

REGISTERED COMPANY NUMBER: 08654797 (England and Wales)
REGISTERED CHARITY NUMBER: 1153815

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**Report of the Trustees and Audited Consolidated
Financial Statements for the Year Ended 31st December 2019
for
Independent Lives (Disability)**

Sheen Stickland
Chartered Accountants
Statutory Auditors
7 East Pallant
Chichester
West Sussex
PO19 1TR

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the year ended 31st December 2019.

The legal and administrative information together with the statement of trustees' responsibilities on page 11 form part of this report.

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).

Objectives and Activities

Independent Lives is constituted by the memorandum and articles of association and its objects are to promote and provide services for disabled people in order that they may pursue independent lives.

The principal activities of the charity are to provide information, advice and support to people about Direct Payments, self-directed support, Personal Health Budgets and personalisation and choice over their health and care support needs. We provide a Care Quality Commission registered domiciliary care service for disabled people, older people and people with complex healthcare needs across West Sussex. We are contracted by West Sussex County Council through a framework contract, the NHS providing continuing healthcare and directly by private customers. We also provide training and carers respite services to promote and support independent living.

Independent Lives Trading, the wholly owned subsidiary company, provides professional payroll and banking administration services to people who have chosen to employ their own care staff and clinical and social care training and consultancy services on key social care and personalisation agendas.

Alongside these principal activities we seek to deliver social value outcomes. Our connecting volunteers programme provides opportunities for disabled people to increase their confidence and wellbeing but also to share their skills and knowledge to benefit our services. We also welcome student placements from hospitals and universities.

Reductions in social care funding continue to restrict real development in innovation and progression on the personalisation of care and support. The promised publication of a green paper on social care, scheduled for summer 2018, has been delayed repeatedly and does not include any disabled people or organisations on the team of expert advisers. Continuing government policy has made radical cuts to social care and reforms to welfare benefits that have far reaching consequences for disabled people who continue to face barriers to employment, education, training, family and social life. Our work seeks to remove as many of these barriers as possible enabling the people we serve to live fulfilling independent lives. As an organisation we must position ourselves to adapt to meet current challenges and an uncertain future.

At a local level funding has been challenged with an increase in service providers from a broader geographical area. We continue to promote the importance of our local service and our ethos of being a user led organisation. We promote with our commissioners the benefits of our services to ensure there is recognition of the benefits to our community of having a strong third sector local presence.

This report refers to the 2019 operational year but has been prepared during the coronavirus pandemic in early 2020, which has given a different focus to the year in progress and will continue to drive priorities and affect operation matters for the foreseeable future. Our aim is always to support our beneficiaries and the communities we serve. Therefore, we are adapting our services and support to meet their needs now and in the future.

Our vision

Our vision is a fairer society where everyone can participate and has the opportunity to fulfil their potential.

Our mission

Working together we achieve real change in the lives of the people we support - so that we can all participate in our communities and have greater choice, control and freedom. Our customers will:

- Receive quality support
- Have more choice and control over their support and where they live

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2019

The British Standards Institute confirmed our ISO9001 compliance with the 2015 standard after inspection in June 2019. Our Contractors Health and Safety Assessment Scheme (CHAS) accreditation was maintained in 2019, along with our Disability Confident and Mindful Employer scheme accreditations.

Our currently valid CQC inspection of Care Service rating is 'Good'

Diversify revenue streams – Our Carers Respite service, providing respite services to carers in Adur on behalf of West Sussex County Council, began operating in April 2019. We also won and began (in December) a joint contract with Croydon Council and Clinical Commissioning Group to provide Direct Payments information, advice and social care training to Personal Assistants.

Our Care Service continued to expand in 2019, with new operational areas including Pulborough and Billingshurst, Selsey and Witterings, Littlehampton and Arundel and Steyning. This helped contribute significant growth and income £234k over the 2019 budget. The addition of new care rounds and the Home First contract will mean further benefit to 2020 and beyond.

Grants and fundraising – During the year we successfully raised over £30k in grant funding and by fundraising, continuing to develop projects, delivering service innovation, research and social care training.

We continue to identify new opportunities and bid for new grants and contracts when they arise. Work on fundraising activity also continues, collecting funds to support projects that reduce the impact of isolation. In addition, our fundraising events help us engage with our local communities. During the year, various successful events raised over £3k towards social activities for disabled people.

Support disabled people in the workplace – In 2019, we again provided opportunities for volunteers with support needs and they generously contributed over 1,000 hours of their time. One volunteer moved on to paid employment in the organisation.

We use the Access to Work government initiative to provide advice and practical support to disabled employees.

Under the Disability Confident scheme, we offer a guaranteed interview to any disabled person who meets the mandatory requirements set out in our job descriptions and applies for a job.

The Mindful Employer scheme supports existing and new employees, and employers, with easier access to information and support in relation to staff experiencing stress, anxiety, depression or other mental health conditions.

Independent Lives will publish a separate impact report covering the achievements of 2019 when we publish our Annual Report and Accounts. Our achievements and outcomes by service area were as follows:

Direct Payment Information & Advice – we work with and support West Sussex and Hampshire and Croydon residents with a personal budget or personal health budget to provide information, advice and guidance and support.

In 2019 the team:

- Continued to deliver the joint Direct Payment Information & Advice service contract worth £420k a year to West Sussex County Council and Clinical Commissioning Group;
- Successfully bid for a new joint Personal Assistant Support Service worth £100k a year to the London Borough of Croydon and Clinical Commissioning Group;
- Supported 430 disabled people to start to employ their own Personal Assistants through social care personal budgets, across West Sussex and Hampshire;
- Helped 1612 people through our information and advice telephone helpline, covering 4362 separate enquiries and requests for information;
- Supported 25 new customers with continuing health and social care funding to access a Personal Health Budget (PHB);
- Supported 130 PHB customers across West Sussex, Hampshire, Brighton and Hove, Portsmouth and Croydon.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2019

Our customers said....

All of your members of staff treat me as though I am family to them, they are marvellous. You are the best care provider I've had, and I've had them all. Care Service customer

Great care service, great care workers, very happy indeed. Care Service customer

Carers Respite

Our new service, commissioned by West Sussex County Council and covering the Adur area, was launched in April 2019. We provide respite by running activities for older people, people with support needs and people with dementia who live in the area. These include day trips in an accessible mini-bus, regular hosted social events and tailored one-to-one support. During the year we provided 4293 hours of respite to carers and delivered 103 specific events.

Our customers said...

Without the service we would both be completely lost. Carers Respite service customer

Training service and product sales

Our training service provides health and social care training to individual employers seeking to enhance the skills of their personal assistants. In addition training is available to organisations and can be flexible to deliver a bespoke programme tailored to needs. Training products are available to support learning and development through a range of booklets, workbooks and other materials.

In 2019, care support workers, Personal Assistants and other support workers attended 137 training sessions, recording 631 separate attendances. This training was rated as excellent or very good by 100% of participants.

First Aid training and Manual Handling training was funded through Skills for Care, therefore could be delivered with no direct cost to participant.

New services and opportunities continue to be developed to expand our offering and seek the greatest contribution from our experience and expertise.

Our customers said....

Jane is a great trainer, so nice to have someone experienced in what they train. Course content – covers exactly what you would want! Training service customer.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2019

Objective	Goal
Champion choice and control through person centred planning and Personal Budgets support, services, information and advice	<p>Continue to support people through Personal Budgets, Personal Health Budgets and Direct Payments support.</p> <p>Extend our service to include Individual Service Funds, pooled Direct Payments & new uses for Personal Health Budgets.</p> <p>Support personalised services across education, health and social care.</p>
<u>Provide</u> quality community care and support where people choose to live	<p>Rebrand care service as Independent Lives Quality Care and Support. Listen and act upon what our customers tell us to improve services, widen participation and be recognised as 'Outstanding' in next Care Quality Commission inspection.</p> <p>Work with local authority, NHS and customers to deliver flexible support in the community, to make care more personalised.</p>
<u>Innovate</u> to build support and services around the individual and the community where and how they need it	<p>Invest in fundraising to make our communities more accessible, support our social groups and activities, and provide opportunities to get involved.</p> <p>Invest in workforce development and career pathways through our PA Academy and our award-winning training service.</p> <p>Invest in technology to improve services and processes, and engage with our customers how and when they choose.</p>
<u>Collaborate</u> to optimise what is available to support disabled people's access, engagement, wellbeing and equality	<p>Engage our community and stakeholders to support our customers through membership.</p> <p>Work with our sector to champion equality.</p> <p>Improve the safety of our customers and wider population by working together to tackle abuse, be open and transparent, and listen and respond to feedback.</p>
<u>Improve</u> the sector by supporting the wellbeing of staff, trustees, members, supporters, volunteers, customers and the wider population	<p>Ensure quality measured through quality marks, standards and KPIs and continue our commitment to being a Mindful Employer and a Disability Confident employer.</p> <p>Continue to provide flexible and rewarding employment opportunities and work towards becoming a Foundation Living Wage employer.</p> <p>Engage with our customers, members, volunteers, and trustees to deliver our mission together.</p> <p>Measure the impact of our work so we can evidence the value and effectiveness of our actions.</p>

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2019

Appointment of trustees

Trustees, at least 75% of whom should be disabled persons, parents of disabled children or carers, are appointed on the basis of nominations received with an emphasis on eligibility, personal competence, understanding or experience of disability. Each new trustee appointment is selected by interview. The trustees have the authority to fill any vacancy on the Board of Trustees that may arise during the year by co-option until the next AGM.

New trustees receive an induction pack and as part of their induction are made aware of their governance responsibilities, given an introduction to the objectives, scope, strategy and policies of the charity and given Charity Commission information on the role and responsibilities of trustees.

Remuneration

The salaries of the Chief Executive and Executive Leadership Team are agreed by the Remuneration sub-committee of the Board. Every three years an external independent comparison of the charity sector is undertaken and this occurred in 2019, setting an updated basis for the review of Executive Leadership Team pay points and salary increases. In the interim periods, the Remuneration Committee meetings scheduled for June will consider pay point adjustments and appropriate cost of living pay increases and this will happen in 2020.

Trustee indemnity

During the year there was an indemnity insurance policy in place covering the trustees. This was part of a larger policy and therefore the cost of this insurance cannot be quantified.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Independent Lives (Disability) 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.

In so far as the trustees are aware:

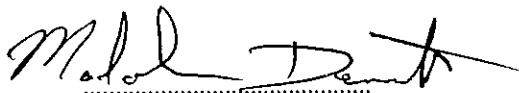
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

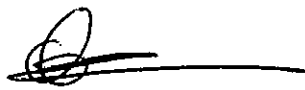
AUDITORS

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

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6/7/20 and signed on its behalf by:


Malcolm Dennett – Treasurer


Chandos Green – Vice Chair

Report of the Independent Auditors to the Members of Independent Lives (Disability)

Matters on which we are required to report by exception

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

Responsibilities of trustees

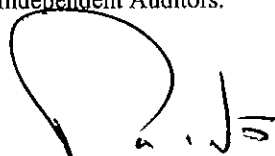
As explained more fully in the Statement of Trustees Responsibilities set out on page eleven, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the group financial statements and for being satisfied that they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

In preparing the group financial statements, the trustees are responsible for assessing the group and parent 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 group and parent 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 group 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 group financial statements.

A further description of our responsibilities for the audit of the group 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.



P E H Wright FCA DChA (Senior Statutory Auditor)

For and on behalf of Sheen Stickland

Chartered Accountants

Statutory Auditors

7 East Pallant

Chichester

West Sussex

PO19 1TR

Date: 6/7/25

The notes form part of these financial statements

Independent Lives (Disability)

Consolidated Balance Sheet At 31st December 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	11	<u>17,428</u>	<u>-</u>	<u>17,428</u>	<u>23,427</u>
		17,428	-	17,428	23,427
CURRENT ASSETS					
Stock		-	-	-	-
Debtors	14	325,224	-	325,224	359,523
Cash at bank and in hand		<u>338,004</u>	<u>42,430</u>	<u>380,434</u>	<u>313,821</u>
		663,228	42,430	705,658	673,344
CREDITORS					
Amounts falling due within one year	15	<u>(306,142)</u>	<u>-</u>	<u>(306,142)</u>	<u>(308,944)</u>
NET CURRENT ASSETS		<u>357,086</u>	<u>42,430</u>	<u>399,516</u>	<u>364,400</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>374,514</u>	<u>42,430</u>	<u>416,944</u>	<u>387,827</u>
NET ASSETS		<u>374,514</u>	<u>42,430</u>	<u>416,944</u>	<u>387,827</u>
FUNDS	16				
Unrestricted funds				374,514	357,681
Restricted funds				<u>42,430</u>	<u>30,146</u>
TOTAL FUNDS				<u>416,944</u>	<u>387,827</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 6/7/20 and were signed on its behalf by:



Malcolm Dennett – Treasurer



Chandos Green – Vice Chair

The notes form part of these financial statements

Independent Lives (Disability)**Consolidated Cash Flow Statement
for the Year Ended 31st December 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	86,783	14,056
Interest paid		<u>(960)</u>	<u>(908)</u>
Net cash provided by (used in) operating activities		<u>85,823</u>	<u>13,148</u>
Cash flows from investing activities:			
Purchase of intangible fixed assets		-	-
Purchase of tangible fixed assets		(19,210)	(3,012)
Interest received		<u>-</u>	<u>274</u>
Net cash provided by (used in) investing activities		<u>(19,210)</u>	<u>(2,738)</u>
Change in cash and cash equivalents in the reporting period		66,613	10,415
Cash and cash equivalents at the beginning of the reporting period		<u>313,821</u>	<u>303,406</u>
Cash and cash equivalents at the end of the reporting period		<u>380,434</u>	<u>313,821</u>

The notes form part of these financial statements

Independent Lives (Disability)

Notes to the Consolidated Financial Statements for the Year Ended 31st December 2019

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', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Consolidation

The financial statements incorporate the results of Independent Lives (Disability) and its wholly owned subsidiary Independent Lives (Trading) Limited (Company number: 05545068), prepared on a line-by-line basis.

Exemption has been taken from including the unconsolidated statement of financial activities of Independent Lives (Disability) in accordance with section 408 of the Companies Act 2006.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All income is recognised on an accruals basis.

Activities for raising funds 'trading subsidiary income' represents trading income from the subsidiary, Independent Lives (Trading) Limited which is a wholly owned subsidiary of the charity.

Any income received which relates to subsequent financial years is not recognised through the Statement of Financial Activities but is shown as deferred income in the balance sheet and is released to the Statement of Financial Activities in the financial year to which it relates.

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.

Allocation of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include management, finance, and governance costs which support the charities programmes and activities. These costs have been allocated to expenditure on charitable activities.

Tangible fixed assets

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

Leasehold Improvements	Over the term of the lease
Computer Equipment	33% Straight line per annum
Fixtures, fittings & equipment	25% Straight line per annum

Expenditure on assets with a cost of over £500 is capitalised

Independent Lives (Disability)

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2019

3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY continued

The assets and liabilities of the subsidiary were:

	2019 £	2018 £
Current assets	176,173	143,722
Current liabilities	<u>(177,493)</u>	<u>(143,756)</u>
Total Net Assets	<u>(1,320)</u>	<u>(34)</u>
Aggregate share capital and reserves	<u>5</u>	<u>5</u>

4. INCOME FROM CHARITABLE ACTIVITIES – GROUP AND CHARITY

	2019 £	2018 £
West Sussex County Council Direct Payment Support Contract	429,987	507,000
Hampshire County Council Direct Payment Support Contract	196,823	224,500
Other	<u>1,408,564</u>	<u>884,177</u>
	<u>2,035,374</u>	<u>1,615,677</u>

5. INVESTMENT INCOME – GROUP AND CHARITY

	2019 £	2018 £
Deposit account interest	<u>-</u>	<u>278</u>

6. CHARITABLE ACTIVITIES COSTS – GROUP AND CHARITY

	Direct costs £	Support costs (See note 7) £	Totals £
Direct Payments & Personal Health Budget Support	739,907	103,633	843,540
Recruitment	27,691	10,640	38,331
Care Service	1,254,867	70,364	1,325,231
Personalisation, Equalities, Research and Development	48,028	22,702	70,730
Skills for Care	<u>15,218</u>	<u>-</u>	<u>15,218</u>
	<u>2,085,711</u>	<u>207,339</u>	<u>2,293,050</u>

Independent Lives (Disability)

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2019

10. STAFF COSTS – GROUP AND CHARITY

	2019	2018
	£	£
Wages and salaries	1,895,880	1,529,421
Social security costs	113,660	80,491
Other pension costs	44,430	49,944
Agency staff costs	<u>19,378</u>	<u>24,719</u>
	<u>2,073,348</u>	<u>1,684,575</u>

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

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

	2019	2018
Direct payments	36	39
Recruitment solutions	1	1
Care Service	56	50
Skills for Care and PA Training support	5	4
Banking Admin Service	2	2
Independent Payroll Service	<u>8</u>	<u>7</u>
	<u>108</u>	<u>103</u>

Care Service average monthly staff numbers includes the support workers who are paid at an hourly rate for the hours worked. For the whole period this included an average of 29 (2018:11) permanent salaried staff.

Independent Lives (Disability)

Notes to the Financial Statements - continued for the Year Ended 31st December 2019

16. MOVEMENT IN FUNDS – GROUP AND CHARITY - continued

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted Funds			
General fund	293,630	64,051	357,681
Restricted Funds			
DP Support - Hampshire County Council	102	13,114	13,216
Skills for Care - DPULO	9,054	3,922	12,976
Skills for Care - Mindfulness	3,719	-	3,719
Customer social and wellbeing events	-	235	235
	12,875	17,271	30,146
TOTAL FUNDS	306,505	81,322	387,827

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,610,364	(1,546,313)	64,051
Restricted funds			
DP Support - Hampshire County Council	227,439	(214,325)	13,114
Skills for Care - DPULO	25,701	(21,779)	3,922
Customer social and wellbeing events	1,530	(1,295)	235
Halloween half day	563	(563)	-
	255,233	(237,962)	17,271
TOTAL FUNDS	1,865,597	(1,784,275)	81,322

Independent Lives (Disability)

Notes to the Financial Statements - continued for the Year Ended 31st December 2019

13. FIXED ASSET INVESTMENT – CHARITY

	Unlisted Investments £
MARKET VALUE	
At 1st January 2019 and 31st December 2019	<u>5</u>
NET BOOK VALUE	
At 31st December 2019	<u>5</u>
At 31st December 2018	<u>5</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2019	2018	2019	2018
	£	£	£	£
Trade debtors	199,885	300,881	167,750	276,876
Other debtors	17,718	12,285	17,718	12,285
Prepayments and accrued income	<u>107,621</u>	<u>46,357</u>	<u>99,370</u>	<u>33,666</u>
	<u>325,224</u>	<u>359,523</u>	<u>284,838</u>	<u>322,827</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	148,306	166,518	25,316	37,480
Amounts owed to group undertakings	-	-	52,215	66,676
Social security	35,047	25,851	35,047	25,851
VAT	50,584	60,376	36,321	48,622
Other creditors	39,621	7,577	1,981	7,236
Tax	-	-	-	-
Accruals and deferred income	<u>32,584</u>	<u>48,622</u>	<u>29,984</u>	<u>45,999</u>
	<u>306,142</u>	<u>308,944</u>	<u>180,864</u>	<u>231,864</u>

Included above is deferred income of £nil (2018: £16,482).