



The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)

Charity Name: The Wiltshire & Bath Independent Living Trust Limited

Company registration number: 2535179

Charity registration number: 10000659

**Report and Financial Statements
For the Year Ended 31 March 2022**

Report of the Trustees for the year ended 31 March 2022

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2022.

Reference and Administrative Information

Charity name: The Wiltshire & Bath Independent Living Trust Limited
Known as: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer)
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mrs J Hillier
Mr E Clifford
Mrs S Harding
Mr B Wade (Deceased 23rd September 2021)
Mrs T Njakayaka-Skews (Resigned 14 June 2021)
Mrs J Prior (Resigned 14 September 2021)
Mr S J Truelove (Appointed 30 November 2021)

Chief Executive Officer

Mr Neil Baker (Appointed 7 February 2022)
Mrs Tracy Sullivan (Appointed 7 June 21. Resigned 25 February 22)
Mr Kevin Fairman (Resigned 11 May 2021)

Company Secretary

Mr E Clifford

Independent Examiners –

Haines Watts - Chartered Accountants. Enterprise House, Timbrell Street, Trowbridge, Wiltshire BA14 8PL

Bankers -

Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- The appointment of a Chief Executive (part-time) to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

Who used and benefited from our services?

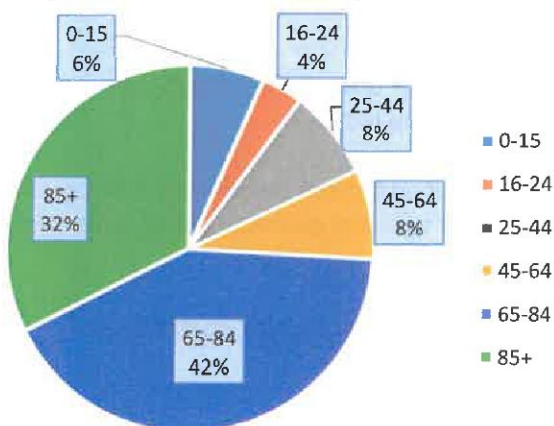
Funding provided by Wiltshire and Bath & North East Somerset (BANES) limits the services we provide to residents and professionals who work in these two geographical areas.

The Occupational Therapy team was led by a locum OT for most of 2021/22, meaning we could only offer appointments two days a week. However, we increased the number of people we were able to support by offering advice and information via email and phone. All our services are provided free of charge to our clients.

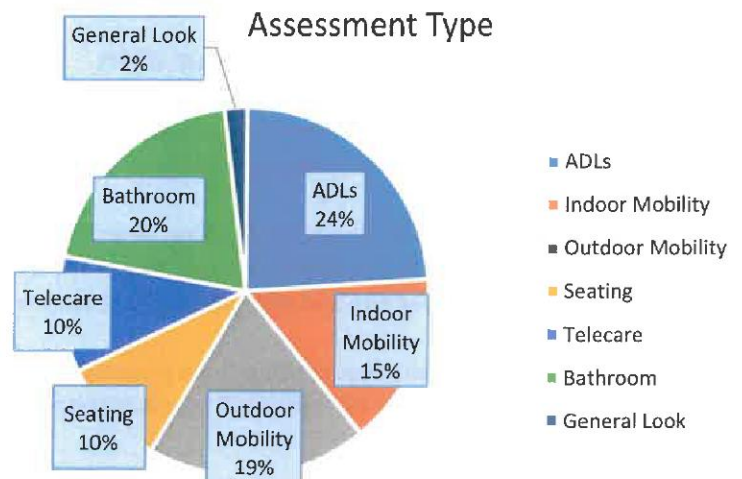
Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Examples of key performance indicators of our work are shown in the charts below.

Age of Clients Receiving Advice



Assessment Type



Chair of Trustees Report

This next year brings significant reorganisation in the way our health and care services are commissioned and delivered, with the introduction of Integrated Care Systems (ICS), which bring together local authorities and health care providers. Our local ICS is Bath, Swindon and Wiltshire. The government has set out an ambitious target for the new organisations, with increased emphasis on local planning and delivery of services, and partnership working with voluntary and community sector groups.

We are keen that the ILC can respond to this challenge and we will be looking for opportunities to increase the scope and range of our activities. The Trustees recognised that it was not possible for us to develop our services with our CEO working just one day per week and so have doubled the time available. We were sorry that Tracy Sullivan, who had done a fantastic job with our finances and fundraising, had to step down as CEO in February, but we are very pleased to welcome Neil Baker as our new CEO.

One of the priority tasks for Neil is to conduct a stakeholder consultation and service review. Our aim is to increase the number of people that we see each week and so we need to take a fresh range and type of assessments that we carry out. Alongside this we will be looking at developing roles for volunteers, for example by greeting clients or helping to organise our equipment. We would also welcome volunteers to join our Trustees, we would like to have a more diverse representation and would particularly welcome representatives of our service users. Please do get in touch with us if you would like to know more.

Finally, I would like to thank our very dedicated staff, who worked through the pandemic to keep the Centre running for our tenants and deliver our services to as many people as possible.

Nigel Harris
Chair of Trustees

Chief Executive Report

I was delighted to be offered the post of CEO in February 2022 following the departure of Tracy Sullivan and since then I have endeavoured to continue the great work set out by her and the Board which has been to review the way we deliver our service so that we can see more clients and ensure the longer-term sustainability of the service.

I have seen first-hand the amazing work the staff at our charity carry out and the major beneficial impact it has had on the people who use our services. I would echo Tracy's views that we have a passionate team of people who really care about the people they support and make a huge difference to those people's lives. It will come as no surprise that the Covid pandemic had an impact on our charity. We are now fully open again for appointments but had many challenges to face, especially dealing with a backlog of clients. I am pleased to say we are dealing with this backlog and are now seeing more clients.

We have a sound financial base, but like most small charities, securing unrestricted funding is a challenge for us. In the wake of the pandemic there was a wave of applications from charities to organisations prepared to support charities to get back on their feet and these pots are now dwindling. We have submitted a couple of applications for unrestricted grant funding and have been fortunate enough to have secured one small grant already. It will be important for our sustainability to secure further unrestricted grant funding for the coming year.

Our largest ongoing contract for our services is with Medequip and this funds our current Occupational Therapist and Occupational Therapist Assistant posts. Our contract with Bath & North East Somerset Council has also been renewed from April 2022.

Supporting our tenants to carry out their work and to offer accessible space to other organisations remains a key objective for the coming year. The revenue from our tenants also contributes significantly to our sustainability.

In the coming year we will continue to review our business plan and consider options to identify the most sustainable and effective future for our charity.

In the short time I have been in post I am confident that with the skills and commitment we have in our staff and Trustees we will be able to celebrate another really positive year that will stand us in good stead for the future.

Neil Baker
Chief Executive

Office Manager Report

We had a difficult start to the 2021-22 financial year, with our Benefits Advisor retiring and our permanent Occupational Therapist leaving for a new role, at a time when Covid was still rampant and Government restrictions were still in place. During this time our Occupational Therapy Assistant was able to continue answering information requests from clients and professionals, and we were pleased that Occupational Therapists from Wiltshire Council and other local organisations continued to use our centre for their own assessments with clients. We were also just as busy as ever with hiring our training rooms to essential health and care agencies and other key workers.

Luckily it wasn't long until we had our locum OT join us and we could start seeing clients again, with safety precautions strictly in place. As the months have gone by, these restrictions have become more relaxed, and we no longer require our clients to wear masks during their appointments, although we do still ask them to reschedule if they have any Covid symptoms. Unfortunately, clearing the waiting list which built during the time we were offering a limited service, has resulted in a rolling delay in appointment availability. Our clients have been very understanding, and are very appreciative of the advice we have been able to give them while they wait to be seen in person. As 2022-23 brings with it plans of a new service model, which our Chief Executive will give some further details about in our Annual General Meeting, we hope to be able to see more people with a much smaller waiting list, reducing the time clients need to wait to receive valuable advice.

Statistics

Our Locum Occupational Therapist and OT Assistant were able to complete nearly 200 assessments during the year, despite only working part-time hours, and the team answered nearly 900 general enquiries. There were over 400 different needs assessed, showing that on average each client asks for help in two different areas of their daily living.

Client Feedback

Here are a few of the comments we received following face-to-face appointments, or telephone/email advice from our OT and OTA:

"Thank you so much for your help and guidance at my assessment last week, I am so pleased that I came to see you before I went off and bought a scooter! Thankfully I had the assessment and am now thinking of purchasing a power chair instead. I had a lovely afternoon and so did my friend as she picked up a few points for her husband too."

"Thank you very much to Julie for her time and patience introducing us to so many possible mobility aids. It was a very enjoyable morning."

"Thanks for this information and your help and time in demonstrating and explaining our options yesterday morning. Now it's decision time!"

"Thank you so much for your time today and for all the information, I really do appreciate your help. I feel now that we can maybe move forward and there is hope!"

Chantelle Mead
Office Manager

Financial Review

The net deficit for the financial year 2021/22 amounted to £9,594 (2020/21: £13,069) which has been met from unrestricted reserves. The reduction in the net deficit from 2020/21 is largely due to unfilled staff vacancies following retirement.

Income from Medequip relating to salaries continues to be higher than the related salary costs due to staff vacancies, the vacant posts not yet being filled. Covid-19 has continued to impact the number of appointments and bookings with a consequential effect on income.

Principal Funding Sources

Our advice and assessment service is funded partly by Wiltshire Council through a contract with Medequip, and partly from BANES Council. We have worked with Medequip, the Community Equipment Service Provider, for many years, and this has provided some stability.

The Centre has a retail area with a range of small goods such as walking sticks, cups, cutlery, medication aids; this provides a small income via sales commission.

We are seeking to increase funding from various sources so that we can extend our services and help more people.

We welcome donations from visitors to the centre, and via the website.

Investment Policy

The Charity does not have any significant capital investments.

Reserves Policy

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £31,938 (2020/21: £30,563).

Plans for the Future

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding. We have continued to operate at a deficit which has reduced our reserves and is not sustainable in the long term. The Trustees have conducted a strategic review and aim to generate additional funds through the development of a donated income stream, grants and the generation of commercial revenue from new services. The resulting service redesign that has been initiated will allow a more flexible service delivery model which should provide additional opportunities to generate future income.

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-opting of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, which includes familiarisation with the work of the ILC, by attending sessions with the Occupational Therapist team and Benefits Advisor.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility alongside the Office Manager for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service is delivered in partnership with Medequip, who provide the Community Equipment Service for Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees 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.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Haines Watts were re-appointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 25th October 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'ND Harris', with a horizontal line underneath the name.

Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom

The Trustees

	Mrs S Harding	
	Mr B Wade	(Deceased 23 September 2021)
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris (Chair of Trustees)	
	Mrs L Jeggo	
	Mr J Hurn	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs T Njakayaka-Skews	(Resigned 14 June 2021)
	Mrs J Prior	(Resigned 14 September 2021)
	Mr A Veasey (Treasurer)	
	Mr S J Truelove	(Appointed 30 November 2021)
Chief Executive	Mr Neil Baker	(Appointed 7 February 2022)
	Mrs Tracy Sullivan	(Appointed 7 June 21. Resigned 25 Feb 22)
	Mr Kevin Fairman	(Resigned 11 May 2021)
Company secretary	Mr E Clifford	
Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL	

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Office Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The building provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice on over 400 different needs from clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Due to the departure of the Centre's permanent Occupational Therapist, and difficulties with recruitment, these assessments have been conducted by a locum OT. Of these appointments, 91% were people from Wiltshire, while 9% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth, meaning staff also dealt with around 900 general enquiries.

Following the retirement of the post holder, the Charity no longer provides a benefits advice service.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

The net deficit for the year amounted to £9,594 (2021 - Deficit £13,069). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £352,039 (2021 - £361,633). This is made up of £280,666 (2021 - £283,248) of unrestricted funds and £71,373 (2021 - £78,385) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £31,938 (2021 - £30,563)

Future Plans


The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The Trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees' annual report was approved on 18 July 2022 and signed on behalf of the board of Trustees by:



Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

18 July 2022

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	48,678	360	49,038	40,114
Other activities	6	44,801	—	44,801	50,532
Bank interest received	7	93	—	93	342
Total income		<u>93,572</u>	<u>360</u>	<u>93,932</u>	<u>90,988</u>
Expenditure					
Expenditure on charitable activities		96,154	7,372	103,526	104,057
Total expenditure		<u>96,154</u>	<u>7,372</u>	<u>103,526</u>	<u>104,057</u>
Net expenditure and net movement in funds		<u>(2,582)</u>	<u>(7,012)</u>	<u>(9,594)</u>	<u>(13,069)</u>
Reconciliation of funds					
Total funds brought forward		283,248	78,385	361,633	374,702
Total funds carried forward		<u>280,666</u>	<u>71,373</u>	<u>352,039</u>	<u>361,633</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		248,726		252,683
Investments	13		<u>2</u>		<u>2</u>
			248,728		252,685
Current assets					
Debtors	14	3,031		—	
Cash at bank and in hand		<u>104,600</u>		<u>110,009</u>	
		107,631		110,009	
Creditors: amounts falling due within one year	15	<u>1,440</u>		<u>1,061</u>	
Net current assets			<u>106,191</u>		<u>108,948</u>
Total assets less current liabilities			<u>354,919</u>		<u>361,633</u>
Creditors: amounts falling due after more than one year	16		<u>2,880</u>		<u>—</u>
Net assets			<u><u>352,039</u></u>		<u><u>361,633</u></u>
Funds of the charity					
Restricted funds			71,373		78,385
Unrestricted funds			<u>280,666</u>		<u>283,248</u>
Total charity funds	17		<u><u>352,039</u></u>		<u><u>361,633</u></u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 15 form part of these financial statements.

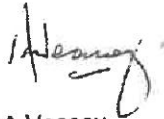
Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of Trustees and authorised for issue on 18 July 2022 and are signed on behalf of the board by:



Mr A Veasey
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	268	—	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	—	59
	<u>48,678</u>	<u>360</u>	<u>49,038</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	798	—	798
Grants			
Grants	37,296	—	37,296
Government Grants (Coronavirus)	2,020	—	2,020
	<u>40,114</u>	<u>—</u>	<u>40,114</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Other activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rent	29,505	29,505	37,835	37,835
Room hire and services	15,268	15,268	10,289	10,289
Wheelchair hire	–	–	20	20
Other income	28	28	2,333	2,333
Catering	–	–	55	55
	<u>44,801</u>	<u>44,801</u>	<u>50,532</u>	<u>50,532</u>

7. Bank interest received

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	<u>93</u>	<u>93</u>	<u>342</u>	<u>342</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>7,557</u>	<u>7,197</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,015</u>	<u>980</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>41,202</u>	<u>45,200</u>

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,378 (2021 - £1,125).

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Staff costs *(continued)*

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2021 - £Nil) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2021	350,620	90,752	441,372
Additions	<u>—</u>	<u>3,600</u>	<u>3,600</u>
At 31 March 2022	<u>350,620</u>	<u>94,352</u>	<u>444,972</u>
Depreciation			
At 1 April 2021	98,308	90,381	188,689
Charge for the year	<u>7,012</u>	<u>545</u>	<u>7,557</u>
At 31 March 2022	<u>105,320</u>	<u>90,926</u>	<u>196,246</u>
Carrying amount			
At 31 March 2022	<u>245,300</u>	<u>3,426</u>	<u>248,726</u>
At 31 March 2021	<u>252,312</u>	<u>371</u>	<u>252,683</u>

The freehold of the property is owned by the charitable company.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	2
Additions	—
At 31 March 2022	<u>2</u>
Impairment	
At 1 April 2021 and 31 March 2022	—
Carrying amount	
At 31 March 2022	<u>2</u>
At 31 March 2021	<u>2</u>

All investments shown above are held at valuation.

14. Debtors

	2022 £	2021 £
Trade debtors	1,289	—
Prepayments	1,742	—
	<u>3,031</u>	<u>—</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,440	1,061

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Deferred income	2,880	—

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>283,248</u>	<u>93,572</u>	<u>(96,154)</u>	<u>280,666</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Building essential maintenance reserve	<u>78,385</u>	<u>—</u>	<u>(7,012)</u>	<u>71,373</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Local Council grants	<u>—</u>	<u>360</u>	<u>(360)</u>	<u>—</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	248,726	–	248,726
Investments	2	–	2
Current assets	36,258	71,373	107,631
Creditors less than 1 year	(1,440)	–	(1,440)
Creditors greater than 1 year	(2,880)	–	(2,880)
Net assets	<u>280,666</u>	<u>71,373</u>	<u>352,039</u>

19. Related parties

No related party transactions took place during the year.

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom

The Trustees

	Mrs S Harding	
	Mr B Wade	(Deceased 23 September 2021)
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris (Chair of Trustees)	
	Mrs L Jeggo	
	Mr J Hurn	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs T Njakayaka-Skews	(Resigned 14 June 2021)
	Mrs J Prior	(Resigned 14 September 2021)
	Mr A Veasey (Treasurer)	
	Mr S J Truelove	(Appointed 30 November 2021)
Chief Executive	Mr Neil Baker	(Appointed 7 February 2022)
	Mrs Tracy Sullivan	(Appointed 7 June 21. Resigned 25 Feb 22)
	Mr Kevin Fairman	(Resigned 11 May 2021)
Company secretary	Mr E Clifford	
Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL	

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Office Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The building provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice on over 400 different needs from clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Due to the departure of the Centre's permanent Occupational Therapist, and difficulties with recruitment, these assessments have been conducted by a locum OT. Of these appointments, 91% were people from Wiltshire, while 9% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth, meaning staff also dealt with around 900 general enquiries.

Following the retirement of the post holder, the Charity no longer provides a benefits advice service.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

The net deficit for the year amounted to £9,594 (2021 - Deficit £13,069). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £352,039 (2021 - £361,633). This is made up of £280,666 (2021 - £283,248) of unrestricted funds and £71,373 (2021 - £78,385) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £31,938 (2021 - £30,563)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The Trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees' annual report was approved on 18 July 2022 and signed on behalf of the board of Trustees by:



Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

18 July 2022

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	48,678	360	49,038
Other activities	6	44,801	—	44,801
Bank interest received	7	93	—	93
Total income		<u>93,572</u>	<u>360</u>	<u>93,932</u>
Expenditure				
Expenditure on charitable activities		96,154	7,372	103,526
Total expenditure		<u>96,154</u>	<u>7,372</u>	<u>104,057</u>
Net expenditure and net movement in funds		<u>(2,582)</u>	<u>(7,012)</u>	<u>(9,594)</u>
Reconciliation of funds				
Total funds brought forward		283,248	78,385	361,633
Total funds carried forward		<u>280,666</u>	<u>71,373</u>	<u>352,039</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		248,726		252,683
Investments	13		<u>2</u>		<u>2</u>
			248,728		252,685
Current assets					
Debtors	14	3,031		–	
Cash at bank and in hand		<u>104,600</u>		<u>110,009</u>	
		107,631		110,009	
Creditors: amounts falling due within one year	15	<u>1,440</u>		<u>1,061</u>	
Net current assets			<u>106,191</u>		<u>108,948</u>
Total assets less current liabilities			<u>354,919</u>		<u>361,633</u>
Creditors: amounts falling due after more than one year	16		<u>2,880</u>		<u>–</u>
Net assets			<u><u>352,039</u></u>		<u><u>361,633</u></u>
Funds of the charity					
Restricted funds			71,373		78,385
Unrestricted funds			<u>280,666</u>		<u>283,248</u>
Total charity funds	17		<u><u>352,039</u></u>		<u><u>361,633</u></u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of Trustees and authorised for issue on 18 July 2022 and are signed on behalf of the board by:



Mr A Veasey
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	268	—	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	—	59
	<u>48,678</u>	<u>360</u>	<u>49,038</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	798	—	798
Grants			
Grants	37,296	—	37,296
Government Grants (Coronavirus)	2,020	—	2,020
	<u>40,114</u>	<u>—</u>	<u>40,114</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Other activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rent	29,505	29,505	37,835	37,835
Room hire and services	15,268	15,268	10,289	10,289
Wheelchair hire	—	—	20	20
Other income	28	28	2,333	2,333
Catering	—	—	55	55
	<u>44,801</u>	<u>44,801</u>	<u>50,532</u>	<u>50,532</u>

7. Bank interest received

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	<u>93</u>	<u>93</u>	<u>342</u>	<u>342</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>7,557</u>	<u>7,197</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,015</u>	<u>980</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>41,202</u>	<u>45,200</u>

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,378 (2021 - £1,125).

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Staff costs *(continued)*

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2021 - £Nil) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2021	350,620	90,752	441,372
Additions	<u>–</u>	<u>3,600</u>	<u>3,600</u>
At 31 March 2022	<u>350,620</u>	<u>94,352</u>	<u>444,972</u>
Depreciation			
At 1 April 2021	98,308	90,381	188,689
Charge for the year	<u>7,012</u>	<u>545</u>	<u>7,557</u>
At 31 March 2022	<u>105,320</u>	<u>90,926</u>	<u>196,246</u>
Carrying amount			
At 31 March 2022	<u>245,300</u>	<u>3,426</u>	<u>248,726</u>
At 31 March 2021	<u>252,312</u>	<u>371</u>	<u>252,683</u>

The freehold of the property is owned by the charitable company.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	2
Additions	—
At 31 March 2022	<u>2</u>
Impairment	
At 1 April 2021 and 31 March 2022	—
Carrying amount	
At 31 March 2022	<u>2</u>
At 31 March 2021	<u>2</u>

All investments shown above are held at valuation.

14. Debtors

	2022 £	2021 £
Trade debtors	1,289	—
Prepayments	1,742	—
	<u>3,031</u>	<u>—</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,440	1,061

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Deferred income	2,880	—

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>283,248</u>	<u>93,572</u>	<u>(96,154)</u>	<u>280,666</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Building essential maintenance reserve	<u>78,385</u>	<u>—</u>	<u>(7,012)</u>	<u>71,373</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Local Council grants	<u>—</u>	<u>360</u>	<u>(360)</u>	<u>—</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	248,726	–	248,726
Investments	2	–	2
Current assets	36,258	71,373	107,631
Creditors less than 1 year	(1,440)	–	(1,440)
Creditors greater than 1 year	(2,880)	–	(2,880)
Net assets	<u>280,666</u>	<u>71,373</u>	<u>352,039</u>

19. Related parties

No related party transactions took place during the year.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	268	798
Grants	48,711	37,296
Government Grants (Coronavirus)	59	2,020
	<u>49,038</u>	<u>40,114</u>
Other activities		
Rent	29,505	37,835
Room hire and services	15,268	10,289
Wheelchair hire	–	20
Other income	28	2,333
Catering	–	55
	<u>44,801</u>	<u>50,532</u>
Bank interest received		
Bank interest received	93	342
	<u>93</u>	<u>342</u>
Total income	<u>93,932</u>	<u>90,988</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	41,202	45,200
Rates and water	324	479
Light and heat	15,968	13,817
Repairs and maintenance	9,193	5,635
Insurance	2,450	5,154
Other maintenance	2,731	2,311
Publications	109	261
Cleaning	14,947	14,367
Travel	–	65
Accountancy	1,015	980
Office costs, post and phone	5,666	7,822
Depreciation	7,557	7,197
Bank charges	1,220	134
DLF and DLCC	1,144	635
	<u>103,526</u>	<u>104,057</u>
Total expenditure	<u>103,526</u>	<u>104,057</u>
Net expenditure	<u>(9,594)</u>	<u>(13,069)</u>

