

DEVELOPMENTS IN 2021-2022

HUMAN RESOURCES: in recognition that ILA is now employing over 50 people and does not have a dedicated HR depart we are now outsourcing HR services to Peninsula who provide professional HR and health & safety services to small businesses across the UK. This includes:

- HR expertise
- Legal services
- Employee Assistance Service offering face-to-face counselling, a medical line and online support

OFFICE IT: During lockdown and working from home ILA moved to a paperless office, to complete the transformation the organisation has also updated all office computers and software and is now able to work as easily from the office to home.

PAPERLESS OFFICE: By storing *all* information electronically ILA has been able to reduce overheads and divert resources into new job roles within the organisation. We no longer require administerial support and thus have created two new roles one focussing on recruiting personal assistants and the second role focussing on meeting CQC standards

OFFICE STAFF

Tracey Jannaway Director	Stepanka Bulirova PA Services Co-Ordinator
Nwe Zin Shaung Recruitment Officer	Syed Shah Personal Assistant Officer
Laki Kaur Out of hours contact	Melissa Turner Out of hours contact

RECRUITING PERSONAL ASSISTANTS: In the 33 years of ILA recruitment has never been as difficult as it is now. The culmination of Brexit, pandemic and austerity measures, many of the positive aspects of being a PA have diminished – salaries have not maintained their status as funders no longer recognise the value of providing support that acknowledge the skill of the social care work forces.

TAKING ILA TO 2030: does ILA still have a role in the social care market place? As ILA heads towards the 35 year mark in 2024, the intention is to spend the coming year reflecting on the past and looking at where we are heading in the coming years.

ILA was established with the premise of enabling disabled people to live independently and to be able to manage their day-to-day personal assistance. Starting in 1989 before legislation existed to enable people to manage their own funding and in many cases to determine their own service provider.

Fast-forward to 2022 many people choose to directly manage and employ their own PAs. This raises questions of do people still want to use a service that is regulated by the Care Quality Commission and requires PA Users to conform to rules which are at times in direct conflict with the service that they want to receive. For example around issues of health and safety, safeguarding, deprivation of liberties, etc.

At times, ILA is in conflict with the organisations ethos adhering to archaic legislation that perceives Disabled people as passive recipients of care. At other times it feel that PA Users may be able to take all the positive aspects of ILA and then abandon the responsibilities of being a PA User.

MANAGEMENT COMMITTEE: ILA is a user-controlled organisation: this means that whilst the Director manages the organisation on a day-to-day business the Management Committee manage the organisation. The people on the Committee decide what ILA does and everyone on the Committee is a Disabled person who uses personal assistance. This concept is fundamental to the ethos of ILA. The Committee meets around 6 times a year to review the Director's report and to make decisions on the running of the company – how policies are implemented; the work that is carried out; the current trends in personal assistance; ensuring legal requirements are met; new opportunities and most importantly the continued financial viability of the organisation.

The current Committee is:

Michelle Daley and Sue Elsegood – Co-Chairs; Vacant – Secretary; Simon Walls – Treasurer; MC: Simon Ford; Ali Kashmiri; Gabriel Pepper; Penny Pepper; Matt Smith



**PROMOTING THE RIGHTS OF DISABLED PEOPLE TO
LIVE INDEPENDENTLY BY PROVIDING A
COMPREHENSIVE RANGE OF PERSONAL ASSISTANCE
SERVICES SINCE 1989**

**INDEPENDENT LIVING ALTERNATIVES
SOLAR HOUSE 915 HIGH ROAD LONDON N12 8QJ
020 8020 8343 6084 WWW.ILANET.CO.UK
PASERVICES@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 2022
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 2022

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

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 as well as Access to Work and self-funder.

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

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 directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

ILA also provides personal assistants in the workplace, 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 personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 36 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 73 people registered to work as personal assistants.

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

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2022 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 56 personal assistance users, including 38 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café is an online resource for personal assistance users and personal assistants.

FINANCIAL REVIEW

Financial summary

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.

Incoming resources for the year ended 31 March 2022 were recorded at £1,129,283 (2021: £1,200,021).

Expenditure for the year ended 31 March 2022 was recorded at £1,100,929 (2021: £1,189,960).

Net income for the year ended 31 March 2022 was recorded at £28,354 (2021: £10,061).

Net assets at 31 March 2022 were recorded at £211,503 (2021: £183,149).

Fund balances

As at 31 March 2022 the charity held unrestricted funds of £211,503 (2021: £183,149).

There were no restricted funds at 31 March 2022 (2021: nil).

Included within unrestricted funds at 31 March 2022 were cash balances of £115,614 (2021: £60,948).

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.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

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.

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.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives 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.

Organisational structure

The governance of Independent Living Alternatives ("ILA") is undertaken by a 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.

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

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

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

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

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees

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

Company Secretary

S B Walls

Senior Statutory Auditor

Colin D. 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

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;
- 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.

INDEPENDENT LIVING ALTERNATIVES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

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

Approved by order of the board of trustees on and signed on its 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 2022 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 2022 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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:

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.

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 D. 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:

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,129,234	-	1,129,234	1,199,953
Investment income	3	<u>49</u>	<u>-</u>	<u>49</u>	<u>68</u>
Total		<u>1,129,283</u>	<u>-</u>	<u>1,129,283</u>	<u>1,200,021</u>
EXPENDITURE ON					
Raising funds	4	1,082,886	-	1,082,886	1,171,035
Other		<u>18,043</u>	<u>-</u>	<u>18,043</u>	<u>18,925</u>
Total		<u>1,100,929</u>	<u>-</u>	<u>1,100,929</u>	<u>1,189,960</u>
NET INCOME		28,354	-	28,354	10,061
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>183,149</u>	<u>-</u>	<u>183,149</u>	<u>173,088</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>211,503</u></u>	<u><u>-</u></u>	<u><u>211,503</u></u>	<u><u>183,149</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	393	-	393	222
CURRENT ASSETS					
Debtors	11	127,287	-	127,287	156,144
Cash at bank and in hand		<u>115,614</u>	<u>-</u>	<u>115,614</u>	<u>60,948</u>
		242,901	-	242,901	217,092
CREDITORS					
Amounts falling due within one year	12	(31,791)	-	(31,791)	(34,165)
		<u>211,110</u>	<u>-</u>	<u>211,110</u>	<u>182,927</u>
NET CURRENT ASSETS					
		211,503	-	211,503	183,149
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
NET ASSETS					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
FUNDS					
Unrestricted funds	14			<u>211,503</u>	<u>183,149</u>
TOTAL FUNDS					
				<u>211,503</u>	<u>183,149</u>

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

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

.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>54,886</u>	<u>(34,404)</u>
Net cash provided by/(used in) operating activities		<u>54,886</u>	<u>(34,404)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(269)	-
Interest received		<u>49</u>	<u>68</u>
Net cash (used in)/provided by investing activities		<u>(220)</u>	<u>68</u>
Change in cash and cash equivalents in the reporting period		54,666	(34,336)
Cash and cash equivalents at the beginning of the reporting period		<u>60,948</u>	<u>95,284</u>
Cash and cash equivalents at the end of the reporting period		<u><u>115,614</u></u>	<u><u>60,948</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 2022**

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

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	28,354	10,061
Adjustments for:		
Depreciation charges	98	55
Interest received	(49)	(68)
Decrease/(increase) in debtors	28,857	(15,777)
Decrease in creditors	<u>(2,374)</u>	<u>(28,675)</u>
Net cash provided by/(used in) operations	<u>54,886</u>	<u>(34,404)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
Total	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	<u><u>1,129,234</u></u>	<u><u>1,199,953</u></u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Governments grants	<u>23,411</u>	<u>42,269</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>49</u>	<u>68</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	989,035	1,079,777
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Depreciation	<u>98</u>	<u>55</u>
	<u><u>1,082,886</u></u>	<u><u>1,171,035</u></u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. SUPPORT COSTS

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Depreciation - owned assets	98	56
Accountancy fees payable to auditor	<u>7,058</u>	<u>8,613</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	916,609	986,819
Social security costs	58,530	75,412
Other pension costs	<u>13,896</u>	<u>17,546</u>
	<u>989,035</u>	<u>1,079,777</u>

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

	31.3.22	31.3.21
Administration	3	3
Personal assistants	52	61
Volunteers	<u>2</u>	<u>2</u>
	<u>57</u>	<u>66</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 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,199,953	-	1,199,953
Investment income	<u>68</u>	<u>-</u>	<u>68</u>
Total	<u>1,200,021</u>	<u>-</u>	<u>1,200,021</u>
EXPENDITURE ON			
Raising funds	1,171,035	-	1,171,035
Other	<u>18,925</u>	<u>-</u>	<u>18,925</u>
Total	<u>1,189,960</u>	<u>-</u>	<u>1,189,960</u>
NET INCOME	10,061	-	10,061
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>173,088</u>	<u>-</u>	<u>173,088</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>183,149</u></u>	<u><u>-</u></u>	<u><u>183,149</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	9,336	8,495	17,831
Additions	<u>155</u>	<u>114</u>	<u>269</u>
At 31 March 2022	<u>9,491</u>	<u>8,609</u>	<u>18,100</u>
DEPRECIATION			
At 1 April 2021	9,275	8,334	17,609
Charge for year	<u>43</u>	<u>55</u>	<u>98</u>
At 31 March 2022	<u>9,318</u>	<u>8,389</u>	<u>17,707</u>
NET BOOK VALUE			
At 31 March 2022	<u><u>173</u></u>	<u><u>220</u></u>	<u><u>393</u></u>
At 31 March 2021	<u><u>61</u></u>	<u><u>161</u></u>	<u><u>222</u></u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	117,777	152,644
Other debtors	4,056	-
Prepayments	<u>5,454</u>	<u>3,500</u>
	<u>127,287</u>	<u>156,144</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	15,217	19,411
Other creditors	2,561	8,420
Pension payable	2,905	2,985
Accrued expenses	<u>11,108</u>	<u>3,349</u>
	<u>31,791</u>	<u>34,165</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	<u>8,112</u>	<u>4,598</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	183,149	28,354	211,503
	<u>183,149</u>	<u>28,354</u>	<u>211,503</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,129,283	(1,100,929)	28,354
	<u>1,129,283</u>	<u>(1,100,929)</u>	<u>28,354</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	173,088	10,061	183,149
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>10,061</u>	<u>183,149</u>

Comparative 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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,200,021</u>	<u>(1,189,960)</u>	<u>10,061</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	173,088	38,415	211,503
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>38,415</u>	<u>211,503</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	2,329,304	(2,290,889)	38,415
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,329,304</u>	<u>(2,290,889)</u>	<u>38,415</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	1,129,234	1,199,953
Investment income		
Deposit account interest	<u>49</u>	<u>68</u>
Total incoming resources	1,129,283	1,200,021
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	916,609	986,819
Social security	58,530	75,412
Pension costs	13,896	17,546
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Plant and machinery	43	15
Computer equipment	<u>55</u>	<u>40</u>
	1,082,886	1,171,035
Support costs		
Governance costs		
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>
Total resources expended	<u>1,100,929</u>	<u>1,189,960</u>
Net income	<u><u>28,354</u></u>	<u><u>10,061</u></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 2022
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 2022

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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).

The report has been prepared to meet the requirements for a directors' report for the purposes of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Independent Living Alternatives are the relief of need, hardship or distress of Disabled People and the dependents and families of such people in particular but not exclusively who are resident in the London Area in particular but not exclusively in the following ways: (I) by providing counselling and advice; (II) by providing facilities and equipment; and (III) by providing voluntary help.

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 as well as Access to Work and self-funder.

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

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 directly providing the personal assistance or by enabling individuals to employ their own personal assistants.

ILA also provides personal assistants in the workplace, 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 personal assistance users or to seek different approaches to the issues that are faced by all personal assistance users.

ILA works with 36 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 73 people registered to work as personal assistants.

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

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Public benefit

Independent Living Alternatives meets the definition of a public benefit entity under FRS 102.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the year to 31 March 2022 Independent Living Alternatives continued to provide a comprehensive range of personal assistance services to a number of users to help them live independently in the community and take full control of their lives and thereby have individuality and spontaneity.

In total the charity provided personal assistance services to 56 personal assistance users, including 38 regular users.

The charity continues to offer an online training resource aimed at both disabled people and workers, and continues to operate the Personal Assistance Café is an online resource for personal assistance users and personal assistants.

FINANCIAL REVIEW

Financial summary

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.

Incoming resources for the year ended 31 March 2022 were recorded at £1,129,283 (2021: £1,200,021).

Expenditure for the year ended 31 March 2022 was recorded at £1,100,929 (2021: £1,189,960).

Net income for the year ended 31 March 2022 was recorded at £28,354 (2021: £10,061).

Net assets at 31 March 2022 were recorded at £211,503 (2021: £183,149).

Fund balances

As at 31 March 2022 the charity held unrestricted funds of £211,503 (2021: £183,149).

There were no restricted funds at 31 March 2022 (2021: nil).

Included within unrestricted funds at 31 March 2022 were cash balances of £115,614 (2021: £60,948).

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.

Reserves policy

Independent Living Alternatives aims to hold in reserve the equivalent of six months' administration salaries and operating costs.

FUTURE PLANS

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.

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.

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees of Independent Living Alternatives are appointed by the members of the organisation every year at the annual general meeting in accordance with the Charity's constitution. The Trustees of Independent Living Alternatives 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.

Organisational structure

The governance of Independent Living Alternatives ("ILA") is undertaken by a 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.

Related parties

None of the Trustees receive remuneration or other benefits from their work with the Independent Living Alternatives.

There were no Trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Risk management

The Trustees are responsible for establishing and monitoring internal control systems within the Charity. The major risks which may impact the activities of the Charity have been reviewed during the year and the Trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the Charity.

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

Furthermore, as a small organisation with a number of key employees, Independent Living Alternatives is vulnerable to long term sick commitments and the cost of agency fill-in for those periods.

Independent Living Alternatives has considered the risks associated with its operations and the Management Committee has resolved to work towards increasing the level of reserves.

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

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees

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

Company Secretary

S B Walls

Senior Statutory Auditor

Colin D. 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

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;
- 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.

INDEPENDENT LIVING ALTERNATIVES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

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

Approved by order of the board of trustees on and signed on its 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 2022 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 2022 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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:

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.

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 D. 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:

INDEPENDENT LIVING ALTERNATIVES
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,129,234	-	1,129,234	1,199,953
Investment income	3	<u>49</u>	<u>-</u>	<u>49</u>	<u>68</u>
Total		<u>1,129,283</u>	<u>-</u>	<u>1,129,283</u>	<u>1,200,021</u>
EXPENDITURE ON					
Raising funds	4	1,082,886	-	1,082,886	1,171,035
Other		<u>18,043</u>	<u>-</u>	<u>18,043</u>	<u>18,925</u>
Total		<u>1,100,929</u>	<u>-</u>	<u>1,100,929</u>	<u>1,189,960</u>
NET INCOME		28,354	-	28,354	10,061
RECONCILIATION OF FUNDS					
Total funds brought forward		183,149	-	183,149	173,088
TOTAL FUNDS CARRIED FORWARD		<u><u>211,503</u></u>	<u><u>-</u></u>	<u><u>211,503</u></u>	<u><u>183,149</u></u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	393	-	393	222
CURRENT ASSETS					
Debtors	11	127,287	-	127,287	156,144
Cash at bank and in hand		<u>115,614</u>	<u>-</u>	<u>115,614</u>	<u>60,948</u>
		242,901	-	242,901	217,092
CREDITORS					
Amounts falling due within one year	12	(31,791)	-	(31,791)	(34,165)
		<u>211,110</u>	<u>-</u>	<u>211,110</u>	<u>182,927</u>
NET CURRENT ASSETS					
		211,503	-	211,503	183,149
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
NET ASSETS					
		<u>211,503</u>	<u>-</u>	<u>211,503</u>	<u>183,149</u>
FUNDS					
Unrestricted funds	14			<u>211,503</u>	<u>183,149</u>
TOTAL FUNDS					
				<u>211,503</u>	<u>183,149</u>

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

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

.....
M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>54,886</u>	<u>(34,404)</u>
Net cash provided by/(used in) operating activities		<u>54,886</u>	<u>(34,404)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(269)	-
Interest received		<u>49</u>	<u>68</u>
Net cash (used in)/provided by investing activities		<u>(220)</u>	<u>68</u>
Change in cash and cash equivalents in the reporting period		54,666	(34,336)
Cash and cash equivalents at the beginning of the reporting period		<u>60,948</u>	<u>95,284</u>
Cash and cash equivalents at the end of the reporting period		<u><u>115,614</u></u>	<u><u>60,948</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 2022**

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

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	28,354	10,061
Adjustments for:		
Depreciation charges	98	55
Interest received	(49)	(68)
Decrease/(increase) in debtors	28,857	(15,777)
Decrease in creditors	<u>(2,374)</u>	<u>(28,675)</u>
Net cash provided by/(used in) operations	<u>54,886</u>	<u>(34,404)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>
Total	<u>60,948</u>	<u>54,666</u>	<u>115,614</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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.

Government grants

Government grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants which become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised as income in the period in which it becomes receivable.

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	<u><u>1,129,234</u></u>	<u><u>1,199,953</u></u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Goverments grants	<u>23,411</u>	<u>42,269</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>49</u>	<u>68</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	989,035	1,079,777
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Depreciation	<u>98</u>	<u>55</u>
	<u><u>1,082,886</u></u>	<u><u>1,171,035</u></u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. SUPPORT COSTS

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,484	10,312
Depreciation - owned assets	98	56
Accountancy fees payable to auditor	<u>7,058</u>	<u>8,613</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	916,609	986,819
Social security costs	58,530	75,412
Other pension costs	<u>13,896</u>	<u>17,546</u>
	<u>989,035</u>	<u>1,079,777</u>

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

	31.3.22	31.3.21
Administration	3	3
Personal assistants	52	61
Volunteers	<u>2</u>	<u>2</u>
	<u>57</u>	<u>66</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 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,199,953	-	1,199,953
Investment income	<u>68</u>	<u>-</u>	<u>68</u>
Total	<u>1,200,021</u>	<u>-</u>	<u>1,200,021</u>
 EXPENDITURE ON			
Raising funds	1,171,035	-	1,171,035
Other	<u>18,925</u>	<u>-</u>	<u>18,925</u>
Total	<u>1,189,960</u>	<u>-</u>	<u>1,189,960</u>
 NET INCOME	 10,061	 -	 10,061
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>173,088</u>	<u>-</u>	<u>173,088</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>183,149</u>	 <u>-</u>	 <u>183,149</u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	9,336	8,495	17,831
Additions	<u>155</u>	<u>114</u>	<u>269</u>
At 31 March 2022	<u>9,491</u>	<u>8,609</u>	<u>18,100</u>
 DEPRECIATION			
At 1 April 2021	9,275	8,334	17,609
Charge for year	<u>43</u>	<u>55</u>	<u>98</u>
At 31 March 2022	<u>9,318</u>	<u>8,389</u>	<u>17,707</u>
 NET BOOK VALUE			
At 31 March 2022	<u>173</u>	<u>220</u>	<u>393</u>
At 31 March 2021	<u>61</u>	<u>161</u>	<u>222</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	117,777	152,644
Other debtors	4,056	-
Prepayments	<u>5,454</u>	<u>3,500</u>
	<u>127,287</u>	<u>156,144</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	15,217	19,411
Other creditors	2,561	8,420
Pension payable	2,905	2,985
Accrued expenses	<u>11,108</u>	<u>3,349</u>
	<u>31,791</u>	<u>34,165</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	<u>8,112</u>	<u>4,598</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	183,149	28,354	211,503
	<u>183,149</u>	<u>28,354</u>	<u>211,503</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,129,283	(1,100,929)	28,354
	<u>1,129,283</u>	<u>(1,100,929)</u>	<u>28,354</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	173,088	10,061	183,149
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>10,061</u>	<u>183,149</u>

Comparative 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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,200,021</u>	<u>(1,189,960)</u>	<u>10,061</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	173,088	38,415	211,503
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,088</u>	<u>38,415</u>	<u>211,503</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	2,329,304	(2,290,889)	38,415
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,329,304</u>	<u>(2,290,889)</u>	<u>38,415</u>

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,105,823	1,157,684
Grants	<u>23,411</u>	<u>42,269</u>
	1,129,234	1,199,953
Investment income		
Deposit account interest	<u>49</u>	<u>68</u>
Total incoming resources	1,129,283	1,200,021
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	916,609	986,819
Social security	58,530	75,412
Pension costs	13,896	17,546
Rent, rates and water	21,084	13,741
Insurance	5,549	4,340
Telephone and IT	2,335	1,135
Postage and stationery	1,358	1,004
Staff training	8,429	2,757
Advertising	814	1,347
Staff travelling	4,516	3,919
Professional fees	4,899	4,804
Volunteer expenses	44,399	49,329
Bank charges	370	327
Bad debt expense	-	8,500
Plant and machinery	43	15
Computer equipment	<u>55</u>	<u>40</u>
	1,082,886	1,171,035
Support costs		
Governance costs		
Auditors' remuneration	9,484	10,312
Accountancy and legal fees	<u>8,559</u>	<u>8,613</u>
	<u>18,043</u>	<u>18,925</u>
Total resources expended	<u>1,100,929</u>	<u>1,189,960</u>
Net income	<u><u>28,354</u></u>	<u><u>10,061</u></u>

This page does not form part of the statutory financial statements