



# **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 2024**

## **Report of the Trustees for the year ended 31 March 2024**

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 2024.

### **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 (Resigned 12<sup>th</sup> March 2024)  
Mr E Clifford (Resigned 12<sup>th</sup> March 2024)  
Mrs S Harding (Resigned 23<sup>rd</sup> August 2023)  
Mr S J Truelove  
Mr D Trethewey  
Mrs G L Sargeant (Appointed 14<sup>th</sup> November 2023)  
Mrs J Ashman (Appointed 25<sup>th</sup> March 2024)

### **Chief Executive Officer**

Mr Neil Baker

### **Company Secretary**

Mr E Clifford (Resigned 12<sup>th</sup> March 2024)

### **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 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.

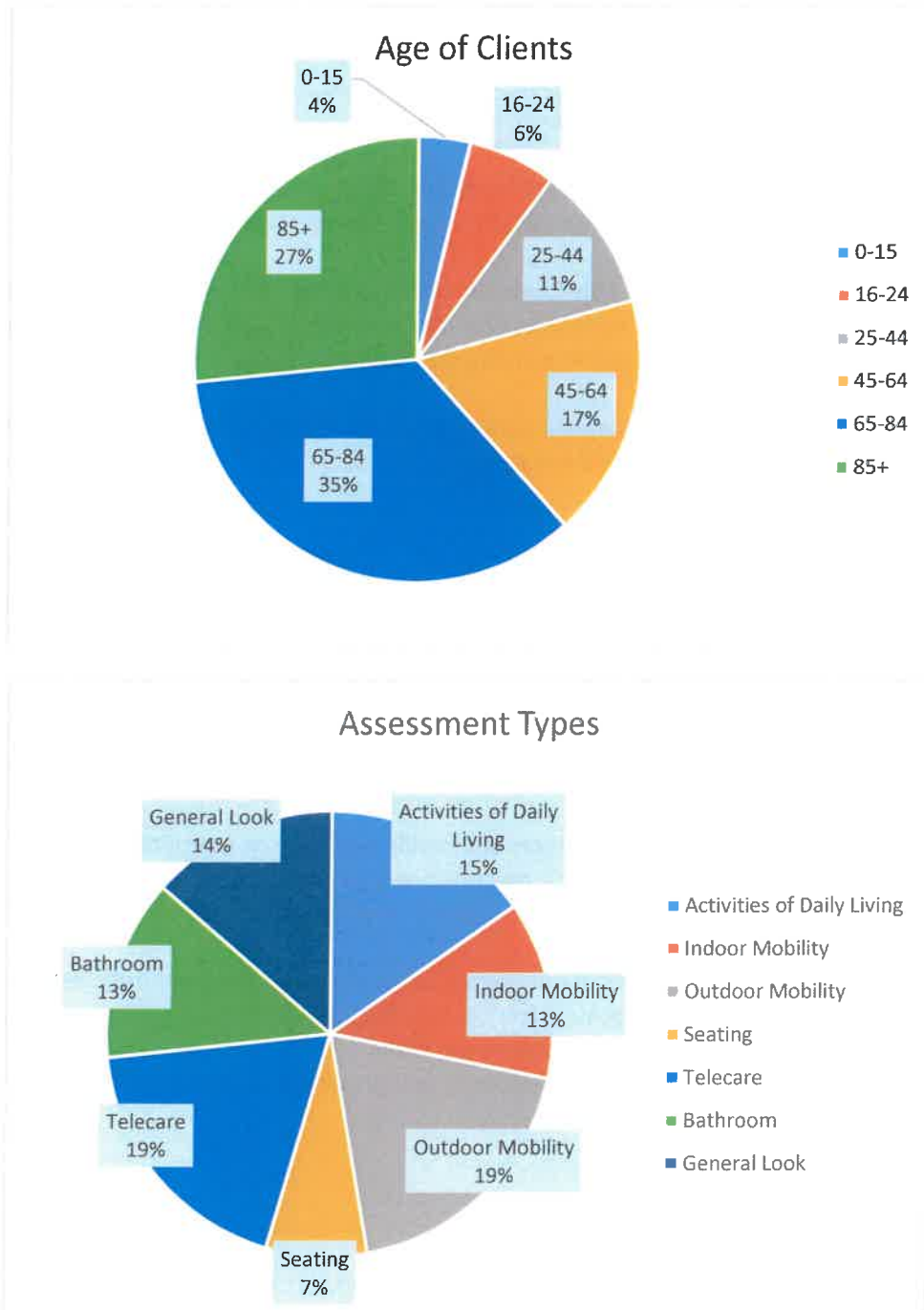
## Who used and benefited from our services?

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 our Occupational Therapist Christine Bott in 2023/24. We increased the number of people we were able to support by offering advice and information from our OT Assistant via email and phone, and by encouraging Health and Adult Social Care OTs to use our centre with their 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.



## Chair of Trustees Report

Once again, I am pleased to be able to introduce our 2023-24 annual report. Over the past 12 months, led by our CEO Neil Baker, the team have worked hard to deliver our vision to increase the impact of our work. With support from charity trusts and grant awarding bodies, we have been able to update our facilities to include new digital technologies and fund additional therapy time so that we can help more people

We have also enjoyed closer partnership working with Wiltshire Council, our main commissioner, who from 2024, have moved to directly funding our services. We will continue to develop this relationship over the next 12 months as we look at opportunities to run joint clinics, provide additional training sessions and services.

It has not all been good news, as Bath and North East Somerset have cancelled their contract with us. This means the many residents in Bath and the surrounding area have no access to independent advice or support when purchasing assistive technology.

We are sorry to say goodbye to Neil Baker as he moves on to a new full-time position but are grateful for his work over the past two years, which has helped put the Centre on such a sound financial footing.

There is a saying that every cloud has a silver lining. We are very pleased that from June 2024 Chantelle Mead, the Centre Manager, has agreed to take on the role of acting CEO. This will allow Chantelle to develop her many talents and provide the much-needed full time input into this role.

Thank you again for your support and interest in our work.

Nigel Harris  
Chair of Trustees

## Centre Manager Report

In 2023-24 our Occupational Therapist was even more in demand than the previous year, and we were able to see a lot more clients due to the winning teamwork with our Occupational Therapy Assistant, who was able to triage the appointments to increase efficiency, on top of answering information requests from clients and professionals. In addition to this, we were pleased that Occupational Therapists from Health, Adult Social Care, and other local organisations such as Dorothy House, continued to use our centre for their own assessments with clients. Our manual handling training room remained as busy as ever, with essential health and care agencies continuing to hire this space, and we provided equipment demonstrations and study days for local professionals, including training sessions on the gantry hoist.

We continue to have a close relationship with the local mobility retailers, and their support is essential to allow us to demonstrate the most up-to-date equipment to our clients. We are very thankful for the items they share with us on short or long term loan, as well as the demo equipment sent to us by manufacturers directly.

Looking forward to 2024-25 we are excited to introduce a second Occupational Therapist and a Centre Assistant to our small team, to help manage our ever-increasing waiting list. These extra hours will make a huge difference to the number of people we can help each year, as well as the number of events we can attend and put on in-house. In addition to this I am thrilled to start my new role as Acting Chief Executive, and the ILC Team as a whole are really looking forward to the future of the Centre as we continue to grow.

## Statistics

Our Occupational Therapist and OT Assistant were able to complete over 340 assessments during the year, despite only working part-time hours, and the team answered nearly 650 information requests. In total over 830 individuals were helped in 2023-24.

## **Client Feedback**

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

*"Useful advice, empathetic and caring member of staff, really knowledgeable and really helpful"*

*"The staff here are lovely. Extremely helpful. The whole appointment will have helped massively. Your scale isn't high enough - 10/10"*

*"Chris is clearly very experienced, and her knowledge, expertise, and impartiality were invaluable. She really listened and worked with me"*

*"Being able to be hands-on, and try the equipment was essential to ensuring the equipment was suitable for my needs"*

*"Seeing and being able to try out new equipment, there was no rush, everything was well explained. I felt listened to"*

Chantelle Mead  
Centre Manager

## **Financial Review**

As the Treasurer I am pleased to be able to report for the first time since I became a Trustee of the ILC in March 2021 that the Trust achieved a modest surplus for the financial year 2023/24. This amounted to £3,403. This is the first surplus to be recorded since 2016/17. Although we are not here to make a profit, the organisation is not sustainable in the longer term if it continually makes deficits which erode its reserves.

Our service is funded mainly 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 historically provided a level of stability to our income.

During the year we have received grants from various sources including the Edward Gostling Foundation and the National Lottery which have been invaluable in enabling us to continue offer the services we provide. We are very grateful to these grant making bodies for their generosity.

The services provided by the ILC are supported by grants, donations, income from hiring out meeting and training rooms, rental of office space in our building to other charities and commission on sales of small goods such as walking sticks, cups, cutlery, and medication aids in our retail area. Regrettably we are no longer able to provide a benefits advice service due to reduced funding. We are seeking to increase funding from various sources so that we can extend our services and help more people.

We have received donations during the year from many individuals, from visitors to the centre, via the website, gifts in memory of friends and loved ones, and we wish to express our gratitude to them for supporting our work.

## **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 £28,969 (2023 - £23,841).

## **Plans for the Future**

The Trustees and Chief Executive Officer continue to work together to secure additional recurring or non-recurring income from charitable funds, grants and commercial activities to improve the income streams. However the budget for 2024/25 reflects a planned deficit position, reflecting known and confirmed reductions in income.

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. For 2024/25 we will no longer work via Medequip but will contract directly with Wiltshire Council for the provision of our services. BaNES will withdraw funding for 2024/25, hence those living in Bath and NE Somerset will no longer be able to access the services offered by the Trust.

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding.

Alan Veasey  
Treasurer

## **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-option 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.

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 Centre 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 was 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 19<sup>th</sup> November 2024 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 2024**

**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 2024**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>2</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>

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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 2024

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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 2024.

## Reference and administrative details

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

## The trustees

	Mrs S Harding	(Resigned 23 August 2023)
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris	
	Mrs L Jeggo	
	Mr J Hurn	
	Mrs J Hillier	(Resigned 12 March 2024)
	Mr E Clifford	(Resigned 12 March 2024)
	Mr A Veasey	
	Mr S J Truelove	
	Mr D Trethewey	
	Mrs J Ashman	(Appointed 25 March 2024)
	Mrs G L Sargeant	(Appointed 14 November 2023)
<b>Independent examiner</b>	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 2024**

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#### **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 10 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 Centre 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 Centre 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 to over 830 clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Of these appointments, 85% were people from Wiltshire, while 15% 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.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2024

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## Financial review

The net surplus for the year amounted to £3,403 (2023 - Deficit £22,667).

## Reserves

At the year end reserves amounted to £332,775 (2023 - £329,372). This is made up of £265,426 (2023 - £265,011) of unrestricted funds and £67,349 (2023 - £64,361) 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 £28,969 (2023 - £23,841)

## 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.

## 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 20 June 2024 and signed on behalf of the board of trustees by:



Prof. N D Harris  
Trustee

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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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 2024.

### 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

Enterprise House  
Timbrell Street  
Trowbridge  
Wiltshire  
BA14 8PL

20 June 2024

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The notes on pages 8 to 14 form part of these financial statements.

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# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	56,550	10,360	66,910	50,973
Other activities	6	50,442	–	50,442	45,902
Bank interest receivable	7	1,224	–	1,224	429
<b>Total income</b>		<u>108,216</u>	<u>10,360</u>	<u>118,576</u>	<u>97,304</u>
<b>Expenditure</b>					
Expenditure on charitable activities		107,801	7,372	115,173	119,971
<b>Total expenditure</b>		<u>107,801</u>	<u>7,372</u>	<u>115,173</u>	<u>119,971</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>415</u>	<u>2,988</u>	<u>3,403</u>	<u>(22,667)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		265,011	64,361	329,372	352,039
<b>Total funds carried forward</b>		<u>265,426</u>	<u>67,349</u>	<u>332,775</u>	<u>329,372</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 14 form part of these financial statements.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Position

31 March 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	12		236,457		241,168
Investments	13		—		2
			<u>236,457</u>		<u>241,170</u>
<b>Current assets</b>					
Debtors	14	6,311		6,454	
Cash at bank and in hand		106,242		86,617	
		<u>112,553</u>		<u>93,071</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>14,075</u>		<u>2,349</u>	
<b>Net current assets</b>			<u>98,478</u>		<u>90,722</u>
<b>Total assets less current liabilities</b>			334,935		331,892
<b>Creditors: amounts falling due after more than one year</b>	16		<u>2,160</u>		<u>2,520</u>
<b>Net assets</b>			<u>332,775</u>		<u>329,372</u>
<b>Funds of the charity</b>					
Restricted funds			67,349		64,361
Unrestricted funds			265,426		265,011
<b>Total charity funds</b>	17		<u>332,775</u>		<u>329,372</u>

For the year ending 31 March 2024 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 14 form part of these financial statements.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

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These financial statements were approved by the board of trustees and authorised for issue on 20 June 2024 and are signed on behalf of the board by:



Mr A Veasey  
Trustee

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The notes on pages 8 to 14 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 2024**

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#### **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 2024

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#### 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 2024

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#### 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 2024 £
<b>Donations</b>			
Donations	1,262	–	1,262
<b>Grants</b>			
Grants	55,288	10,360	65,648
	<u>56,550</u>	<u>10,360</u>	<u>66,910</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	1,106	–	1,106
<b>Grants</b>			
Grants	49,507	360	49,867
	<u>50,613</u>	<u>360</u>	<u>50,973</u>

#### 6. Other activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Rent	32,878	32,878	31,303	31,303
Room hire and services	16,941	16,941	14,034	14,034
Other income	623	623	565	565
	<u>50,442</u>	<u>50,442</u>	<u>45,902</u>	<u>45,902</u>

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# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 7. Bank interest receivable

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>1,224</u>	<u>1,224</u>	<u>429</u>	<u>429</u>

#### 8. Net income/(expenditure)

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>7,668</u>	<u>7,558</u>

#### 9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,130</u>	<u>1,080</u>

#### 10. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>59,413</u>	<u>49,651</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 £2,145 (2023 - £1,794).

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2023 - £600) were made during the year.

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	350,620	94,352	444,972
Additions	—	2,957	2,957
<b>At 31 March 2024</b>	<u>350,620</u>	<u>97,309</u>	<u>447,929</u>
<b>Depreciation</b>			
At 1 April 2023	112,332	91,472	203,804
Charge for the year	7,012	656	7,668
<b>At 31 March 2024</b>	<u>119,344</u>	<u>92,128</u>	<u>211,472</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<u>231,276</u>	<u>5,181</u>	<u>236,457</u>
At 31 March 2023	<u>238,288</u>	<u>2,880</u>	<u>241,168</u>

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

#### 13. Investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2023	2
Disposals	(2)
<b>At 31 March 2024</b>	<u>—</u>
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>—</u>
At 31 March 2023	<u>2</u>

#### 14. Debtors

	2024 £	2023 £
Trade debtors	4,112	4,578
Prepayments	2,199	1,876
	<u>6,311</u>	<u>6,454</u>

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# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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**15. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Accruals and deferred income	11,838	1,488
Social security and other taxes	<u>2,237</u>	<u>861</u>
	<u>14,075</u>	<u>2,349</u>

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

	<b>2024</b>	2023
	£	£
Deferred income	<u>2,160</u>	<u>2,520</u>

**17. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>265,011</u>	<u>108,216</u>	<u>(107,801)</u>	<u>265,426</u>

**Restricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Building essential maintenance reserve	<u>64,361</u>	<u>360</u>	<u>(7,372)</u>	<u>57,349</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Lottery grant	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	236,457	–	236,457
Current assets	55,204	57,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
<b>Net assets</b>	<u>275,426</u>	<u>57,349</u>	<u>332,775</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 2024**

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

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	1,262	1,106
Grants	65,648	49,867
	<u>66,910</u>	<u>50,973</u>
<b>Other activities</b>		
Rent	32,878	31,303
Room hire and services	16,941	14,034
Other income	623	565
	<u>50,442</u>	<u>45,902</u>
<b>Bank interest receivable</b>		
Bank interest receivable	1,224	429
	<u>1,224</u>	<u>429</u>
<b>Total income</b>	<u>118,576</u>	<u>97,304</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	59,413	49,651
Rates and water	858	513
Light and heat	15,263	20,084
Repairs and maintenance	7,837	13,039
Insurance	4,438	3,949
Other maintenance	2,839	3,499
Cleaning	11,222	12,152
Accountancy	1,130	1,080
Legal and professional fees	–	3,105
Office costs, post and phone	3,725	4,526
Depreciation	7,668	7,558
Investment written off	2	–
Bank charges	131	186
DLF and DLCC	647	629
	<u>115,173</u>	<u>119,971</u>
<b>Total expenditure</b>	<u>115,173</u>	<u>119,971</u>
<b>Net income/(expenditure)</b>	<u>3,403</u>	<u>(22,667)</u>

COMPANY REGISTRATION NUMBER: 2535179  
CHARITY REGISTRATION NUMBER: 1000659

**Wiltshire & Bath Independent Living Trust Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**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 2024

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>2</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>

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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 2024

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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 2024.

## Reference and administrative details

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

## The trustees

Mrs S Harding	(Resigned 23 August 2023)
Dr A K Clarke	
Dr J Bradbrooke	
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mrs J Hillier	(Resigned 12 March 2024)
Mr E Clifford	(Resigned 12 March 2024)
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	
Mrs J Ashman	(Appointed 25 March 2024)
Mrs G L Sargeant	(Appointed 14 November 2023)

<b>Independent examiner</b>	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL
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# **Wiltshire & Bath Independent Living Trust Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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#### **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 10 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 Centre 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 Centre 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 to over 830 clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Of these appointments, 85% were people from Wiltshire, while 15% 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.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2024

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## Financial review

The net surplus for the year amounted to £3,403 (2023 - Deficit £22,667).

## Reserves

At the year end reserves amounted to £332,775 (2023 - £329,372). This is made up of £265,426 (2023 - £265,011) of unrestricted funds and £67,349 (2023 - £64,361) 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 £28,969 (2023 - £23,841)

## 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.

## 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 20 June 2024 and signed on behalf of the board of trustees by:



Prof. N D Harris  
Trustee

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

---

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 2024.

#### 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

Enterprise House  
Timbrell Street  
Trowbridge  
Wiltshire  
BA14 8PL

20 June 2024

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The notes on pages 8 to 14 form part of these financial statements.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	56,550	10,360	66,910	50,973
Other activities	6	50,442	–	50,442	45,902
Bank interest receivable	7	1,224	–	1,224	429
<b>Total income</b>		<u>108,216</u>	<u>10,360</u>	<u>118,576</u>	<u>97,304</u>
<b>Expenditure</b>					
Expenditure on charitable activities		107,801	7,372	115,173	119,971
<b>Total expenditure</b>		<u>107,801</u>	<u>7,372</u>	<u>115,173</u>	<u>119,971</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>415</u>	<u>2,988</u>	<u>3,403</u>	<u>(22,667)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		265,011	64,361	329,372	352,039
<b>Total funds carried forward</b>		<u>265,426</u>	<u>67,349</u>	<u>332,775</u>	<u>329,372</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 14 form part of these financial statements.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Position

31 March 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	12		236,457		241,168
Investments	13		—		2
			<u>236,457</u>		<u>241,170</u>
<b>Current assets</b>					
Debtors	14	6,311		6,454	
Cash at bank and in hand		106,242		86,617	
		<u>112,553</u>		<u>93,071</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>14,075</u>		<u>2,349</u>	
<b>Net current assets</b>			<u>98,478</u>		<u>90,722</u>
<b>Total assets less current liabilities</b>			334,935		331,892
<b>Creditors: amounts falling due after more than one year</b>	16		2,160		2,520
<b>Net assets</b>			<u>332,775</u>		<u>329,372</u>
<b>Funds of the charity</b>					
Restricted funds			67,349		64,361
Unrestricted funds			265,426		265,011
<b>Total charity funds</b>	17		<u>332,775</u>		<u>329,372</u>

For the year ending 31 March 2024 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 14 form part of these financial statements.

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

---

These financial statements were approved by the board of trustees and authorised for issue on 20 June 2024 and are signed on behalf of the board by:



Mr A Veasey  
Trustee

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The notes on pages 8 to 14 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 2024**

---

#### **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 2024

---

#### 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 2024

---

#### 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 2024 £
<b>Donations</b>			
Donations	1,262	–	1,262
<b>Grants</b>			
Grants	55,288	10,360	65,648
	<u>56,550</u>	<u>10,360</u>	<u>66,910</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	1,106	–	1,106
<b>Grants</b>			
Grants	49,507	360	49,867
	<u>50,613</u>	<u>360</u>	<u>50,973</u>

#### 6. Other activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Rent	32,878	32,878	31,303	31,303
Room hire and services	16,941	16,941	14,034	14,034
Other income	623	623	565	565
	<u>50,442</u>	<u>50,442</u>	<u>45,902</u>	<u>45,902</u>

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# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

#### 7. Bank interest receivable

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>1,224</u>	<u>1,224</u>	<u>429</u>	<u>429</u>

#### 8. Net income/(expenditure)

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>7,668</u>	<u>7,558</u>

#### 9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,130</u>	<u>1,080</u>

#### 10. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>59,413</u>	<u>49,651</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 £2,145 (2023 - £1,794).

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2023 - £600) were made during the year.

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	350,620	94,352	444,972
Additions	—	2,957	2,957
<b>At 31 March 2024</b>	<u>350,620</u>	<u>97,309</u>	<u>447,929</u>
<b>Depreciation</b>			
At 1 April 2023	112,332	91,472	203,804
Charge for the year	7,012	656	7,668
<b>At 31 March 2024</b>	<u>119,344</u>	<u>92,128</u>	<u>211,472</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<u>231,276</u>	<u>5,181</u>	<u>236,457</u>
At 31 March 2023	<u>238,288</u>	<u>2,880</u>	<u>241,168</u>

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

#### 13. Investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2023	2
Disposals	(2)
<b>At 31 March 2024</b>	<u>—</u>
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>—</u>
At 31 March 2023	<u>2</u>

#### 14. Debtors

	2024 £	2023 £
Trade debtors	4,112	4,578
Prepayments	2,199	1,876
	<u>6,311</u>	<u>6,454</u>

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# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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**15. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Accruals and deferred income	11,838	1,488
Social security and other taxes	<u>2,237</u>	<u>861</u>
	<u>14,075</u>	<u>2,349</u>

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

	<b>2024</b>	2023
	£	£
Deferred income	<u>2,160</u>	<u>2,520</u>

**17. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>265,011</u>	<u>108,216</u>	<u>(107,801)</u>	<u>265,426</u>

**Restricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Building essential maintenance reserve	<u>64,361</u>	<u>360</u>	<u>(7,372)</u>	<u>57,349</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Lottery grant	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	236,457	–	236,457
Current assets	55,204	57,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
<b>Net assets</b>	<u>275,426</u>	<u>57,349</u>	<u>332,775</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 2024**

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

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	1,262	1,106
Grants	65,648	49,867
	<u>66,910</u>	<u>50,973</u>
<b>Other activities</b>		
Rent	32,878	31,303
Room hire and services	16,941	14,034
Other income	623	565
	<u>50,442</u>	<u>45,902</u>
<b>Bank interest receivable</b>		
Bank interest receivable	1,224	429
	<u>1,224</u>	<u>429</u>
<b>Total income</b>	<u>118,576</u>	<u>97,304</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	59,413	49,651
Rates and water	858	513
Light and heat	15,263	20,084
Repairs and maintenance	7,837	13,039
Insurance	4,438	3,949
Other maintenance	2,839	3,499
Cleaning	11,222	12,152
Accountancy	1,130	1,080
Legal and professional fees	–	3,105
Office costs, post and phone	3,725	4,526
Depreciation	7,668	7,558
Investment written off	2	–
Bank charges	131	186
DLF and DLCC	647	629
	<u>115,173</u>	<u>119,971</u>
<b>Total expenditure</b>	<u>115,173</u>	<u>119,971</u>
<b>Net income/(expenditure)</b>	<u>3,403</u>	<u>(22,667)</u>