



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 2025**

Report of the Trustees for the year ended 31 March 2025

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
Mr S J Truelove
Mr D Trethewey – resigned 19th March 2025
Mrs G L Sargeant
Mrs J Ashman
Mr M Short – appointed 25th June 2024

Chief Executive Officer

Mr Neil Baker – resigned 14th June 2024
Mrs Chantelle Mead – appointed 17th June 2024

Independent Examiners –

Gooding Accounts Ltd
Registered Office: Holloway House, Epsom Square, White Horse Business Park, Trowbridge, BA14 0XG

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.

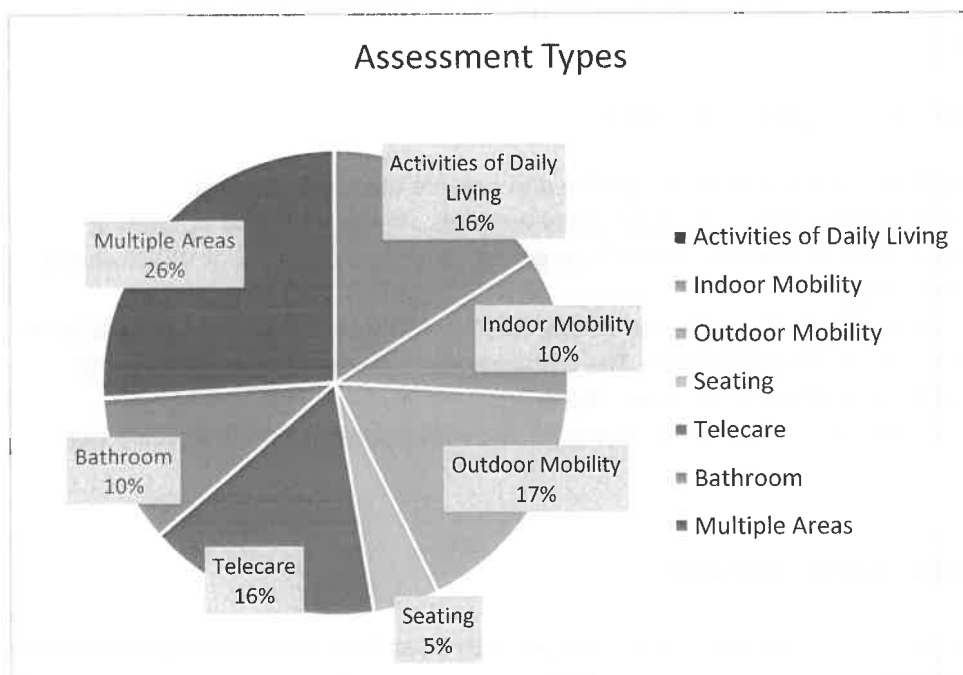
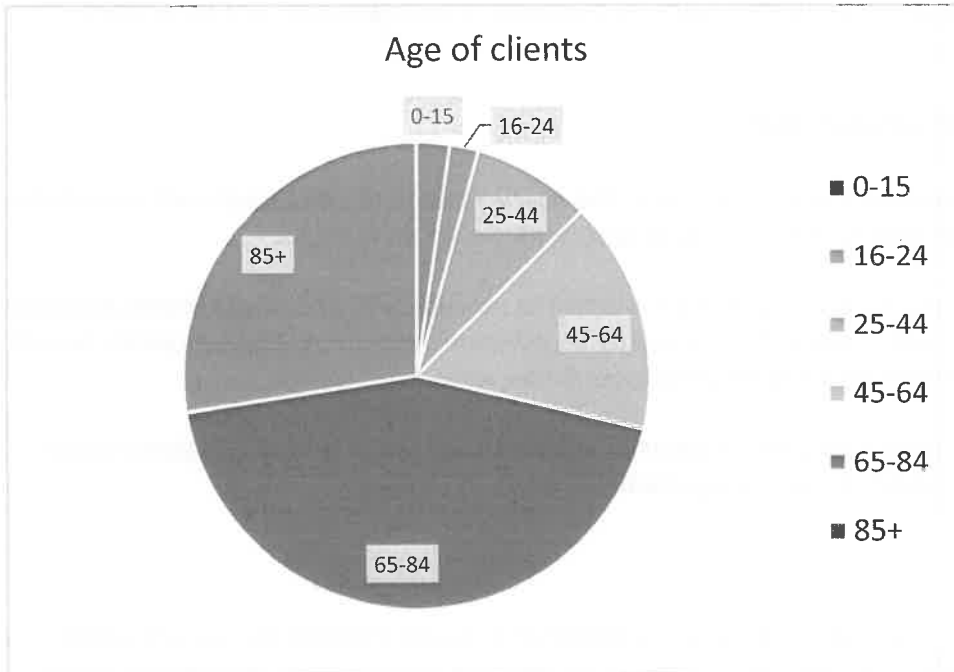
Who used and benefited from our services?

Funding provided by Wiltshire Council and The Quartet Foundation (Bath and North East Somerset) enables us to provide services to residents and professionals who work in these two geographical areas.

The Occupational Therapy team was led by our Senior Occupational Therapist Christine Bott in 2024/25, along with Ruth Cooper OT, and supported by Lindsay Pearce, OTA, and Richard May, Centre Assistant. We were proud to support over 1500 people in 2024/25, which is close to double the amount of the year before.

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

'When was ever honey made with one bee in a hive?' Is a lovely quote from Thomas Hood, an English poet and writer.

Over the past 12 months our clinical team has increased the scope and range of our activities and are providing record numbers of assessments. We have relaunched our wheelchair hire service and over the next few months we will be delivering webinars giving advice and guidance to health and care professionals.

We were sorry to see one of our longest members of staff retire, but this has provided the opportunity to recruit new team members with new skills and perspectives.

The ILC building continues to be a mixed blessing. We have a great relationship with all our tenants and have space to develop our services. However, there is the daily challenge of maintaining the building and ensuring that the facilities are up to date. This is only made possible by the hard work of our maintenance team and generous financial support of our donors and supporters.

We have continued to build up our relationships with the Commissioners and Clinical Team at Wiltshire Council to respond to the increased demand and pressures on health and care services. Our contract is still under review, but we are looking forward to developing our partnership with them, to help even more people live safely and independently in their own homes.

Great teamwork requires great leadership, and I would just like to close by recognising the contribution that Chantelle Mead has made to the work of the ILC, since taking up the role of Chief Executive last year.

Well done team. Keep up the good work.

Nigel Harris
Chair of Trustees

Chief Executive Report

During 2024–25, demand for our Occupational Therapy service continued to grow, and this year marked a significant period of development for the Independent Living Centre. My role transitioned from Centre Manager to Chief Executive part way through the financial year, and during this time I have built a strong understanding of our current position and future opportunities. As we look ahead to 2025-26, which will be my first full year in post, I feel confident and optimistic about the direction of the Centre.

Although we operated at a financial deficit in 2024–25, this reflects a year of growth and transition, and I was delighted to welcome Richard May, Centre Assistant, and Ruth Cooper, Occupational Therapist, to our team. This enabled us to significantly increase our capacity, and we were able to support many more people across the community - close to double the number compared to the previous year. We are already on track to return to break-even or a small surplus in 2025-26, and I am focused on strengthening our funding position to support long-term sustainability, while continuing to build on our growing impact.

Our close relationships with local mobility retailers remain vital to our work. Their ongoing support in providing demonstration equipment on loan, alongside manufacturers directly, ensures that our clients can access impartial advice and try the most up-to-date equipment available. We are sincerely thankful for this continued partnership, as well as the ongoing support and collaboration of our partners across Health, Adult Social Care, and local Voluntary, Community, and Social Enterprise organisations.

Our manual handling training room has remained consistently busy, supporting essential health and care agencies throughout the year. In addition to regular room hire, we also delivered a range of professional training and education sessions, including Optimised Care, Supporting Care and Independence, Accora Seating Training, Accora Floor Bed Training, Mental Health Aware training, and two Dementia Study Sessions.

We are extremely grateful to our funders for their support during 2024–25. In addition to Wiltshire Council, we would like to thank Quartet Community Foundation, Wiltshire Community Foundation, Trowbridge Town Council, Anton Jurgens Charitable Trust, Chippenham Borough Lands Charity, The Foyle Foundation, and the Jules Thorn Trust for their grant funding, alongside the National Lottery, whose funding was awarded in the previous year and utilised during 2024–25. This financial support has been essential in enabling us to expand our team, increase our capacity, and support significantly more people across our community.

Looking forward to 2025–26, we are on track to support even more people again. With the expansion of our team, including the addition of Aimee Hussey, Administrator, we are pleased that our waiting list has reduced and that we have been able to increase our attendance at community and publicity events, helping us reach new audiences and raise awareness of our services.

I am incredibly proud of the dedication, compassion, and professionalism of my team, and I would like to extend my thanks to our Trustees for their continued guidance, commitment, and support. I am excited about the direction the Centre is heading and optimistic about the future as we continue to grow and evolve to meet the needs of our community.

Statistics

Our Occupational Therapy team completed over 550 assessments during 2024-25, which is an increase of over 200 compared to the previous year, and the team answered over 1400 information requests.

In total nearly 1600 individuals were helped in 2024-25, which is close to double the year before.

Client Feedback

We are proud to have a 100% client satisfaction rate. Here are just a few of the fantastic feedback comments we received during the year:

"Thank you so much for the time and patience you took showing us the various stairlifts and wheelchairs. It really helped to focus my mind as to the best options. It was a pleasure to meet you Ruth, and also to speak to your colleagues on the telephone prior to the appointment, again, many thanks for all the help I received from you all."

"An appreciation of different types of equipment suitable for my needs. Excellent service and able to use/try equipment indoors & outside."

"Chris & Richard took the session at our pace - we had a double appointment so we didn't feel rushed at all. We were able to look at walking aids and riser recliners, it was all extremely helpful!"

"In person help, advice and support, discussing with impartial and qualified OT. Plus no pressure to buy & options for trying new equipment."

"Personalised and attentive advice. I was made aware of possibilities and extra resources to help (e.g. Social services) and equipment I had no knowledge of."

"Everything was explained well and my Mum was given lots of time to explain her challenges - thank you"

"It was nice to meet Christine today, and I very much appreciated all the time she spent with me. She was very informative and helpful, and very patient! Please pass on my thanks to her."

Chantelle Mead
Chief Executive

Financial Review

For the year to 31st March 2025 our expenditure exceeded our income. The resulting deficit totalled £15,019 (2023/24: surplus £3,403). Cash, debtors and creditors are at a level such that there are no liquidity concerns and the ILC will continue to be able to pay all debts as they fall due in the medium term.

The ILC staff are to be commended for their hard work and initiative in helping to support the financial position of the organisation during the year, both in seeking new sources of funding and improving efficiency in our expenditure. We continue to seek additional funding from a variety of sources to enable us to extend our services and assist more people.

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 £38,630 (2023/24: £28,969).

Plans for the future

We continue to work to secure additional recurring or non-recurring income from charitable funds, grants and commercial activities to improve the financial situation. The budget for 2025/26 reflects a modest surplus.

Independent examination

Gooding Accounts, formerly Haines Watts, has again been retained as Independent Examiners to prepare the Annual Report and Accounts for 2024/25. This process is now complete and will enable all required statutory returns to be submitted in a timely manner. The Annual Report and Accounts will be available at the AGM.

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 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 through part-funding from 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

Gooding Accounts, formerly Haines Watts, has again been retained as Independent Examiners to prepare the Annual Report and Accounts for 2024/25.

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 19th January 2026 and signed on its behalf by:



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 2025

GOODING ACCOUNTS LTD

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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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 2025

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 2025.

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

Dr A K Clarke	
Dr J Bradbrooke	(Resigned 3 July 2025)
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	(Resigned 19 March 2025)
Mrs J Ashman	
Mr M Short	(Appointed 25 June 2024)
Mrs G L Sargeant	

Independent examiner	Katy Gooding FCA Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire BA14 0XG
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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 2025

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 9 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.

Organisational Structure

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

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 older and disabled people 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

Staff at the ILC supported over 1,500 people in 2024/25 through telephone/email advice and face-to-face appointments with an Occupational Therapist. Clients are referred to the Centre by Adult Social Care and NHS professionals, alongside organisations in the Voluntary, Community and Social Enterprise sectors. Many members of the public also self-refer after hearing about the Centre through local publicity or word of mouth. While the ILC no longer works in partnership with Medequip we continue to have a close working relationship.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

The net deficit for the year amounted to (£15,019) (2024 - £3,403 surplus).

Reserves

At the year end reserves amounted to £317,756 (2024 - £332,775). This is made up of £267,419 (2024 - £265,426) of unrestricted funds and £50,337 (2024 - £67,349) 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 £38,630 (2024 - £28,969)

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 a good working relationship with Medequip.

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 on18 December 2025 and signed on behalf of the board of trustees by:

Nigel Harris

Prof. N D Harris
Trustee

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 2025

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 2025.

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.

Katy Gooding FCA
Independent Examiner

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2024		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	99,023	360	99,383	66,910
Other activities	6	45,229	–	45,229	50,442
Bank interest receivable	7	4,112	–	4,112	1,224
Total income		<u>148,364</u>	<u>360</u>	<u>148,724</u>	<u>118,576</u>
Expenditure					
Expenditure on charitable activities		<u>146,371</u>	<u>17,372</u>	<u>163,743</u>	<u>115,173</u>
Total expenditure		<u>146,371</u>	<u>17,372</u>	<u>163,743</u>	<u>115,173</u>
Net (expenditure)/income and net movement in funds		<u>1,993</u>	<u>(17,012)</u>	<u>(15,019)</u>	<u>3,403</u>
Reconciliation of funds					
Total funds brought forward		<u>265,426</u>	<u>67,349</u>	<u>332,775</u>	<u>329,372</u>
Total funds carried forward		<u>267,419</u>	<u>50,337</u>	<u>317,756</u>	<u>332,775</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 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		228,789		236,457
Current assets					
Debtors	13	10,645		6,311	
Cash at bank and in hand		95,767		106,242	
		<u>106,412</u>		<u>112,553</u>	
Creditors: amounts falling due within one year	14	<u>15,645</u>		<u>14,075</u>	
Net current assets			<u>90,767</u>		<u>98,478</u>
Total assets less current liabilities			<u>319,556</u>		<u>334,935</u>
Creditors: amounts falling due after more than one year	15		<u>1,800</u>		<u>2,160</u>
Net assets			<u><u>317,756</u></u>		<u><u>332,775</u></u>
Funds of the charity					
Restricted funds			50,337		67,349
Unrestricted funds			267,419		265,426
Total charity funds	17		<u><u>317,756</u></u>		<u><u>332,775</u></u>

For the year ending 31 March 2025 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 2025

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025 and are signed on behalf of the board by:



Mr A Veasey
Trustee

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 2025

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 2025

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 2025

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 2025 £
Donations			
Donations	1,088	—	1,088
Grants			
Grants	97,935	360	98,295
	<u>99,023</u>	<u>360</u>	<u>99,383</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,262	—	1,262
Grants			
Grants	55,288	10,360	65,648
	<u>56,550</u>	<u>10,360</u>	<u>66,910</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent	28,559	28,559	32,878	32,878
Room hire and services	16,084	16,084	16,941	16,941
Other income	586	586	623	623
	<u>45,229</u>	<u>45,229</u>	<u>50,442</u>	<u>50,442</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Bank interest receivable

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	<u>4,112</u>	<u>4,112</u>	<u>1,224</u>	<u>1,224</u>

8. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>7,668</u>	<u>7,668</u>

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,185</u>	<u>1,130</u>

10. Staff costs

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

	2025	2024
	£	£
Wages and salaries	<u>98,212</u>	<u>59,413</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 £6,390 (2024 - £2,145).

The average head count of employees during the year was 6 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>4</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2024 - £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 2025

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2024	350,620	97,309	447,929
Disposals	-	(1,851)	(1,851)
At 31 March 2025	<u>350,620</u>	<u>95,458</u>	<u>446,078</u>
Depreciation			
At 1 April 2024	119,344	92,128	211,472
Disposals	-	(1,851)	(1,851)
Charge for the year	7,012	656	7,668
At 31 March 2025	<u>126,356</u>	<u>90,933</u>	<u>217,289</u>
Carrying amount			
At 31 March 2025	<u>224,264</u>	<u>4,525</u>	<u>228,789</u>
At 31 March 2024	<u>231,276</u>	<u>5,181</u>	<u>236,457</u>

13. Debtors

	2025 £	2024 £
Trade debtors	8,455	4,112
Prepayments	2,190	2,199
	<u>10,645</u>	<u>6,311</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,196	11,838
Social security and other taxes	12,449	2,237
	<u>15,645</u>	<u>14,075</u>

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

	2025 £	2024 £
Deferred income	<u>1,800</u>	<u>2,160</u>

16. Deferred income

	2025 £	2024 £
At 1 April 2024	12,520	2,880
Amount deferred in year	-	10,000
Amount released in year	(10,360)	(360)
At 31 March 2025	<u>2,160</u>	<u>12,520</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>265,426</u>	<u>148,364</u>	<u>(146,371)</u>	<u>267,419</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Building essential maintenance reserve	<u>57,349</u>	<u>360</u>	<u>(7,372)</u>	<u>50,337</u>

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Lottery grant	<u>10,000</u>	<u>–</u>	<u>(10,000)</u>	<u>–</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	228,789	–	228,789
Current assets	56,075	50,337	106,412
Creditors less than 1 year	(15,645)	–	(15,645)
Creditors greater than 1 year	(1,800)	–	(1,800)
Net assets	<u>267,419</u>	<u>50,337</u>	<u>317,756</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	236,457	–	236,457
Current assets	45,204	67,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
Net assets	<u>265,426</u>	<u>67,349</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 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,088	1,262
Grants	98,295	65,648
	<u>99,383</u>	<u>66,910</u>
Other activities		
Rent	28,559	32,878
Room hire and services	16,084	16,941
Other income	586	623
	<u>45,229</u>	<u>50,442</u>
Bank interest receivable		
Bank interest receivable	4,112	1,224
	<u>4,112</u>	<u>1,224</u>
Total income	<u>148,724</u>	<u>118,576</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	98,212	59,413
Rates and water	730	858
Light and heat	17,023	15,263
Repairs and maintenance	10,757	7,837
Insurance	5,281	4,438
Other maintenance	3,422	2,839
Cleaning	12,801	11,222
Travel costs	201	–
Accountancy	1,185	1,130
Legal and professional fees	1,240	–
Office costs, post and phone	4,342	3,725
Depreciation	7,668	7,668
Investment written off	–	2
Bank charges	119	131
DLF and DLCC	762	647
	<u>163,743</u>	<u>115,173</u>
Total expenditure	<u>163,743</u>	<u>115,173</u>
Net (expenditure)/income	<u>(15,019)</u>	<u>3,403</u>

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

GOODING ACCOUNTS LTD

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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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 2025

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 2025.

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

Dr A K Clarke	
Dr J Bradbrooke	(Resigned 3 July 2025)
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	(Resigned 19 March 2025)
Mrs J Ashman	
Mr M Short	(Appointed 25 June 2024)
Mrs G L Sargeant	

Independent examiner	Katy Gooding FCA Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire BA14 0XG
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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 2025

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 9 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.

Organisational Structure

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

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 older and disabled people 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

Staff at the ILC supported over 1,500 people in 2024/25 through telephone/email advice and face-to-face appointments with an Occupational Therapist. Clients are referred to the Centre by Adult Social Care and NHS professionals, alongside organisations in the Voluntary, Community and Social Enterprise sectors. Many members of the public also self-refer after hearing about the Centre through local publicity or word of mouth. While the ILC no longer works in partnership with Medequip we continue to have a close working relationship.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

The net deficit for the year amounted to (£15,019) (2024 - £3,403 surplus).

Reserves

At the year end reserves amounted to £317,756 (2024 - £332,775). This is made up of £267,419 (2024 - £265,426) of unrestricted funds and £50,337 (2024 - £67,349) 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 £38,630 (2024 - £28,969)

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 a good working relationship with Medequip.

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 on18 December 2025 and signed on behalf of the board of trustees by:

Nigel Harris

Prof. N D Harris
Trustee

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 2025

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 2025.

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.

Katy Gooding FCA
Independent Examiner

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2024		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	99,023	360	99,383	66,910
Other activities	6	45,229	–	45,229	50,442
Bank interest receivable	7	4,112	–	4,112	1,224
Total income		<u>148,364</u>	<u>360</u>	<u>148,724</u>	<u>118,576</u>
Expenditure					
Expenditure on charitable activities		<u>146,371</u>	<u>17,372</u>	<u>163,743</u>	<u>115,173</u>
Total expenditure		<u>146,371</u>	<u>17,372</u>	<u>163,743</u>	<u>115,173</u>
Net (expenditure)/income and net movement in funds		<u>1,993</u>	<u>(17,012)</u>	<u>(15,019)</u>	<u>3,403</u>
Reconciliation of funds					
Total funds brought forward		<u>265,426</u>	<u>67,349</u>	<u>332,775</u>	<u>329,372</u>
Total funds carried forward		<u>267,419</u>	<u>50,337</u>	<u>317,756</u>	<u>332,775</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 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		228,789		236,457
Current assets					
Debtors	13	10,645		6,311	
Cash at bank and in hand		95,767		106,242	
		<u>106,412</u>		<u>112,553</u>	
Creditors: amounts falling due within one year	14	<u>15,645</u>		<u>14,075</u>	
Net current assets			<u>90,767</u>		<u>98,478</u>
Total assets less current liabilities			<u>319,556</u>		<u>334,935</u>
Creditors: amounts falling due after more than one year	15		<u>1,800</u>		<u>2,160</u>
Net assets			<u><u>317,756</u></u>		<u><u>332,775</u></u>
Funds of the charity					
Restricted funds			50,337		67,349
Unrestricted funds			267,419		265,426
Total charity funds	17		<u><u>317,756</u></u>		<u><u>332,775</u></u>

For the year ending 31 March 2025 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 2025

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025 and are signed on behalf of the board by:



Mr A Veasey
Trustee

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 2025

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 2025

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 2025

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 2025 £
Donations			
Donations	1,088	—	1,088
Grants			
Grants	97,935	360	98,295
	<u>99,023</u>	<u>360</u>	<u>99,383</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,262	—	1,262
Grants			
Grants	55,288	10,360	65,648
	<u>56,550</u>	<u>10,360</u>	<u>66,910</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent	28,559	28,559	32,878	32,878
Room hire and services	16,084	16,084	16,941	16,941
Other income	586	586	623	623
	<u>45,229</u>	<u>45,229</u>	<u>50,442</u>	<u>50,442</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Bank interest receivable

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	<u>4,112</u>	<u>4,112</u>	<u>1,224</u>	<u>1,224</u>

8. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>7,668</u>	<u>7,668</u>

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,185</u>	<u>1,130</u>

10. Staff costs

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

	2025	2024
	£	£
Wages and salaries	<u>98,212</u>	<u>59,413</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 £6,390 (2024 - £2,145).

The average head count of employees during the year was 6 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>4</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2024 - £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 2025

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2024	350,620	97,309	447,929
Disposals	-	(1,851)	(1,851)
At 31 March 2025	<u>350,620</u>	<u>95,458</u>	<u>446,078</u>
Depreciation			
At 1 April 2024	119,344	92,128	211,472
Disposals	-	(1,851)	(1,851)
Charge for the year	7,012	656	7,668
At 31 March 2025	<u>126,356</u>	<u>90,933</u>	<u>217,289</u>
Carrying amount			
At 31 March 2025	<u>224,264</u>	<u>4,525</u>	<u>228,789</u>
At 31 March 2024	<u>231,276</u>	<u>5,181</u>	<u>236,457</u>

13. Debtors

	2025 £	2024 £
Trade debtors	8,455	4,112
Prepayments	2,190	2,199
	<u>10,645</u>	<u>6,311</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,196	11,838
Social security and other taxes	12,449	2,237
	<u>15,645</u>	<u>14,075</u>

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

	2025 £	2024 £
Deferred income	<u>1,800</u>	<u>2,160</u>

16. Deferred income

	2025 £	2024 £
At 1 April 2024	12,520	2,880
Amount deferred in year	-	10,000
Amount released in year	(10,360)	(360)
At 31 March 2025	<u>2,160</u>	<u>12,520</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>265,426</u>	<u>148,364</u>	<u>(146,371)</u>	<u>267,419</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Building essential maintenance reserve	<u>57,349</u>	<u>360</u>	<u>(7,372)</u>	<u>50,337</u>

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Lottery grant	<u>10,000</u>	<u>–</u>	<u>(10,000)</u>	<u>–</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	228,789	–	228,789
Current assets	56,075	50,337	106,412
Creditors less than 1 year	(15,645)	–	(15,645)
Creditors greater than 1 year	(1,800)	–	(1,800)
Net assets	<u>267,419</u>	<u>50,337</u>	<u>317,756</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	236,457	–	236,457
Current assets	45,204	67,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
Net assets	<u>265,426</u>	<u>67,349</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 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,088	1,262
Grants	98,295	65,648
	<u>99,383</u>	<u>66,910</u>
Other activities		
Rent	28,559	32,878
Room hire and services	16,084	16,941
Other income	586	623
	<u>45,229</u>	<u>50,442</u>
Bank interest receivable		
Bank interest receivable	4,112	1,224
	<u>4,112</u>	<u>1,224</u>
Total income	<u>148,724</u>	<u>118,576</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	98,212	59,413
Rates and water	730	858
Light and heat	17,023	15,263
Repairs and maintenance	10,757	7,837
Insurance	5,281	4,438
Other maintenance	3,422	2,839
Cleaning	12,801	11,222
Travel costs	201	–
Accountancy	1,185	1,130
Legal and professional fees	1,240	–
Office costs, post and phone	4,342	3,725
Depreciation	7,668	7,668
Investment written off	–	2
Bank charges	119	131
DLF and DLCC	762	647
	<u>163,743</u>	<u>115,173</u>
Total expenditure	<u>163,743</u>	<u>115,173</u>
Net (expenditure)/income	<u>(15,019)</u>	<u>3,403</u>
