

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 | |

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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

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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

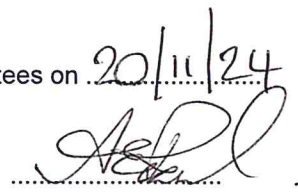
| | | 2024 | | 2023 | |
|---|-------|----------------|----------------|----------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 18,983 | | 21,376 |
| Investments | 11 | | 490,561 | | 453,714 |
| | | | <u>509,544</u> | | <u>475,090</u> |
| Current 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> |

