

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	8

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

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

The trustees

Prof. N D Harris (Chair of Trustees)
Mr A Veasey (Treasurer)
Mrs S Harding
Dr A K Clarke
Dr J Bradbrooke
Mrs L Jeggo
Mr J Hurn
Mrs J Hillier
Mr E Clifford
Mr S J Truelove
Mr D Trethewey (Appointed 13 September 2022)

Chief Executive Mr N Baker

Company secretary Mr E Clifford

Independent examiner Matthew Porter FCA
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

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

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice on over 475 different needs from clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Due to difficulties with recruitment, some of these assessments were conducted by a locum OT prior to our previous permanent OT returning for one day a week. Of these appointments, 89% were people from Wiltshire, while 11% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth, meaning staff also dealt with over 700 general enquiries.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

The net deficit for the year amounted to £22,667 (2022 - Deficit £9,594). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £329,372 (2022 - £352,039). This is made up of £265,011 (2022 - £280,666) of unrestricted funds and £64,361 (2022 - £71,373) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £23,841 (2022 - £31,938)

Future Plans

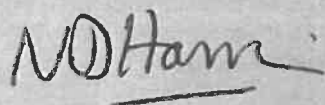
The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 September 2023 and signed on behalf of the board of trustees by:



Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

16 October 2023

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	50,613	360	50,973	49,038
Other activities	6	45,902	–	45,902	44,801
Bank interest receivable	7	429	–	429	93
Total income		<u>96,944</u>	<u>360</u>	<u>97,304</u>	<u>93,932</u>
Expenditure					
Expenditure on charitable activities		<u>112,599</u>	<u>7,372</u>	<u>119,971</u>	<u>103,526</u>
Total expenditure		<u>112,599</u>	<u>7,372</u>	<u>119,971</u>	<u>103,526</u>
Net expenditure and net movement in funds		<u>(15,655)</u>	<u>(7,012)</u>	<u>(22,667)</u>	<u>(9,594)</u>
Reconciliation of funds					
Total funds brought forward		<u>280,666</u>	<u>71,373</u>	<u>352,039</u>	<u>361,633</u>
Total funds carried forward		<u>265,011</u>	<u>64,361</u>	<u>329,372</u>	<u>352,039</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		241,168		248,726
Investments	13		2		2
			<u>241,170</u>		<u>248,728</u>
Current assets					
Debtors	14	6,454		3,031	
Cash at bank and in hand		86,617		104,600	
		<u>93,071</u>		<u>107,631</u>	
Creditors: amounts falling due within one year	15	<u>2,349</u>		<u>1,440</u>	
Net current assets			<u>90,722</u>		<u>106,191</u>
Total assets less current liabilities			<u>331,892</u>		<u>354,919</u>
Creditors: amounts falling due after more than one year	16		<u>2,520</u>		<u>2,880</u>
Net assets			<u><u>329,372</u></u>		<u><u>352,039</u></u>
Funds of the charity					
Restricted funds			64,361		71,373
Unrestricted funds			265,011		280,666
Total charity funds	17		<u><u>329,372</u></u>		<u><u>352,039</u></u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2023 and are signed on behalf of the board by:



Mr A Veasey
Treasurer

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,106	–	1,106
Grants			
Grants	49,507	360	49,867
Government Grants (Coronavirus)	–	–	–
	<u>50,613</u>	<u>360</u>	<u>50,973</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	268	–	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	–	59
	<u>48,678</u>	<u>360</u>	<u>49,038</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rent	31,303	31,303	29,505	29,505
Room hire and services	14,034	14,034	15,268	15,268
Other income	565	565	28	28
	<u>45,902</u>	<u>45,902</u>	<u>44,801</u>	<u>44,801</u>

7. Bank interest receivable

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>429</u>	<u>429</u>	<u>93</u>	<u>93</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,558</u>	<u>7,557</u>

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,015</u>

10. Staff costs

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

	2023 £	2022 £
Wages and salaries	<u>49,651</u>	<u>41,202</u>

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,968 (2022 - £1,378).

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>2</u>	<u>2</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2022 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>350,620</u>	<u>94,352</u>	<u>444,972</u>
Depreciation			
At 1 April 2022	105,320	90,926	196,246
Charge for the year	<u>7,012</u>	<u>546</u>	<u>7,558</u>
At 31 March 2023	<u>112,332</u>	<u>91,472</u>	<u>203,804</u>
Carrying amount			
At 31 March 2023	<u>238,288</u>	<u>2,880</u>	<u>241,168</u>
At 31 March 2022	<u>245,300</u>	<u>3,426</u>	<u>248,726</u>

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

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2022	2
Additions	<u>—</u>
At 31 March 2023	<u>2</u>
Impairment	
At 1 April 2022 and 31 March 2023	<u>—</u>
Carrying amount	
At 31 March 2023	<u>2</u>
At 31 March 2022	<u>2</u>

All investments shown above are held at valuation.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Debtors

	2023	2022
	£	£
Trade debtors	4,578	1,289
Prepayments	1,876	1,742
	<u>6,454</u>	<u>3,031</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,488	1,440
Social security and other taxes	861	—
	<u>2,349</u>	<u>1,440</u>

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

	2023	2022
	£	£
Deferred income	<u>2,520</u>	<u>2,880</u>

17. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2022	Income	Expenditure	31 March 2023
	£	£	£	£
General funds	<u>280,666</u>	<u>96,944</u>	<u>(112,599)</u>	<u>265,011</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Building essential maintenance reserve	71,373	360	(7,372)	64,361

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Local Council grants	-	360	(360)	-

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	241,168	-	241,168
Investments	2	-	2
Current assets	28,710	64,361	93,071
Creditors less than 1 year	(2,349)	-	(2,349)
Creditors greater than 1 year	(2,520)	-	(2,520)
Net assets	<u>265,011</u>	<u>64,361</u>	<u>329,372</u>

19. Related parties

No related party transactions took place during the year.