

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
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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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025. 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 Department of Work and Pensions - Access to Work and self-funders.

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 self-directed 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 43 personal assistance users on a regular basis and has over 200 disabled people registered with the organisation. There are 100 people registered to work as personal assistants.

**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.

**ACHIEVEMENTS AND PERFORMANCE**

During the year to 31 March 2025 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 89 personal assistance users, including 43 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 as an online resource for personal assistance users and personal assistants.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**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.

The principal source of funding is from social services as a Direct Payment under the Community Care Act and through Continuing Care NHS Personal Health Budgets as well as Department of Work and Pensions - Access to Work and self-funders.

Incoming resources for the year ended 31 March 2025 were recorded at £1,758,063 (2024: £1,475,194).

Expenditure for the year ended 31 March 2025 was recorded at £1,747,708 (2024: £1,413,654).

Net income for the year ended 31 March 2025 was recorded at £10,355 (2024: £63,902)

Net assets at 31 March 2025 were recorded at £310,699 (2024: £300,344).

**Fund balances**

As at 31 March 2025 the charity held unrestricted funds of £310,699 (2024: £300,344).

There were no restricted funds at 31 March 2025 (2024: Nil).

Included within unrestricted funds at 31 March 2025 were cash balances of £152,439 (2024: £159,764).

**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.

**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 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 Director (28 hours), ILA also a full-time PA Services Co-ordinator (28 hours), a Recruitment Officer (20 hours) and a PA Officer (14 hours).

**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 2025 nor for the year ended 31 March 2024.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 and employee salaries 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 departments, 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

**Trustees**

S B Walls  
G Pepper  
Ms M Daley  
Miss S Elsegood  
S E Ford  
A Kashmiri  
M Smith  
S V Sodha  
A H Landre

**Company Secretary**

S B Walls

**Senior Statutory Auditor**

Shailesh V Patel

**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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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.

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.

Approved by order of the board of trustees on 27 November 2025 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 2025 which comprise the Statement of Financial Activities, the Balance Sheet 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 2025 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.

### **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.

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

### 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.

### 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.

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 noncompliance;
- 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](http://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.

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

27 November 2025

**INDEPENDENT LIVING ALTERNATIVES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,755,038	-	1,755,038	1,475,194
Investment income	3	<u>3,025</u>	-	<u>3,025</u>	<u>2,362</u>
<b>Total</b>		<u><u>1,758,063</u></u>	<u><u>-</u></u>	<u><u>1,758,063</u></u>	<u><u>1,477,556</u></u>
<b>EXPENDITURE ON</b>					
Raising funds	4	1,703,688	-	1,703,688	1,374,971
Other		<u>44,020</u>	-	<u>44,020</u>	<u>38,683</u>
<b>Total</b>		<u><u>1,747,708</u></u>	<u><u>-</u></u>	<u><u>1,747,708</u></u>	<u><u>1,413,654</u></u>
<b>NET INCOME</b>		10,355	-	10,355	63,902
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		300,344	-	300,344	236,442
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>310,699</u></u>	<u><u>-</u></u>	<u><u>310,699</u></u>	<u><u>300,344</u></u>

The notes form part of these financial statements

**INDEPENDENT LIVING ALTERNATIVES (REGISTERED NUMBER: 02390067)**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	2,270	-	2,270	2,572
<b>CURRENT ASSETS</b>					
Debtors	11	212,021	-	212,021	197,306
Cash at bank and in hand		<u>152,439</u>	<u>-</u>	<u>152,439</u>	<u>159,764</u>
		364,460	-	364,460	357,070
<b>CREDITORS</b>					
Amounts falling due within one year	12	(56,031)	-	(56,031)	(59,298)
<b>NET CURRENT ASSETS</b>					
		<u>308,429</u>	<u>-</u>	<u>308,429</u>	<u>297,772</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		310,699	-	310,699	300,344
<b>NET ASSETS</b>					
<b>FUNDS</b>	13	<u>310,699</u>	<u>-</u>	<u>310,699</u>	<u>300,344</u>
Unrestricted funds				310,699	300,344
<b>TOTAL FUNDS</b>				<u>310,699</u>	<u>300,344</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 27 November 2025 and were signed on its behalf by:

M Daley - Trustee

## INDEPENDENT LIVING ALTERNATIVES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 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.

Fixtures and fittings	- 20% reducing balance
Office equipment	- 20% reducing balance

##### **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.

##### **Financial Instruments**

Financial assets and liabilities are initially recognized at fair value and subsequently measured at amortised cost, fair value through profit or loss (FVTPL), or fair value through other comprehensive income (FVOCI), depending on their classification.

**INDEPENDENT LIVING ALTERNATIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>2. DONATIONS AND LEGACIES</b>		2025	2024
		£	£
Fees		<u>1,755,038</u>	<u>1,475,194</u>
<b>3. INVESTMENT INCOME</b>		2025	2024
		£	£
Deposit account interest		<u>3,025</u>	<u>2,362</u>
<b>4. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		2025	2024
		£	£
Staff costs		1,524,850	1,231,787
Rent, rates and water		30,494	39,375
Insurance		9,848	7,903
Telephone and IT		8,458	10,730
Postage and stationery		117	598
Sundries		56,018	3,624
Staff training		3,100	5,441
Advertising		650	3,510
Staff travelling - ILA		4,001	1,653
Professional fees		13,896	17,684
Bank charges		395	348
Subscription		1,260	445
Staff accommodation		44,828	47,069
Staff Travelling - PA		5,255	4,196
Depreciation		518	608
		<u>1,703,688</u>	<u>1,374,971</u>
<b>5. SUPPORT COSTS</b>			
		31.3.25	31.3.24
	£		£
Auditors' remuneration		12,864	12,252
Accountancy and legal fees		31,156	26,431
		<u>44,020</u>	<u>38,683</u>
<b>6. NET INCOME/(EXPENDITURE)</b>			
Net income/(expenditure) is stated after charging/(crediting):			
		2025	2024
		£	£
Auditors' remuneration		12,864	12,252
Depreciation - owned assets		518	608
Accountancy fees payable to auditor		<u>31,156</u>	<u>26,431</u>

**INDEPENDENT LIVING ALTERNATIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, trustees received no remuneration.

During the year, a number of trustees utilized the charity's services and paid fees to the value of £544,559 (2024: £293,389)

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**8. STAFF COSTS**

	£	£	31.3.25	31.3.24
Wages and salaries			1,390,108	1,129,709
Social security costs			114,581	84,741
Other pension costs			20,161	17,337
			1,524,850	1,231,787

Included in above costs is the cost of administrative staff shown as per below:

	£	£	31.3.25	31.3.24
Wages and salaries			126,193	113,340
Social security costs			10,764	9,34
Other pension costs			2,421	2,268
			139,378	124,982

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

	2025	2024
Administration	5	5
Personal assistants	71	59
	76	64

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,475,194	-	1,475,194
Investment income	2,362	-	2,362
<b>Total</b>	1,477,556	-	1,477,556
<b>EXPENDITURE ON</b>			
Raising funds	1,374,971	-	1,374,971
Other	38,683	-	38,683
<b>Total</b>	1,413,654	-	1,413,654

**INDEPENDENT LIVING ALTERNATIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>9.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £
	<b>NET INCOME</b>	63,902	-	63,902
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	236,442	-	236,442
	<b>TOTAL FUNDS CARRIED FORWARD</b>	300,344	-	300,344
<b>10.</b>	<b>TANGIBLE FIXED ASSETS</b>	Fixtures and fittings £	Office equipment £	Totals £
	<b>COST</b>			
	At 1 April 2024	10,173	11,394	21,567
	Additions	216	-	216
	At 31 March 2025	10,389	11,394	21,783
	<b>DEPRECIATION</b>			
	At 1 April 2024	9,626	9,369	18,995
	Charge for year	113	405	518
	At 31 March 2025	9,739	9,774	19,513
	<b>NET BOOK VALUE</b>			
	At 31 March 2025	650	1,620	2,270
	At 31 March 2024	547	2,025	2,572
<b>11.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			2025	2024
			£	£
	Trade debtors		197,692	184,084
	Other debtors		4,476	4,296
	Prepayments		9,853	8,926
			212,021	197,306

**INDEPENDENT LIVING ALTERNATIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	6,494	16,989
Social security and other taxes	19,326	12,469
Pension payable	-	4,325
Accrued expenses	30,211	25,515
	<u>56,031</u>	<u>59,298</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	300,344	10,355	310,699
<b>TOTAL FUNDS</b>	<u>300,344</u>	<u>10,355</u>	<u>310,699</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,758,063	(1,747,708)	10,355
<b>TOTAL FUNDS</b>	<u>1,758,063</u>	<u>(1,747,708)</u>	<u>10,355</u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	236,442	63,902	300,344
<b>TOTAL FUNDS</b>	<u>236,442</u>	<u>63,902</u>	<u>300,344</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,477,556	(1,413,654)	63,902
<b>TOTAL FUNDS</b>	<u>1,477,556</u>	<u>(1,413,654)</u>	<u>63,902</u>

**INDEPENDENT LIVING ALTERNATIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**13. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	236,442	74,257	310,699
<b>TOTAL FUNDS</b>	<u>236,442</u>	<u>74,257</u>	<u>310,699</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 £
<b>Unrestricted funds</b>			
General fund	3,235,619	(3,161,362)	74,257
<b>TOTAL FUNDS</b>	<u>3,235,619</u>	<u>(3,161,362)</u>	<u>74,257</u>

**14. RELATED PARTY DISCLOSURES**

During the year, a number of trustees utilized the charity's services and the total services provided to them amounted to £544,559 (2024: £293,389).

As at year end, fees amounting to £53,687 (2024: £10,935) were outstanding from trustees in respect of services provided to them.

During the year, remuneration paid to key managerial personnel amounted to £46,397 (2024: £44,830).

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