



INDEPENDENT LIVING ALTERNATIVES ANNUAL REPORT 2019-2020

PEOPLE HAVE AN INALIENABLE RIGHT TO INDEPENDENT LIVING. IT IS OFTEN NOT UNDERSTOOD WHAT THIS MEANS: IT IS ABOUT HAVING MORE THAN AN ACCESSIBLE ENVIRONMENT AND BASIC PHYSICAL NEEDS PROVIDED FOR; IT IS ABOUT A RIGHT TO LIVE SPONTANEOUSLY; A RIGHT TO POSITIVELY PROMOTE OUR DIFFERENCE AS DISABLED PEOPLE, IN ESSENCE, INDEPENDENT LIVING IS A MISNOMER: AS DISABLED PEOPLE WE SHOULD BE ABLE TO JUST THINK ABOUT LIVING AS ANYBODY ELSE.

PROMOTING INDEPENDENCE SINCE 1989

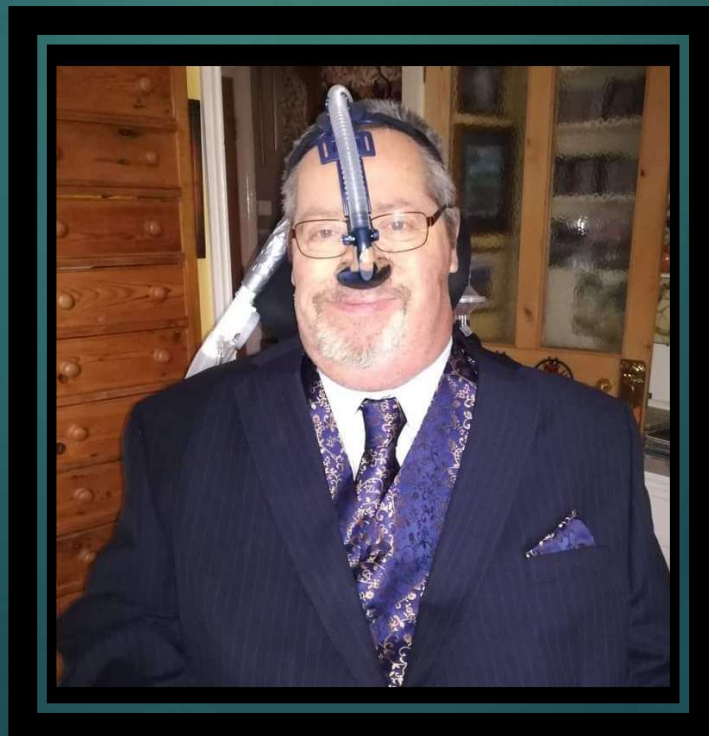
ANTHONY STEPHEN OATES

1956 - 2021

Tony joined ILA back in 1989 in the very early days of what was then the North London Independent Living Project. He served on the board of trustees from day one and was Company Secretary, a role which he held for many years. He ensured ILA held regular meetings, kept minutes, obeyed the rules and generally kept order, none of which is easy in a room of very autonomous and opinionated PA Users!

ILA followed him around the country from Chelmsford, to the Lake District and finally to Weston-Super-Mare. The surprise when he said he was moving to a village in The Lakes to run a B&B, which turned out to be little more than a row of houses! Followed by the subsequent realisation that the concept of independent living and personal assistance had not quite reached that part of the country, led to a long term relationship of ILA providing PAs.

Tony will be much missed by everyone at Independent Living Alternatives.



A PANDEMIC – COVID 19

No one really believed that when ILA packed up the office on 20th March 2020, we would not return until July 2021 and nothing had prepared us for the events to follow or the impact it would have on the social care workforce. Everything became focused on remaining safe and doing whatever necessary to ensure that Covid-19 did not impact on anyone working for or using ILA services. And it worked – we survived and made it to the other side. We have all learnt to live and work with PPE, know the difference between lateral flow and PCR as well as handwashing and sanitising and the importance of wearing a mask and good ventilation.

ILA owes a massive debt of gratitude to both PAs and PA Users, to staff and the Management Committee who worked together to ensure that everything continued to work effectively and efficiently to continue to promote independent living.

The pandemic also highlighted how enabling individual disabled people to determine their own lifestyle choices provides safe and responsive services to meet individual need in times of national crisis.

The past year was the catalyst that ILA needed to switch to a completely electronic working system enabling staff to work anywhere with ease and not require the physical presence of an office. Although, we have returned to office based working, we are taking considerable advantage of platforms such as Zoom and Teams. This has proved to be highly effective and also very efficient in relation to the time saved in not having to travel around London.

The year was not without other difficulties including:

- Towards the end of this period the business centre gave the organisation notice to move having fallen a financial victim to CV19 and decided to sell the premises
- In January 2021, ILA fell victim to cyber-fraud which resulted in several authorised push payments and led to a deficit in funds, almost all of which was repaid by the end of March 2021
- A reduction in numbers of PA Users as people with alternative options elected not to use external support during CV19, some have yet to return
- The impact of both the pandemic and Brexit on the social care workforce has greatly reduced the pool of suitable workers available

ILA continues to provide user controlled personal assistance service within London. This year ILA has:

- provided personal assistants directly to 32 individuals
- supported 18 individuals who manage their own personal assistance
- worked with 75 PAs who provided support to disabled people across London
- The Independent Living Scheme providing residential volunteers finally closed in the year as a result of the changing climate and restrictions imposed by Brexit: recognition must be paid to the early days of ILA and the hundreds of people who passed through enabling ILA to evolve to the service provider it is today

INCOME AND EXPENDITURE 2020-2021

| | |
|--------------|----------------|
| INCOME | £1,200,021 |
| EXPENDITURE | £1,189,960 |
| TOTAL | £10,061 |

THE MANAGEMENT COMMITTEE IS RESPONSIBLE FOR THE OVERALL MANAGEMENT OF ILA:

Co-Chairs: Michelle and Sue Secretary: pending Treasurer: Simon W
Simon F Ali Gabriel Penny Matt

DIRECTOR: Tracey Jannaway managing the day-to-day operations of the organisation

PA SERVICES CO-ORDINATOR: Stepanka Bulirova managing placements and payroll

ADMINISTRATORS: Eli Vanezis /Collette Jones managing enquiries and timesheets

OUT OF OFFICE: Laki Kaur/Melissa Turner managing the emergency phone line

INDEPENDENT LIVING ALTERNATIVES (ILA) Solar House, 915 High Road, London N12 8QJ

☎ 020 8343 6084 ✉ PAservices@ILAnet.co.uk

🌐 www.ILAnet.co.uk Charity number: 802198



REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

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FOR THE YEAR ENDED 31 MARCH 2021**

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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

A S Oates (resigned 26.8.21)
S B Walls
Miss P Pepper (appointed 19.5.20)
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri (appointed 21.4.20)
Ms L Kaur (appointed 29.7.20) (resigned 21.7.21)
M Smith (appointed 29.7.20)

Senior Statutory Auditor

Colin Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

PRINCIPAL ACTIVITIES

Independent Living Alternatives (ILA) is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets.

The principal activities of the Company, throughout the year were as follows

DAY-TO-DAY OPERATIONS

Disabled people who have personal experience of independent living manage ILA. Trustees are appointed by members of the organisation every year at the annual general meeting in accordance with ILA's constitution. The Trustees of ILA are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

The governance of the organisation is undertaken by ILA's Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-Day management of the organisation is undertaken by a full-time Director. ILA also employs a full-time PA Co-ordinator and a part-time Administrator.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

RISK ASSESSMENTS

Independent Living Alternatives has considered the risks associated with its operations and the management committee has resolved to work towards developing reserves.

ILA has regular monthly commitments for property rental payments, employee salaries and volunteer expenses that cannot be missed. This leaves ILA as a small organisation vulnerable to bad debtors and late payments. ILA's main income is from local authority social services department's, Primary Care Trusts and from individuals in receipt of direct payments. ILA also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with three main employees, ILA is vulnerable to long term sick commitments and the cost of agency fill-in for that period.

FINANCIAL REVIEW

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

RESERVES POLICY

ILA aims for the equivalent of six months' administration salaries to be held in reserve.

OVERALL FINANCIAL POSITION

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

FUTURE POSITION OF THE ORGANISATION

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

THE ROLE OF INDEPENDENT LIVING ALTERNATIVES

- Independent Living Alternatives (ILA) is a user controlled organisation promoting the right of disabled people to live independently primarily in the London area.
- ILA provides a comprehensive range of personal assistance services; personal assistance is the term used to define the care necessary for disabled people to live independently.
- ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity
- ILA provides personal assistance either by providing personal assistance or by enabling individuals to employ their own personal assistants

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- ILA also provides Personal Assistants in the work place, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for Personal Assistance Users and Personal Assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other PA Users or to seek different approaches to the issues that are faced by all PA Users.

ILA works with 32 PA Users on a regular basis and has over 200 disabled people registered with the organisation. There are 2 residential volunteers working for the organisation and over 95 people registered to work as personal Assistants.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Macalvins Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29.11.2021 and signed on the board's behalf by:


.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

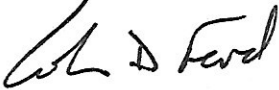
We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Colin Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:2/12/2021.....

INDEPENDENT LIVING ALTERNATIVES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 1,199,953 | - | 1,199,953 | 1,204,213 |
| Investment income | 3 | <u>68</u> | <u>-</u> | <u>68</u> | <u>275</u> |
| Total | | 1,200,021 | - | 1,200,021 | 1,204,488 |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 1,171,035 | - | 1,171,035 | 1,152,980 |
| Other | | <u>18,925</u> | <u>-</u> | <u>18,925</u> | <u>17,843</u> |
| Total | | 1,189,960 | - | 1,189,960 | 1,170,823 |
| NET INCOME | | 10,061 | - | 10,061 | 33,665 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>173,088</u> | <u>-</u> | <u>173,088</u> | <u>139,423</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>183,149</u></u> | <u><u>-</u></u> | <u><u>183,149</u></u> | <u><u>173,088</u></u> |


The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | 222 | - | 222 | 278 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 156,144 | - | 156,144 | 140,366 |
| Cash at bank and in hand | | <u>60,948</u> | <u>-</u> | <u>60,948</u> | <u>95,284</u> |
| | | 217,092 | - | 217,092 | 235,650 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (34,165) | - | (34,165) | (62,840) |
| | | <u>182,927</u> | <u>-</u> | <u>182,927</u> | <u>172,810</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>182,927</u> | <u>-</u> | <u>182,927</u> | <u>172,810</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>183,149</u> | <u>-</u> | <u>183,149</u> | <u>173,088</u> |
| NET ASSETS | | <u>183,149</u> | <u>-</u> | <u>183,149</u> | <u>173,088</u> |
| FUNDS | 13 | | | | |
| Unrestricted funds | | | | <u>183,149</u> | <u>173,088</u> |
| TOTAL FUNDS | | | | <u>183,149</u> | <u>173,088</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29/11/2021 and were signed on its behalf by:


.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

| | Notes | 2021 £ | 2020 £ |
|---|-------|----------------------|----------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | (34,460) | 8,739 |
| Other movements | | <u>56</u> | <u>-</u> |
| Net cash (used in)/provided by operating activities | | <u>(34,404)</u> | <u>8,739</u> |
| Cash flows from investing activities | | | |
| Interest received | | <u>68</u> | <u>275</u> |
| Net cash provided by investing activities | | <u>68</u> | <u>275</u> |
| Change in cash and cash equivalents in the reporting period | | | |
| | | (34,336) | 9,014 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>95,284</u> | <u>86,270</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>60,948</u></u> | <u><u>95,284</u></u> |

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2021 | 2020 |
|---|-----------------|---------------|
| | £ | £ |
| Net income for the reporting period (as per the Statement of Financial Activities) | 10,061 | 33,665 |
| Adjustments for: | | |
| Depreciation charges | 55 | 69 |
| Interest received | (68) | (275) |
| Increase in debtors | (15,777) | (53,700) |
| (Decrease)/increase in creditors | <u>(28,731)</u> | <u>28,980</u> |
| Net cash (used in)/provided by operations | <u>(34,460)</u> | <u>8,739</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.20 | Cash flow | At 31.3.21 |
|--------------------------|---------------|-----------------|---------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank and in hand | <u>95,284</u> | <u>(34,336)</u> | <u>60,948</u> |
| | <u>95,284</u> | <u>(34,336)</u> | <u>60,948</u> |
| Total | <u>95,284</u> | <u>(34,336)</u> | <u>60,948</u> |

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|------------------------|
| Plant and machinery | - 20% reducing balance |
| Computer equipment | - 20% reducing balance |

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

| | | | |
|-----------|---|------------------|------------------|
| 2. | DONATIONS AND LEGACIES | 2021 | 2020 |
| | | £ | £ |
| | Fees | 1,157,684 | 1,204,213 |
| | Grants | <u>42,269</u> | <u>-</u> |
| | | <u>1,199,953</u> | <u>1,204,213</u> |
| | Grants received, included in the above, are as follows: | | |
| | | 2021 | 2020 |
| | | £ | £ |
| | Government grants | <u>42,269</u> | <u>-</u> |
| | | | |
| 3. | INVESTMENT INCOME | 2021 | 2020 |
| | | £ | £ |
| | Deposit account interest | <u>68</u> | <u>275</u> |
| | | | |
| 4. | RAISING FUNDS | | |
| | Raising donations and legacies | 2021 | 2020 |
| | | £ | £ |
| | Staff costs | 1,079,777 | 1,022,583 |
| | Rates and water | 13,741 | 16,202 |
| | Insurance | 4,340 | 4,533 |
| | Telephone | 1,135 | 1,375 |
| | Postage and stationery | 1,004 | 2,508 |
| | Sundries | - | 7 |
| | Staff training | 2,757 | 6,163 |
| | Advertising | 1,347 | 16,065 |
| | Staff travelling | 3,919 | 1,193 |
| | Literature and promotions | - | 35 |
| | Professional fees | 4,804 | 5,781 |
| | Volunteer exp | 49,329 | 72,222 |
| | Bank charges | 327 | 340 |
| | Bad debt expense | 8,500 | 3,904 |
| | Depreciation | <u>55</u> | <u>69</u> |
| | | <u>1,171,035</u> | <u>1,152,980</u> |

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. SUPPORT COSTS

| | | |
|--------------------------|---------|---------|
| | 31.3.20 | 31.3.19 |
| | £ | £ |
| Other resources expended | 17,843 | 15,439 |

6. NET INCOME/(EXPENDITURE)

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

| | | |
|-----------------------------|-----------|-----------|
| | 2021 | 2020 |
| | £ | £ |
| Auditors' remuneration | 10,312 | 9,024 |
| Depreciation - owned assets | <u>56</u> | <u>69</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

| | | |
|-----------------------|------------------|------------------|
| | 2021 | 2020 |
| | £ | £ |
| Wages and salaries | 986,819 | 941,688 |
| Social security costs | 75,412 | 64,895 |
| Other pension costs | <u>17,546</u> | <u>16,000</u> |
| | <u>1,079,777</u> | <u>1,022,583</u> |

The average monthly number of employees during the year was as follows:

| | | |
|---------------------|-----------|-----------|
| | 2021 | 2020 |
| Administration | 3 | 3 |
| Personal assistants | 61 | 57 |
| Volunteers | <u>2</u> | <u>2</u> |
| | <u>66</u> | <u>62</u> |

No employees received emoluments in excess of £60,000.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

| 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|-----------------------------|----------------------------|-----------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 1,204,213 | - | 1,204,213 |
| Investment income | <u>275</u> | <u>-</u> | <u>275</u> |
| Total | 1,204,488 | - | 1,204,488 |
| EXPENDITURE ON | | | |
| Raising funds | 1,152,980 | - | 1,152,980 |
| Other | <u>17,843</u> | <u>-</u> | <u>17,843</u> |
| Total | <u>1,170,823</u> | <u>-</u> | <u>1,170,823</u> |
| NET INCOME | 33,665 | - | 33,665 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>139,423</u> | <u>-</u> | <u>139,423</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>173,088</u></u> | <u><u>-</u></u> | <u><u>173,088</u></u> |
| 10. TANGIBLE FIXED ASSETS | | | |
| | Plant and machinery £ | Computer equipment £ | Totals £ |
| COST | | | |
| At 1 April 2020 and 31 March 2021 | <u>9,336</u> | <u>8,495</u> | <u>17,831</u> |
| DEPRECIATION | | | |
| At 1 April 2020 | 9,260 | 8,293 | 17,553 |
| Charge for year | <u>15</u> | <u>41</u> | <u>56</u> |
| At 31 March 2021 | <u>9,275</u> | <u>8,334</u> | <u>17,609</u> |
| NET BOOK VALUE | | | |
| At 31 March 2021 | <u><u>61</u></u> | <u><u>161</u></u> | <u><u>222</u></u> |
| At 31 March 2020 | <u><u>76</u></u> | <u><u>202</u></u> | <u><u>278</u></u> |

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

| | | | |
|---|--|----------------|----------------|
| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 2021 | 2020 |
| | | £ | £ |
| Trade debtors | | 152,644 | 136,762 |
| Prepayments | | <u>3,500</u> | <u>3,604</u> |
| | | <u>156,144</u> | <u>140,366</u> |

| | | | |
|---|--|---------------|---------------|
| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 2021 | 2020 |
| | | £ | £ |
| Social security and other taxes | | 19,411 | 18,011 |
| Other creditors | | 8,420 | 11,137 |
| Pension payable | | 2,985 | 3,026 |
| Accrued expenses | | <u>3,349</u> | <u>30,666</u> |
| | | <u>34,165</u> | <u>62,840</u> |

| | | | |
|------------------------------|----------------|-----------------------------|----------------|
| 13. MOVEMENT IN FUNDS | | | |
| | | Net movement in funds | At |
| | At 1.4.20 | | 31.3.21 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 173,088 | 10,061 | 183,149 |
| | <u>173,088</u> | <u>10,061</u> | <u>183,149</u> |

Net movement in funds, included in the above are as follows:

| | | | |
|---------------------------|----------------------------|----------------------------|---------------------------|
| | Incoming resources £ | Resources expended £ | Movement in funds £ |
| Unrestricted funds | | | |
| General fund | 1,200,021 | (1,189,960) | 10,061 |
| | <u>1,200,021</u> | <u>(1,189,960)</u> | <u>10,061</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|----------------|-----------------------------|----------------|
| | | Net movement in funds | At |
| | At 1.4.19 | | 31.3.20 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 139,423 | 33,665 | 173,088 |
| | <u>139,423</u> | <u>33,665</u> | <u>173,088</u> |

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,204,488 | (1,170,823) | 33,665 |
| | <u>1,204,488</u> | <u>(1,170,823)</u> | <u>33,665</u> |
| TOTAL FUNDS | <u>1,204,488</u> | <u>(1,170,823)</u> | <u>33,665</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 139,423 | 43,726 | 183,149 |
| | <u>139,423</u> | <u>43,726</u> | <u>183,149</u> |
| TOTAL FUNDS | <u>139,423</u> | <u>43,726</u> | <u>183,149</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 2,404,509 | (2,360,783) | 43,726 |
| | <u>2,404,509</u> | <u>(2,360,783)</u> | <u>43,726</u> |
| TOTAL FUNDS | <u>2,404,509</u> | <u>(2,360,783)</u> | <u>43,726</u> |

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

| | 2021 | 2020 |
|---------------------------------------|------------------|------------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Fees | 1,157,684 | 1,204,213 |
| Grants | <u>42,269</u> | <u>-</u> |
| | 1,199,953 | 1,204,213 |
| Investment income | | |
| Deposit account interest | <u>68</u> | <u>275</u> |
| Total incoming resources | 1,200,021 | 1,204,488 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages and salaries | 986,819 | 941,688 |
| Social security | 75,412 | 64,895 |
| Pension costs | 17,546 | 16,000 |
| Rates and water | 13,741 | 16,202 |
| Insurance | 4,340 | 4,533 |
| Telephone | 1,135 | 1,375 |
| Postage and stationery | 1,004 | 2,508 |
| Sundries | - | 7 |
| Staff training | 2,757 | 6,163 |
| Advertising | 1,347 | 16,065 |
| Staff travelling | 3,919 | 1,193 |
| Literature and promotions | - | 35 |
| Professional fees | 4,804 | 5,781 |
| Volunteer exp | 49,329 | 72,222 |
| Bank charges | 327 | 340 |
| Bad debt expense | 8,500 | 3,904 |
| Plant and machinery | 15 | 19 |
| Computer equipment | <u>40</u> | <u>50</u> |
| | 1,171,035 | 1,152,980 |
| Support costs | | |
| Governance costs | | |
| Auditors' remuneration | 10,312 | 9,024 |
| Accountancy and legal fees | <u>8,613</u> | <u>8,819</u> |
| | <u>18,925</u> | <u>17,843</u> |
| Total resources expended | <u>1,189,960</u> | <u>1,170,823</u> |
| Net income | <u>10,061</u> | <u>33,665</u> |

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 02390067 (England and Wales)
REGISTERED CHARITY NUMBER: 802198

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
INDEPENDENT LIVING ALTERNATIVES**

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

INDEPENDENT LIVING ALTERNATIVES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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| Cash Flow Statement | 10 |
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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30th May 1989 and registered as a charity on 7th November 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Solar House
915 High Road
London
N12 8QJ

Trustees

A S Oates (resigned 26.8.21)
S B Walls
Miss P Pepper (appointed 19.5.20)
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford
A Kashmiri (appointed 21.4.20)
Ms L Kaur (appointed 29.7.20) (resigned 21.7.21)
M Smith (appointed 29.7.20)

Senior Statutory Auditor

Colin Ford

Auditors

Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

PRINCIPAL ACTIVITIES

Independent Living Alternatives (ILA) is a self-financed social enterprise using grant funding to develop and support new initiatives and is financed by the fees charged for service provision. These fees are met primarily by social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets.

The principal activities of the Company, throughout the year were as follows

DAY-TO-DAY OPERATIONS

Disabled people who have personal experience of independent living manage ILA. Trustees are appointed by members of the organisation every year at the annual general meeting in accordance with ILA's constitution. The Trustees of ILA are appointed on their knowledge and experience in the field of independent living. All Trustees undertake appropriate training relevant to their position on the board.

The governance of the organisation is undertaken by ILA's Management Committee, which meets every three months with provisions to hold extraordinary meetings if required. Day-to-Day management of the organisation is undertaken by a full-time Director. ILA also employs a full-time PA Co-ordinator and a part-time Administrator.

Volunteers work to the aims of the organisation by providing personal assistance to disabled people. Volunteers do not fund-raise for ILA.

RISK ASSESSMENTS

Independent Living Alternatives has considered the risks associated with its operations and the management committee has resolved to work towards developing reserves.

ILA has regular monthly commitments for property rental payments, employee salaries and volunteer expenses that cannot be missed. This leaves ILA as a small organisation vulnerable to bad debtors and late payments. ILA's main income is from local authority social services department's, Primary Care Trusts and from individuals in receipt of direct payments. ILA also receives income from organisations spot purchasing personal assistance.

Furthermore, as a small organisation with three main employees, ILA is vulnerable to long term sick commitments and the cost of agency fill-in for that period.

FINANCIAL REVIEW

The organisation ensures full cost recovery from each placement and has a fee structure reflective of the costs of service and is fundamental for the organisation's survival.

RESERVES POLICY

ILA aims for the equivalent of six months' administration salaries to be held in reserve.

OVERALL FINANCIAL POSITION

The Management Committee consider that the current financial position is satisfactory and that sufficient funds are available to meet the legal and financial obligations of the organisation.

FUTURE POSITION OF THE ORGANISATION

The Management Committee has no plans for the foreseeable future to make any substantial changes to the charity's objectives and it is the intention of the Committee to continue operating as in previous years.

THE ROLE OF INDEPENDENT LIVING ALTERNATIVES

- Independent Living Alternatives (ILA) is a user controlled organisation promoting the right of disabled people to live independently primarily in the London area.
- ILA provides a comprehensive range of personal assistance services; personal assistance is the term used to define the care necessary for disabled people to live independently.
- ILA aims to enable people who need personal assistance, to be able to live independently in the community and take full control of their lives and thereby have individuality and spontaneity
- ILA provides personal assistance either by providing personal assistance or by enabling individuals to employ their own personal assistants

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- ILA also provides Personal Assistants in the work place, to people visiting London on holiday and for conferences and events across London.

ILA provides an online training resource aimed at both disabled people and workers: Personal Assistance Training From Carer to Personal Assistant. The training explores the skills required for personal assistance and the key differences between traditional models of care and personal assistance.

Personal Assistance Café is an online resource for Personal Assistance Users and Personal Assistants to explore issues of common interest to independent living. It is a space to ask questions and to share common experience with other PA Users or to seek different approaches to the issues that are faced by all PA Users.

ILA works with 32 PA Users on a regular basis and has over 200 disabled people registered with the organisation. There are 2 residential volunteers working for the organisation and over 95 people registered to work as personal Assistants.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Macalvins Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29/11/2021 and signed on the board's behalf by:


.....
Ms M Daley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INDEPENDENT LIVING ALTERNATIVES

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

These matters were discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

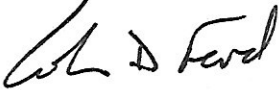
We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
INDEPENDENT LIVING ALTERNATIVES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Colin Ford (Senior Statutory Auditor)
for and on behalf of Macalvins Limited
Chartered Accountants
and Statutory Auditors
7 St John's Road
Harrow
Middlesex
HA1 2EY

Date:2/12/2021.....

INDEPENDENT LIVING ALTERNATIVES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 1,199,953 | - | 1,199,953 | 1,204,213 |
| Investment income | 3 | <u>68</u> | <u>-</u> | <u>68</u> | <u>275</u> |
| Total | | 1,200,021 | - | 1,200,021 | 1,204,488 |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 1,171,035 | - | 1,171,035 | 1,152,980 |
| Other | | <u>18,925</u> | <u>-</u> | <u>18,925</u> | <u>17,843</u> |
| Total | | 1,189,960 | - | 1,189,960 | 1,170,823 |
| NET INCOME | | 10,061 | - | 10,061 | 33,665 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>173,088</u> | <u>-</u> | <u>173,088</u> | <u>139,423</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>183,149</u></u> | <u><u>-</u></u> | <u><u>183,149</u></u> | <u><u>173,088</u></u> |


The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | 222 | - | 222 | 278 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 156,144 | - | 156,144 | 140,366 |
| Cash at bank and in hand | | <u>60,948</u> | <u>-</u> | <u>60,948</u> | <u>95,284</u> |
| | | 217,092 | - | 217,092 | 235,650 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (34,165) | - | (34,165) | (62,840) |
| | | <u>182,927</u> | <u>-</u> | <u>182,927</u> | <u>172,810</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>182,927</u> | <u>-</u> | <u>182,927</u> | <u>172,810</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>183,149</u> | <u>-</u> | <u>183,149</u> | <u>173,088</u> |
| NET ASSETS | | <u>183,149</u> | <u>-</u> | <u>183,149</u> | <u>173,088</u> |
| FUNDS | 13 | | | | |
| Unrestricted funds | | | | <u>183,149</u> | <u>173,088</u> |
| TOTAL FUNDS | | | | <u>183,149</u> | <u>173,088</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29/11/2021 and were signed on its behalf by:


.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

| | Notes | 2021 £ | 2020 £ |
|---|-------|-----------------|---------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | (34,460) | 8,739 |
| Other movements | | <u>56</u> | <u>-</u> |
| Net cash (used in)/provided by operating activities | | <u>(34,404)</u> | <u>8,739</u> |
| Cash flows from investing activities | | | |
| Interest received | | <u>68</u> | <u>275</u> |
| Net cash provided by investing activities | | <u>68</u> | <u>275</u> |
| Change in cash and cash equivalents in the reporting period | | | |
| | | (34,336) | 9,014 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>95,284</u> | <u>86,270</u> |
| Cash and cash equivalents at the end of the reporting period | | <u>60,948</u> | <u>95,284</u> |

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2021 | 2020 |
|---|-----------------|---------------|
| | £ | £ |
| Net income for the reporting period (as per the Statement of Financial Activities) | 10,061 | 33,665 |
| Adjustments for: | | |
| Depreciation charges | 55 | 69 |
| Interest received | (68) | (275) |
| Increase in debtors | (15,777) | (53,700) |
| (Decrease)/increase in creditors | <u>(28,731)</u> | <u>28,980</u> |
| Net cash (used in)/provided by operations | <u>(34,460)</u> | <u>8,739</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.20 | Cash flow | At 31.3.21 |
|--------------------------|---------------|-----------------|---------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank and in hand | <u>95,284</u> | <u>(34,336)</u> | <u>60,948</u> |
| | <u>95,284</u> | <u>(34,336)</u> | <u>60,948</u> |
| Total | <u>95,284</u> | <u>(34,336)</u> | <u>60,948</u> |

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|------------------------|
| Plant and machinery | - 20% reducing balance |
| Computer equipment | - 20% reducing balance |

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

| | | | |
|-----------|---|------------------|------------------|
| 2. | DONATIONS AND LEGACIES | 2021 | 2020 |
| | | £ | £ |
| | Fees | 1,157,684 | 1,204,213 |
| | Grants | <u>42,269</u> | <u>-</u> |
| | | <u>1,199,953</u> | <u>1,204,213</u> |
| | Grants received, included in the above, are as follows: | | |
| | | 2021 | 2020 |
| | | £ | £ |
| | Government grants | <u>42,269</u> | <u>-</u> |
| | | | |
| 3. | INVESTMENT INCOME | 2021 | 2020 |
| | | £ | £ |
| | Deposit account interest | <u>68</u> | <u>275</u> |
| | | | |
| 4. | RAISING FUNDS | | |
| | Raising donations and legacies | 2021 | 2020 |
| | | £ | £ |
| | Staff costs | 1,079,777 | 1,022,583 |
| | Rates and water | 13,741 | 16,202 |
| | Insurance | 4,340 | 4,533 |
| | Telephone | 1,135 | 1,375 |
| | Postage and stationery | 1,004 | 2,508 |
| | Sundries | - | 7 |
| | Staff training | 2,757 | 6,163 |
| | Advertising | 1,347 | 16,065 |
| | Staff travelling | 3,919 | 1,193 |
| | Literature and promotions | - | 35 |
| | Professional fees | 4,804 | 5,781 |
| | Volunteer exp | 49,329 | 72,222 |
| | Bank charges | 327 | 340 |
| | Bad debt expense | 8,500 | 3,904 |
| | Depreciation | <u>55</u> | <u>69</u> |
| | | <u>1,171,035</u> | <u>1,152,980</u> |

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. SUPPORT COSTS

| | | |
|--------------------------|---------|---------|
| | 31.3.20 | 31.3.19 |
| | £ | £ |
| Other resources expended | 17,843 | 15,439 |

6. NET INCOME/(EXPENDITURE)

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

| | | |
|-----------------------------|-----------|-----------|
| | 2021 | 2020 |
| | £ | £ |
| Auditors' remuneration | 10,312 | 9,024 |
| Depreciation - owned assets | <u>56</u> | <u>69</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

| | | |
|-----------------------|------------------|------------------|
| | 2021 | 2020 |
| | £ | £ |
| Wages and salaries | 986,819 | 941,688 |
| Social security costs | 75,412 | 64,895 |
| Other pension costs | <u>17,546</u> | <u>16,000</u> |
| | <u>1,079,777</u> | <u>1,022,583</u> |

The average monthly number of employees during the year was as follows:

| | | |
|---------------------|-----------|-----------|
| | 2021 | 2020 |
| Administration | 3 | 3 |
| Personal assistants | 61 | 57 |
| Volunteers | <u>2</u> | <u>2</u> |
| | <u>66</u> | <u>62</u> |

No employees received emoluments in excess of £60,000.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

| 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|-----------------------------|----------------------------|-----------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 1,204,213 | - | 1,204,213 |
| Investment income | <u>275</u> | <u>-</u> | <u>275</u> |
| Total | 1,204,488 | - | 1,204,488 |
| EXPENDITURE ON | | | |
| Raising funds | 1,152,980 | - | 1,152,980 |
| Other | <u>17,843</u> | <u>-</u> | <u>17,843</u> |
| Total | <u>1,170,823</u> | <u>-</u> | <u>1,170,823</u> |
| NET INCOME | 33,665 | - | 33,665 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>139,423</u> | <u>-</u> | <u>139,423</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>173,088</u></u> | <u><u>-</u></u> | <u><u>173,088</u></u> |
| 10. TANGIBLE FIXED ASSETS | | | |
| | Plant and machinery £ | Computer equipment £ | Totals £ |
| COST | | | |
| At 1 April 2020 and 31 March 2021 | <u>9,336</u> | <u>8,495</u> | <u>17,831</u> |
| DEPRECIATION | | | |
| At 1 April 2020 | 9,260 | 8,293 | 17,553 |
| Charge for year | <u>15</u> | <u>41</u> | <u>56</u> |
| At 31 March 2021 | <u>9,275</u> | <u>8,334</u> | <u>17,609</u> |
| NET BOOK VALUE | | | |
| At 31 March 2021 | <u><u>61</u></u> | <u><u>161</u></u> | <u><u>222</u></u> |
| At 31 March 2020 | <u><u>76</u></u> | <u><u>202</u></u> | <u><u>278</u></u> |

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

| | | |
|---|----------------|----------------|
| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 2021 | 2020 |
| | £ | £ |
| Trade debtors | 152,644 | 136,762 |
| Prepayments | <u>3,500</u> | <u>3,604</u> |
| | <u>156,144</u> | <u>140,366</u> |

| | | |
|---|---------------|---------------|
| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 2021 | 2020 |
| | £ | £ |
| Social security and other taxes | 19,411 | 18,011 |
| Other creditors | 8,420 | 11,137 |
| Pension payable | 2,985 | 3,026 |
| Accrued expenses | <u>3,349</u> | <u>30,666</u> |
| | <u>34,165</u> | <u>62,840</u> |

| | | | |
|------------------------------|----------------|-----------------------------|----------------|
| 13. MOVEMENT IN FUNDS | | | |
| | | Net movement in funds | At |
| | At 1.4.20 | | 31.3.21 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 173,088 | 10,061 | 183,149 |
| | <u>173,088</u> | <u>10,061</u> | <u>183,149</u> |

Net movement in funds, included in the above are as follows:

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 1,200,021 | (1,189,960) | 10,061 |
| | <u>1,200,021</u> | <u>(1,189,960)</u> | <u>10,061</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|----------------|-----------------------------|----------------|
| | | Net movement in funds | At |
| | At 1.4.19 | | 31.3.20 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 139,423 | 33,665 | 173,088 |
| | <u>139,423</u> | <u>33,665</u> | <u>173,088</u> |

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,204,488 | (1,170,823) | 33,665 |
| | <u>1,204,488</u> | <u>(1,170,823)</u> | <u>33,665</u> |
| TOTAL FUNDS | <u>1,204,488</u> | <u>(1,170,823)</u> | <u>33,665</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 139,423 | 43,726 | 183,149 |
| | <u>139,423</u> | <u>43,726</u> | <u>183,149</u> |
| TOTAL FUNDS | <u>139,423</u> | <u>43,726</u> | <u>183,149</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 2,404,509 | (2,360,783) | 43,726 |
| | <u>2,404,509</u> | <u>(2,360,783)</u> | <u>43,726</u> |
| TOTAL FUNDS | <u>2,404,509</u> | <u>(2,360,783)</u> | <u>43,726</u> |

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

| | 2021 | 2020 |
|---------------------------------------|------------------|------------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Fees | 1,157,684 | 1,204,213 |
| Grants | <u>42,269</u> | <u>-</u> |
| | 1,199,953 | 1,204,213 |
| Investment income | | |
| Deposit account interest | <u>68</u> | <u>275</u> |
| Total incoming resources | 1,200,021 | 1,204,488 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages and salaries | 986,819 | 941,688 |
| Social security | 75,412 | 64,895 |
| Pension costs | 17,546 | 16,000 |
| Rates and water | 13,741 | 16,202 |
| Insurance | 4,340 | 4,533 |
| Telephone | 1,135 | 1,375 |
| Postage and stationery | 1,004 | 2,508 |
| Sundries | - | 7 |
| Staff training | 2,757 | 6,163 |
| Advertising | 1,347 | 16,065 |
| Staff travelling | 3,919 | 1,193 |
| Literature and promotions | - | 35 |
| Professional fees | 4,804 | 5,781 |
| Volunteer exp | 49,329 | 72,222 |
| Bank charges | 327 | 340 |
| Bad debt expense | 8,500 | 3,904 |
| Plant and machinery | 15 | 19 |
| Computer equipment | <u>40</u> | <u>50</u> |
| | 1,171,035 | 1,152,980 |
| Support costs | | |
| Governance costs | | |
| Auditors' remuneration | 10,312 | 9,024 |
| Accountancy and legal fees | <u>8,613</u> | <u>8,819</u> |
| | <u>18,925</u> | <u>17,843</u> |
| Total resources expended | <u>1,189,960</u> | <u>1,170,823</u> |
| Net income | <u>10,061</u> | <u>33,665</u> |

This page does not form part of the statutory financial statements