective services – We will ensure services are appropriate and of high quality*
5. *Build and strengthen membership – We will expand CILNI membership through recruiting new members and retaining existing members*

Main activities undertaken to further the charity's purposes for the public benefit

The principle charitable objective of the organisation is for the advancement of education and to promote the protection and preservation of health and well-being of disabled people in Northern Ireland and in particular to establish a Centre for the promotion of the principles of the Independent Living Movement.

In order to fulfil this objective CILNI provides a range of essential services to disabled people throughout Northern Ireland, in order to enable them to achieve choice, control and independence through Direct Payments and related funding systems.

The organisation's key objective, core service aims and work underpinning them demonstrates the public benefit as required by the Charities Act NI 2008.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The charity's strategy "Promoting Independence for Disabled People" continues to guide the direction of the charity underpinned by the organisation's mission and values. This strategy is a pathway for CILNI's further development as it uses innovative approaches to support individuals and families living with disability to live the life that they choose.

The enhanced use of digital techniques to engage with people was further embedded within the operations. A number of internal projects including the upgrading of the telephone system and a significant data transfer project to the cloud was completed during the year. The staff team embraced hybrid working arrangements and offered a range of in-person and online services to service users. Flexible working patterns were introduced to maintain high standards of staff welfare, health & safety and to support staff in their work life balance. Most of the systems used by the team are now cloud-based and those that are not cloud-based will be transferred to an accessible, digital facility in the future.

CILNI was successful in securing a new Department of Health contract for three years from April 2022 to provide a regional advice, information and advocacy service to support people to manage their own care, using Direct Payments as part of the Self-Directed Support scheme. The collaborative work arrangement with officials from the Department and the five Health and Social Care Trusts adds value to the service and overall policy framework. The advice team transitioned smoothly into the new service model, with all staff getting placed in their chosen specialisms. Due to the removal of old duties, response times have improved and waiting times for appointments have reduced. The team worked collaboratively to ensure the correct IT systems were in place to generate reliable data for generating management reports. The Advice Service responded to 31% more enquiries than that required under the service contract, a total of 3,819 carers and service users, 1,419 more than the 2,400 annual target. The Advice Service has undertaken more than 5 times the number of independent advocacy cases as required under the service contract. Face-to-face home visits and office visits has grown steadily. Online face-to-face meetings were offered to those service users who needed more detailed discussions with staff. Almost 30 information and training sessions were delivered to voluntary groups and social workers during the year. Online delivery has made it much easier for service users to join the sessions and access the information being shared, but unfortunately limits opportunities for informal networking and sharing of experiences/ideas.

The payroll service has now completed 6½ years under CILNI's management and it continues to offer a bespoke and practical solution for employers of personal assistants when considering how to accurately pay their personal assistants and meet their statutory obligations. The management team worked throughout the period with their staff to maintain a high level of service through the investment in additional training and learning opportunities. This has resulted in a high level of satisfaction from clients that their compliance requirements are met and concerns addressed. As the number of employers administered by the payroll service continues to grow, the team responded to a larger number of enquiries than previous years. After the successful testing of Connect, the cloud-based employer self-service system, the digital system is now being phased in by offering it to new payroll service clients as part of the payroll set up process. This digital development has brought significant benefits to the service users, their employees as well as to the operation of the payroll bureau. A revised Payroll Service Agreement with new terms and conditions was introduced during the year. This was the first significant revision since 2016. A number of new communication channels were developed as a way of improving information about core services to service users including the production of several "explainer" videos.

The new Independent Living Accounts service introduced last year to assist service users in their budget setting was extremely busy during the year. CILNI was pleased to host the Health Minister, Robin Swan, for the announcement of the 12% uplift in the SDS hourly regional rate from £13.18 to £14.75 late in the year. This significant increase resulted in a surge in the number of enquiries for budget reviews from service users. In 2021, there were around 400 enquiries. In 2022, this increased to almost 1,000 enquiries. To resource the growing workload generated by such announcements in the area, the team was augmented by other staff for a number of months.

The charity's 21st Annual General Meeting took place in October 2022. The AGM is the opportunity for the members of the charity to appoint directors and receive the official reports. On this occasion the event was used as a networking opportunity and was useful for delivering a number of outcomes including raising awareness of the range of policies to support disabled people through contributions from the Department of Health, ILF Scotland and Equality Commission NI.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The charity organised an artwork commission for disabled artists using some legacy funds. A number of artists submitted work for a small visual art collection on the theme of independent living.

CILNI's policy activities continued throughout the year. CILNI was represented on the Independent Living Fund (ILF) NI Stakeholder Group and continues to work collaboratively for the re-opening of the ILF in Northern Ireland.

CILNI attended meetings of both the All Party Group on Physical Disability and the All Party Group on Learning Disability as a means of receiving briefings from senior officials and influencing politicians.

CILNI members were appointed to a new Disability Forum set up by the UNCRPD Independent Mechanism in Northern Ireland. The role of the Forum is to provide a dedicated space to ensure disabled people are at the core of IMNI's work in promoting, protecting and monitoring the implementation of the UNCRPD in Northern Ireland.

CILNI took an active part in a number of IMPACT "IMProving Adult Social Care Together" projects throughout the year. One hosted by ARC NI in relation to exploring approaches that offer a 'middle way' between commissioned services and direct payments for people with mental health problems or learning disabilities. One hosted by NISCC to explore ways to improve recruitment and retention with a particular emphasis on "values based" recruitment. The aim is to learn from practices across the UK and produce a local action plan.

CILNI board members and staff contributed to the Harkin International Disability Employment Summit at the ICC Belfast. A number of staff visited the Naidex event in Birmingham.

The 2022 user survey provided a welcome review of the experience of all respondents who have come into contact with CILNI's services. With a sample size of 176 respondents, the survey evidenced a high level of satisfaction that echoes the findings of the three previous surveys and is testament to the need and value of the work done by the organisation. It was particularly pleasing to note that 82% felt confident in recommending CILNI's services to others. All the feedback provided helps the organisation to continue to develop and improve the way it supports individuals in their independence.

Financial review

In the financial year ended 31 March 2023 the organisation's income exceeded its expenditure by £7,902.

Reserves policy

The Board continues to follow a strategic financial policy of maintaining a level of reserves sufficient to cover six months' running costs. This policy is consistent with the ethos of the organisation and the strategic theme of financial sustainability. The policy also recognises the need to hold cash reserves in order to protect the organisation from the volatility of tendering for service contracts. At present, sufficient liquid reserves are held in the form of cash and readily realisable investments to meet the target and the Board will continue to set annual financial goals as part of its budgeting cycle.

These investments are managed on CILNI's behalf by Evelyn Partners. They are held in an investment portfolio, based on a prudent, low risk medium-term investment strategy. Although some investments may go down in the short term, the Board remains confident that this remains a safe investment strategy in the present difficult economic climate, offering the best prospect of a good return in the medium term.

Risk management

The Board conducts an ongoing review of the organisation's operational risk in line with its robust risk management policy. It has an active risk register which is reviewed regularly by the Board. This has been established in order to mitigate the major risks to which the organisation is exposed. The Board has assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. In addition, corporate risk is managed by ensuring that appropriate insurance cover is in place, adhering to rigorous financial controls, implementation of an annual budgetary process and the operation of a staff appraisal scheme.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

The current CILNI strategy will continue to guide the direction for the organisation in achieving its charitable objectives. The organisation's mainstream services, namely to deliver a regional independent advice and information service for independent living; the payroll service for employers of carers; the independent living accounts service; and the campaigning activity will be maintained.

The charity will explore a new way of generating income through the establishment of a fully owned community interest company (C.I.C.). The trustees see this venture as an opportunity to build on its success in managing and delivering direct services to the public by transferring its knowledge and skills to a commercial trading environment. A recommendation to establish a trading arm will be made at the Annual General Meeting.

CILNI will accelerate its digital strategy through website developments, App development, enhanced social media communication and adopting new technologies to support more on-line activity and explore opportunities for reducing paper-based processes.

The internal systems review of the payroll service will bring a greater degree of clarity and efficiency to the service. The further roll-out of the Connect employer self-service on-line portal to every new client will enable the payroll service to become more user-friendly and efficient.

During the next period, the charity will work on a number of strategic goals to advocate stronger for independent living values, principles and practices across Northern Ireland society. CILNI will seek to provide a leadership role as the voice of independent living by challenging and inspiring the people who benefit from and make use of the charity's services.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

CILNI is a company limited by guarantee and a registered charity. It was set up by a Memorandum of Association on 16 February 2006. The principal object of the company is supporting disabled people in their independent living choices.

The directors who served during the year and up to the date of signature of the financial statements were:

Angela Hendra
Michael Hendra
Michael Holden
Ronan Murray
Amanda Paul
Alison Lockhart
Patricia Millar
Catriona Graham

The management of the company is the responsibility of the Board who are elected and co-opted under the terms of the Memorandum and Articles of Association. It is governed by up to 13 Board Members elected by its membership through an election process. One third of the Board members retire each year on a rotational basis. Retiring members are eligible for nomination and election. The board meets bi-monthly in alternate months. CILNI is a member of a number of network and professional organisations e.g. NICVA, Disability Action, CO3 and CIPP as well as public sector bodies e.g. HSCB and HSCTs.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 10 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The organisation's management team supports the Chief Executive in the day to day decision making. Decisions on strategy and policy are taken by the Board. The Board has put the necessary policies and procedures in place to ensure the proper and efficient day-to-day operation of the organisation.

The CILNI recruitment pack for Board members outlines an induction process for newly appointed members. This includes one of the existing members acting as a mentor to the new member to help them develop their knowledge and understanding of the work. In addition, the Board regularly reviews its governance support needs in consultation with its legal advisor and support organisations.

No preference dividends were paid. the directors do not recommend payment of a final dividend.

Auditor

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

CENTRE FOR INDEPENDENT LIVING N.I.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on and signed on their behalf by:

.....
Michael Holden

Trustee

Dated:

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

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

By order of the Board of Trustees

.....

Michael Holden

Trustee

Date:

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Opinion

We have audited the financial statements of Centre for Independent Living N.I. (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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 our audit:

- the information given in the Trustees' Report, which includes the Trustees' Report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees' Report within the Trustees' Report have been prepared in accordance with applicable legal requirements.

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

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 Strategic Report and the Directors' Report.

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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.

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

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

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 to 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.

CENTRE FOR INDEPENDENT LIVING N.I.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CENTRE FOR INDEPENDENT LIVING N.I.

Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

.....

Harbinson Mulholland is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	50	-	50	10,000	6,112	16,112
Charitable activities	4	1,048,376	-	1,048,376	1,065,841	-	1,065,841
Investments	5	1,544	-	1,544	358	-	358
Total income		1,049,970	-	1,049,970	1,076,199	6,112	1,082,311
Expenditure on:							
Charitable activities	6	1,042,068	-	1,042,068	1,080,976	-	1,080,976
Net gains/(losses) on investments	12	(14,616)	-	(14,616)	35,741	-	35,741
Net (expenditure)/income for the year/							
Net movement in funds		(6,714)	-	(6,714)	30,964	6,112	37,076
Fund balances at 1 April 2022		776,135	11,325	787,460	745,171	5,213	750,384
Fund balances at 31 March 2023		769,421	11,325	780,746	776,135	11,325	787,460

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		21,376		29,601
Investments	14		453,714		466,917
			<u>475,090</u>		<u>496,518</u>
Current assets					
Debtors	15	112,754		130,230	
Cash at bank and in hand		396,707		332,053	
		<u>509,461</u>		<u>462,283</u>	
Creditors: amounts falling due within one year	16	(203,805)		(171,341)	
Net current assets			305,656		290,942
Total assets less current liabilities			<u>780,746</u>		<u>787,460</u>
Income funds					
Restricted funds	17		11,325		11,325
Unrestricted funds - general			769,421		776,135
			<u>780,746</u>		<u>787,460</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on

.....
Michael Holden
Trustee

.....
Amanda Paul
Trustee

Company Registration No. NI058552

The notes on pages 15 to 23 form part of these financial statements.

CENTRE FOR INDEPENDENT LIVING N.I.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		68,313		(19,953)
Investing activities					
Purchase of tangible fixed assets		(5,203)		(20,637)	
Investment income received		1,544		358	
Net cash used in investing activities			(3,659)		(20,279)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			64,654		(40,232)
Cash and cash equivalents at beginning of year			332,053		372,285
Cash and cash equivalents at end of year			396,707		332,053

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Centre for Independent Living N.I. is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the company's charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	20% straight line
------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the probable outflow of resources, and a reliable estimate can be made of the amount of the obligation.

3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	50	-	50	16,112
For the year ended 31 March 2022	10,000	6,112		16,112

4 Charitable activities

	2023 £	2022 £
Support service contract payments	362,400	365,867
Payroll service	685,976	691,951
DEL access to work	-	8,023
	1,048,376	1,065,841

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds 2023 £	Total 2022 £
Interest received	1,544	358

6 Charitable activities

	2023 £	2022 £
Staff costs	845,497	791,517
Depreciation and impairment	13,429	16,064
Establishment costs	64,685	68,493
Administration costs	105,899	104,707
Payroll service costs	6,514	94,530
Finance costs	6,044	5,665
	1,042,068	1,080,976
	1,042,068	1,080,976

7 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	13,429	16,064

8 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2023 £	2022 £
Audit of the Charity's annual accounts	2,500	2,500

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	41	41
Employment costs	2023 £	2022 £
Wages and salaries	765,515	724,501
Social security costs	63,672	52,142
Other pension costs	16,310	14,874
	845,497	791,517

The remuneration of key management personnel in the year was £172,946 (2022: £143,780). The key management personnel of the Charity comprises of 4 members of staff (2022: 4): the CEO, Deputy CEO, Payroll Service Manager and the Independent Service Manager.

There were no employees with annual remuneration of £60,000 or more.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Total 2022 £
Gain/(loss) on sale of investments	(14,616)	35,741

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2022	318,557
Additions	5,203
At 31 March 2023	323,761
Depreciation and impairment	
At 1 April 2022	288,956
Depreciation charged in the year	13,429
At 31 March 2023	302,385
Carrying amount	
At 31 March 2023	21,376
At 31 March 2022	29,601

14 Fixed asset investments

	Listed investments	Unlisted investments	Total
	£	£	£
Cost or valuation			
At 1 April 2022	382,740	84,177	466,917
Additions	22,674	-	22,674
Valuation changes	(21,007)	1,413	(19,594)
Net movement in cash	(5,795)	-	(5,795)
Disposals	(10,488)	-	(10,488)
At 31 March 2023	368,124	85,590	453,714
Carrying amount			
At 31 March 2023	368,124	85,590	453,714
At 31 March 2022	382,740	84,177	466,917

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	107,628	125,090
Prepayments and accrued income	5,126	5,140
	<u>112,754</u>	<u>130,230</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	62,453	54,696
Trade creditors	22,360	6,810
Other creditors	115,992	106,835
Accruals and deferred income	3,000	3,000
	<u>203,805</u>	<u>171,341</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	
DPO Emergency Covid Fund	11,325	-	-	11,325

18 Analysis of net assets between funds

	Unrestricted £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	21,376	-	21,376
Investments	453,714	-	453,714
Current assets/(liabilities)	294,331	11,325	305,656
	<u>769,421</u>	<u>11,325</u>	<u>780,746</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CENTRE FOR INDEPENDENT LIVING N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(6,714)	37,076
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,544)	(358)
	Loss/(gain) on disposal of investments	14,616	(35,741)
	Depreciation and impairment of tangible fixed assets	13,429	16,064
	Movements in working capital:		
	Decrease/(increase) in debtors	17,476	(35,563)
	Increase/(decrease) in creditors	32,464	(1,431)
	Cash generated from/(absorbed by) operations	<u>69,727</u>	<u>(19,953)</u>