



INDEPENDENT LIVING ALTERNATIVES 2019-2020

Promoting independence since 1989

THE DIRECTOR'S REPORT

It is 31 years since Dave Morris created Independent Living Alternatives and ILA is now firmly established as a user controlled personal assistance service within London. This year ILA has continued to:

- provide personal assistants directly to 35 individuals
- support 28 individuals who manage their own personal assistance with 263 registered to use support
- work with 119 PAs who provided in excess of 118,500 hours of personal assistance
- place 4 volunteer workers through the Independent Living Scheme

The pressures to provide services with ever reducing budgets, the continued concerns over the social care workforce following Brexit, the indecision over the Social Care Compliance Scheme regarding sleep-ins and live-in support and towards the end of the year the unprecedented situation of a pandemic: a situation that was never anticipated and pushed everyone to the extremes of endurance. Through sheer determination, good will and good luck Covid19 was managed both effectively and successfully.



**MICHELLE DALEY: A Personal View on the
Importance of User Control and Freedom for
Personal Assistant Users**

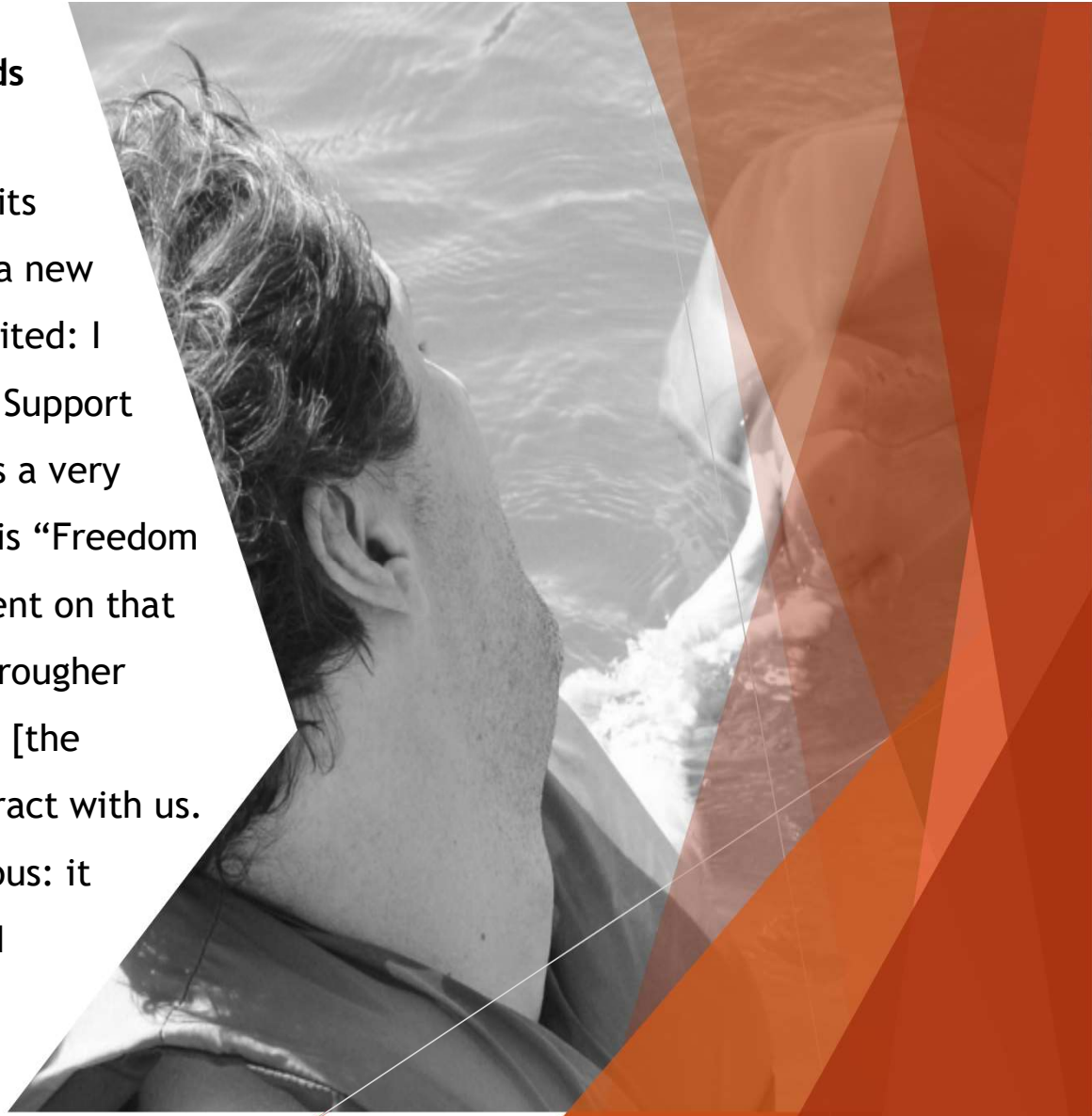
User control gives freedom to the PA User without deleting our intersectional identities, rendering us as sub human by weakening our Human Rights. The very essence of user control is to give us equality, freedom and liberty through the use of a PA, where there is mutual interest and a clear understanding of expectations, with support tailored to our needs so that we as PA users can enjoy and live a life like others.

Our fight continues!



**SIMON FORD: How to manipulate the words
independent living**

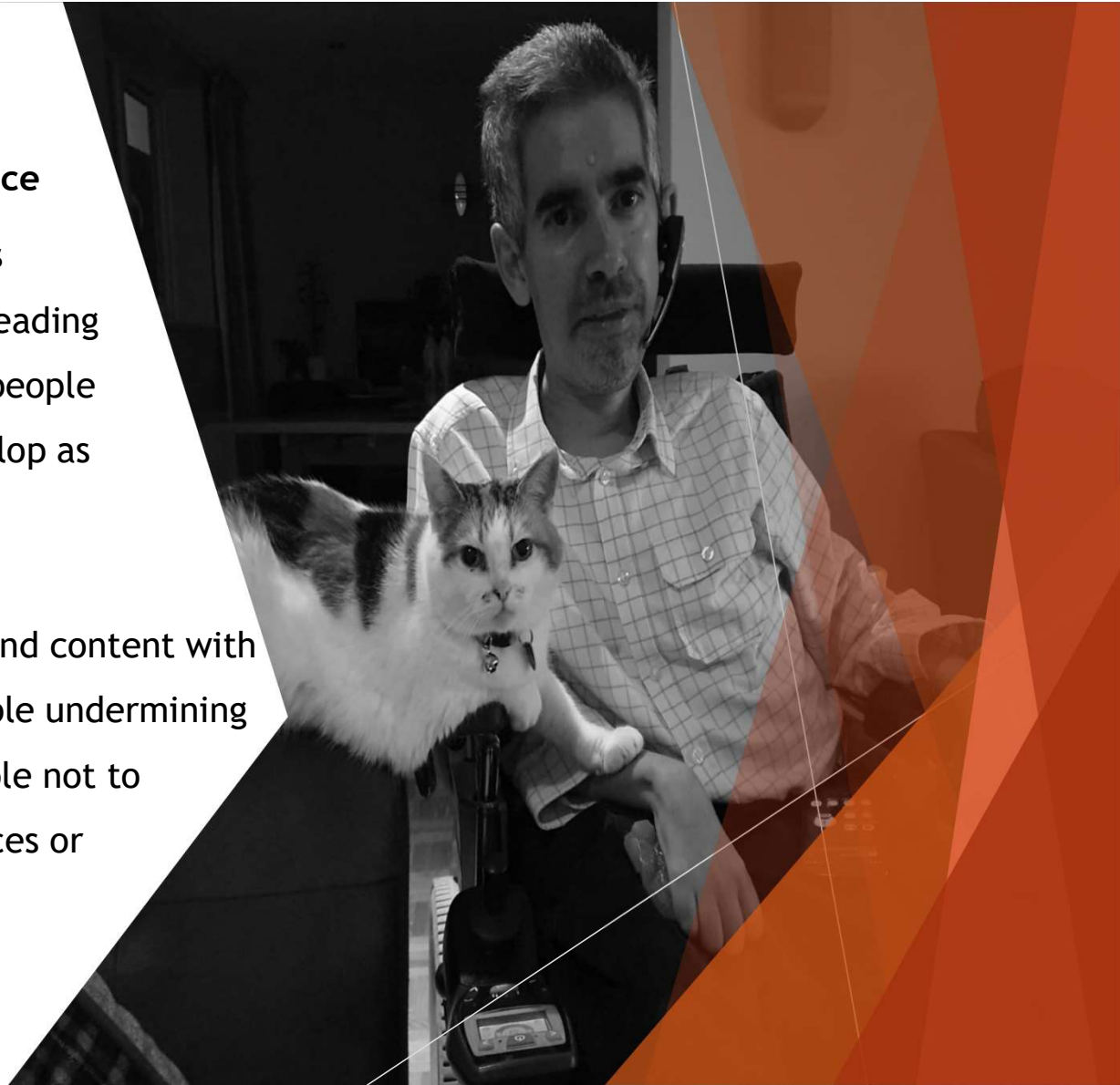
Welcome to a trip on the Manipulation Bus: its the mid-90s and a friendly OT told me about a new flat - ticket please. I was 23 years old and excited: I had missed some stops like the “Self-directed Support Lane” and “Getting Up When I Want Road.” It is a very long road the driver said. I was thinking where is “Freedom Road” and “Going Out Avenue”, but the bus went on that route for 13 years. The surface of the road got rougher because of my complaining and frustration, but [the borough] just said Manipulation Bus has a contract with us. However, there was a Freedom Bus called ILA bus: it was scary but I got the bus back in control and I gained more confidence in telling the PAs what I want and how I want it.



ALI KASHMIRI: Defining Personal Assistance

There is no model, or blueprint, and that's because Personal Assistance is about one leading a self-defined life, so it is as individual as people are. It evolves with us as we grow and develop as people.

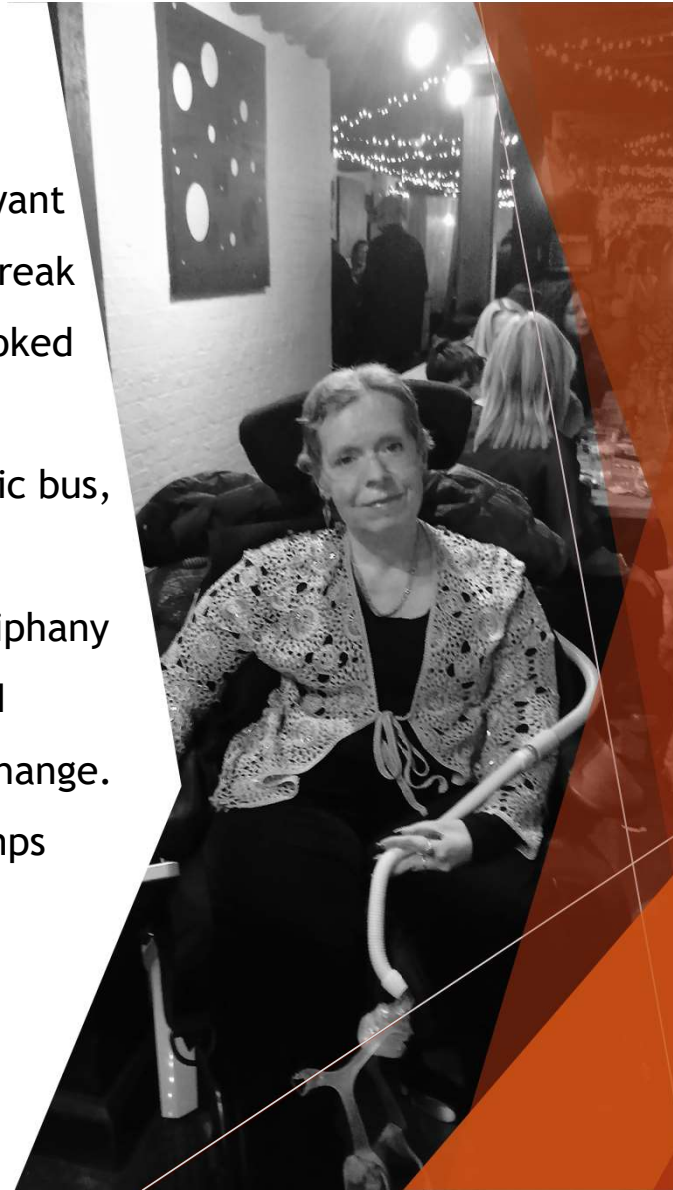
“A perfect PA is someone who is comfortable and content with following directions, who doesn't find their role undermining or intimidating, and will do everything possible not to intentionally or inadvertently alter the choices or individuality of the PA User.”



SUE ELSEGOOD: a life of campaigning

“We’re going to hijack a bus on Oxford Street - do you want to join us?” A little confused, with a bit of a rebellious streak and more than a little curious I said yes! Well, I never looked back...

Stopping the traffic, it all clicked in place: This was a public bus, we were part of the public, and we had a right to ride like everyone else! This was a moment of empowerment, an epiphany that I could feel emotionally, intellectually and spiritually: I realised that an individual could make a significant social change. Getting a cure for my condition was ‘pie in the sky’ but ramps and lifts on buses was well within the reach of possibility. I left proudly, one of the Oxford Street 8 - arrested and charged that day for obstructing the highway.



THE ACCOUNTS:

2019 - 2020	
Income	£1,204,488
Expenditure	£1,170,823
TOTAL	£ 33,665

Tracey Jannaway: **DIRECTOR** manages the day-to-day running of the organisation

Stepanka Bulirova: **PA SERVICES CO-ORDINATOR** manages placements and payroll

Eli Vanezis: **ADMINISTRATOR** deals with enquiries, timesheets and the emergency phone

Melissa Turner: **ADVOCATE** provides PA User support and the emergency phone

The **Management Committee** manages the organisation:

Michelle and Sue - **Co-Chairs** Tony - **Secretary** Simon W - **Treasurer**

Simon F Ali Gabriel Penny

INDEPENDENT LIVING ALTERNATIVES (ILA) Rowlandson House, 289-293 Ballards Lane,

London N12 8NP 020 8369 6032 ✉ PA Services@ILAnet.co.uk

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



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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
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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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Rowlandson House
289/293 Ballards House
London
N12 8NP

Trustees

A S Oates
S B Walls
Miss P Pepper
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford (appointed 1.6.19)
A Kashmiri
Ms L Kaur (appointed 10.10.19) (resigned 21.2.20)

Senior Statutory Auditor

Colin Ford

Auditors

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

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
N12 8NP

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

PRINCIPAL ACTIVITIES

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

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

DAY-TO-DAY OPERATIONS

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

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

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

RISK ASSESSMENTS

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

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

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

FINANCIAL REVIEW

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

RESERVES POLICY

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

OVERALL FINANCIAL POSITION

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

FUTURE POSITION OF THE ORGANISATION

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

THE ROLE OF INDEPENDENT LIVING ALTERNATIVES

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

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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

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

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

ILA works with 38 PA Users on a regular basis and has over 200 disabled people registered with the organisation. There are 4 residential volunteers working for the organisation and over 95 people registered to work as personal Assistants.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 July 2020 and signed on the board's behalf by:



Ms M Daley - Trustee

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

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2020 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

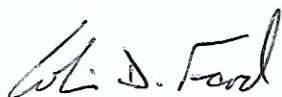
Our responsibilities for the audit of the financial statements

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.

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 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

30 July 2020

INDEPENDENT LIVING ALTERNATIVES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,204,213	-	1,204,213	1,051,394
Investment income	3	275	-	275	247
Total		1,204,488	-	1,204,488	1,051,641
EXPENDITURE ON					
Raising funds	4	1,152,980	-	1,152,980	1,080,172
Other		17,843	-	17,843	15,439
Total		1,170,823	-	1,170,823	1,095,611
NET INCOME/(EXPENDITURE)		33,665	-	33,665	(43,970)
RECONCILIATION OF FUNDS					
Total funds brought forward		139,423	-	139,423	183,393
TOTAL FUNDS CARRIED FORWARD		173,088	-	173,088	139,423

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

BALANCE SHEET 31 MARCH 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	278	-	278	347
CURRENT ASSETS					
Debtors	11	140,366	-	140,366	86,666
Cash at bank and in hand		95,284	-	95,284	86,270
		<u>235,650</u>	<u>-</u>	<u>235,650</u>	<u>172,936</u>
CREDITORS					
Amounts falling due within one year	12	(62,840)	-	(62,840)	(33,860)
NET CURRENT ASSETS		<u>172,810</u>	<u>-</u>	<u>172,810</u>	<u>139,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		173,088	-	173,088	139,423
NET ASSETS		<u>173,088</u>	<u>-</u>	<u>173,088</u>	<u>139,423</u>
FUNDS	13				
Unrestricted funds				173,088	139,423
TOTAL FUNDS				<u>173,088</u>	<u>139,423</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2020 and were signed on its behalf by:



M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	8,739	(19,821)
Net cash provided by/(used in) operating activities		8,739	(19,821)
Cash flows from investing activities			
Interest received		275	247
Net cash provided by investing activities		275	247
Change in cash and cash equivalents in the reporting period		9,014	(19,574)
Cash and cash equivalents at the beginning of the reporting period		86,270	105,844
Cash and cash equivalents at the end of the reporting period		95,284	86,270

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,665	(43,970)
Adjustments for:		
Depreciation charges	69	87
Interest received	(275)	(247)
(Increase)/decrease in debtors	(53,700)	13,206
Increase in creditors	28,980	11,103
Net cash provided by/(used in) operations	<u>8,739</u>	<u>(19,821)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19 £	Cash flow £	At 31.3.20 £
Net cash			
Cash at bank and in hand	86,270	9,014	95,284
	<u>86,270</u>	<u>9,014</u>	<u>95,284</u>
Total	<u>86,270</u>	<u>9,014</u>	<u>95,284</u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits

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

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Fees	1,204,213	1,051,394

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	275	247

4. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	1,000,028	942,608
Rates and water	16,202	16,324
Insurance	4,533	4,816
Telephone	1,375	1,326
Postage and stationery	2,509	2,349
Sundries	7	-
Staff training	6,163	11,912
Advertising	16,065	10,334
Staff travelling	1,193	1,074
Literature and promotions	35	280
Professional fees	5,781	4,418
Volunteer exp	72,222	84,250
Bank charges	340	394
Bad debt expense	3,904	-
Depreciation	69	87
	1,130,426	1,080,172

Other trading activities

	2020	2019
	£	£
Severance expenses	22,554	-
Aggregate amounts	1,152,980	1,080,172

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

5. SUPPORT COSTS

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

6. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Auditors' remuneration	9,024	6,900
Depreciation - owned assets	69	86
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	919,133	869,491
Social security costs	64,895	62,604
Other pension costs	16,000	10,513
	<u> </u>	<u> </u>
	1,000,028	942,608
	<u> </u>	<u> </u>

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

	2020	2019
Administration	3	3
Personal assistants	57	57
Volunteers	42	55
	<u> </u>	<u> </u>
	102	115
	<u> </u>	<u> </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 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,051,394	-	1,051,394
Investment income	247	-	247
Total	1,051,641	-	1,051,641
EXPENDITURE ON			
Raising funds	1,080,172	-	1,080,172
Other	15,439	-	15,439
Total	1,095,611	-	1,095,611
NET INCOME/(EXPENDITURE)	(43,970)	-	(43,970)

RECONCILIATION OF FUNDS

Total funds brought forward	183,393	-	183,393
TOTAL FUNDS CARRIED FORWARD	139,423	-	139,423

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2019 and 31 March 2020	9,336	8,495	17,831
DEPRECIATION			
At 1 April 2019	9,241	8,243	17,484
Charge for year	19	50	69
At 31 March 2020	9,260	8,293	17,553
NET BOOK VALUE			
At 31 March 2020	76	202	278
At 31 March 2019	95	252	347

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	136,762	82,935
Prepayments	3,604	3,731
	<u>140,366</u>	<u>86,666</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	18,011	14,493
Other creditors	11,137	-
Pension payable	3,026	1,796
Advance received	-	10,370
Accrued expenses	30,666	7,201
	<u>62,840</u>	<u>33,860</u>

13. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
Unrestricted funds			
General fund	183,393	(43,970)	139,423
	<u>183,393</u>	<u>(43,970)</u>	<u>139,423</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,051,641	(1,095,611)	(43,970)
TOTAL FUNDS	<u>1,051,641</u>	<u>(1,095,611)</u>	<u>(43,970)</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	183,393	(10,305)	173,088
TOTAL FUNDS	<u>183,393</u>	<u>(10,305)</u>	<u>173,088</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	2,256,129	(2,266,434)	(10,305)
TOTAL FUNDS	<u>2,256,129</u>	<u>(2,266,434)</u>	<u>(10,305)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,204,213	1,051,394
Investment income		
Deposit account interest	275	247
Total incoming resources	1,204,488	1,051,641
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	919,133	869,491
Social security	64,895	62,604
Pension costs	16,000	10,513
Rates and water	16,202	16,324
Insurance	4,533	4,816
Telephone	1,375	1,326
Postage and stationery	2,509	2,349
Sundries	7	-
Staff training	6,163	11,912
Advertising	16,065	10,334
Staff travelling	1,193	1,074
Literature and promotions	35	280
Professional fees	5,781	4,418
Volunteer exp	72,222	84,250
Bank charges	340	394
Bad debt expense	3,904	-
Plant and machinery	19	24
Computer equipment	50	63
	1,130,426	1,080,172
Other trading activities		
Severance expenses	22,554	-
Support costs		
Governance costs		
Auditors' remuneration	9,024	6,900
Accountancy and legal fees	8,819	8,539
	17,843	15,439
Total resources expended	1,170,823	1,095,611
Net income/(expenditure)	33,665	(43,970)

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 2020
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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INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02390067 (England and Wales)

Registered Charity number

802198

Registered office

Rowlandson House
289/293 Ballards House
London
N12 8NP

Trustees

A S Oates
S B Walls
Miss P Pepper
G Pepper
Ms M Daley
Miss S Elsegood
S E Ford (appointed 1.6.19)
A Kashmiri
Ms L Kaur (appointed 10.10.19) (resigned 21.2.20)

Senior Statutory Auditor

Colin Ford

Auditors

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

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Oozells Square
Birmingham
N12 8NP

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

PRINCIPAL ACTIVITIES

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

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

DAY-TO-DAY OPERATIONS

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

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

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

RISK ASSESSMENTS

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

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

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

FINANCIAL REVIEW

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

RESERVES POLICY

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

OVERALL FINANCIAL POSITION

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

FUTURE POSITION OF THE ORGANISATION

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

THE ROLE OF INDEPENDENT LIVING ALTERNATIVES

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

INDEPENDENT LIVING ALTERNATIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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

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

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

ILA works with 38 PA Users on a regular basis and has over 200 disabled people registered with the organisation. There are 4 residential volunteers working for the organisation and over 95 people registered to work as personal Assistants.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 July 2020 and signed on the board's behalf by:



Ms M Daley - Trustee

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

Opinion

We have audited the financial statements of INDEPENDENT LIVING ALTERNATIVES (the 'charitable company') for the year ended 31 March 2020 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

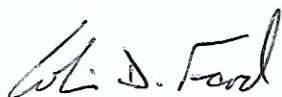
Our responsibilities for the audit of the financial statements

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.

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 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

30 July 2020

INDEPENDENT LIVING ALTERNATIVES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,204,213	-	1,204,213	1,051,394
Investment income	3	275	-	275	247
Total		1,204,488	-	1,204,488	1,051,641
EXPENDITURE ON					
Raising funds	4	1,152,980	-	1,152,980	1,080,172
Other		17,843	-	17,843	15,439
Total		1,170,823	-	1,170,823	1,095,611
NET INCOME/(EXPENDITURE)		33,665	-	33,665	(43,970)
RECONCILIATION OF FUNDS					
Total funds brought forward		139,423	-	139,423	183,393
TOTAL FUNDS CARRIED FORWARD		173,088	-	173,088	139,423

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

BALANCE SHEET 31 MARCH 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	278	-	278	347
CURRENT ASSETS					
Debtors	11	140,366	-	140,366	86,666
Cash at bank and in hand		95,284	-	95,284	86,270
		<u>235,650</u>	<u>-</u>	<u>235,650</u>	<u>172,936</u>
CREDITORS					
Amounts falling due within one year	12	(62,840)	-	(62,840)	(33,860)
NET CURRENT ASSETS		<u>172,810</u>	<u>-</u>	<u>172,810</u>	<u>139,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>173,088</u>	<u>-</u>	<u>173,088</u>	<u>139,423</u>
NET ASSETS		<u>173,088</u>	<u>-</u>	<u>173,088</u>	<u>139,423</u>
FUNDS	13				
Unrestricted funds				<u>173,088</u>	<u>139,423</u>
TOTAL FUNDS				<u>173,088</u>	<u>139,423</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2020 and were signed on its behalf by:



M Daley - Trustee

INDEPENDENT LIVING ALTERNATIVES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	8,739	(19,821)
Net cash provided by/(used in) operating activities		8,739	(19,821)
Cash flows from investing activities			
Interest received		275	247
Net cash provided by investing activities		275	247
Change in cash and cash equivalents in the reporting period		9,014	(19,574)
Cash and cash equivalents at the beginning of the reporting period		86,270	105,844
Cash and cash equivalents at the end of the reporting period		95,284	86,270

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,665	(43,970)
Adjustments for:		
Depreciation charges	69	87
Interest received	(275)	(247)
(Increase)/decrease in debtors	(53,700)	13,206
Increase in creditors	28,980	11,103
Net cash provided by/(used in) operations	<u>8,739</u>	<u>(19,821)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19 £	Cash flow £	At 31.3.20 £
Net cash			
Cash at bank and in hand	86,270	9,014	95,284
	<u>86,270</u>	<u>9,014</u>	<u>95,284</u>
Total	<u>86,270</u>	<u>9,014</u>	<u>95,284</u>

The notes form part of these financial statements

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits

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

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Fees	1,204,213	1,051,394

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	275	247

4. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	1,000,028	942,608
Rates and water	16,202	16,324
Insurance	4,533	4,816
Telephone	1,375	1,326
Postage and stationery	2,509	2,349
Sundries	7	-
Staff training	6,163	11,912
Advertising	16,065	10,334
Staff travelling	1,193	1,074
Literature and promotions	35	280
Professional fees	5,781	4,418
Volunteer exp	72,222	84,250
Bank charges	340	394
Bad debt expense	3,904	-
Depreciation	69	87
	1,130,426	1,080,172

Other trading activities

	2020	2019
	£	£
Severance expenses	22,554	-
	1,152,980	1,080,172

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

5. SUPPORT COSTS

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

6. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Auditors' remuneration	9,024	6,900
Depreciation - owned assets	69	86
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	919,133	869,491
Social security costs	64,895	62,604
Other pension costs	16,000	10,513
	<u> </u>	<u> </u>
	1,000,028	942,608
	<u> </u>	<u> </u>

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

	2020	2019
Administration	3	3
Personal assistants	57	57
Volunteers	42	55
	<u> </u>	<u> </u>
	102	115
	<u> </u>	<u> </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 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,051,394	-	1,051,394
Investment income	247	-	247
Total	1,051,641	-	1,051,641
EXPENDITURE ON			
Raising funds	1,080,172	-	1,080,172
Other	15,439	-	15,439
Total	1,095,611	-	1,095,611
NET INCOME/(EXPENDITURE)	(43,970)	-	(43,970)

RECONCILIATION OF FUNDS

Total funds brought forward	183,393	-	183,393
TOTAL FUNDS CARRIED FORWARD	139,423	-	139,423

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2019 and 31 March 2020	9,336	8,495	17,831
DEPRECIATION			
At 1 April 2019	9,241	8,243	17,484
Charge for year	19	50	69
At 31 March 2020	9,260	8,293	17,553
NET BOOK VALUE			
At 31 March 2020	76	202	278
At 31 March 2019	95	252	347

INDEPENDENT LIVING ALTERNATIVES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	136,762	82,935
Prepayments	3,604	3,731
	<u>140,366</u>	<u>86,666</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	18,011	14,493
Other creditors	11,137	-
Pension payable	3,026	1,796
Advance received	-	10,370
Accrued expenses	30,666	7,201
	<u>62,840</u>	<u>33,860</u>

13. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
Unrestricted funds			
General fund	183,393	(43,970)	139,423
	<u>183,393</u>	<u>(43,970)</u>	<u>139,423</u>

INDEPENDENT LIVING ALTERNATIVES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,051,641	(1,095,611)	(43,970)
TOTAL FUNDS	<u>1,051,641</u>	<u>(1,095,611)</u>	<u>(43,970)</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	183,393	(10,305)	173,088
TOTAL FUNDS	<u>183,393</u>	<u>(10,305)</u>	<u>173,088</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	2,256,129	(2,266,434)	(10,305)
TOTAL FUNDS	<u>2,256,129</u>	<u>(2,266,434)</u>	<u>(10,305)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

INDEPENDENT LIVING ALTERNATIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	1,204,213	1,051,394
Investment income		
Deposit account interest	275	247
Total incoming resources	1,204,488	1,051,641
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	919,133	869,491
Social security	64,895	62,604
Pension costs	16,000	10,513
Rates and water	16,202	16,324
Insurance	4,533	4,816
Telephone	1,375	1,326
Postage and stationery	2,509	2,349
Sundries	7	-
Staff training	6,163	11,912
Advertising	16,065	10,334
Staff travelling	1,193	1,074
Literature and promotions	35	280
Professional fees	5,781	4,418
Volunteer exp	72,222	84,250
Bank charges	340	394
Bad debt expense	3,904	-
Plant and machinery	19	24
Computer equipment	50	63
	1,130,426	1,080,172
Other trading activities		
Severance expenses	22,554	-
Support costs		
Governance costs		
Auditors' remuneration	9,024	6,900
Accountancy and legal fees	8,819	8,539
	17,843	15,439
Total resources expended	1,170,823	1,095,611
Net income/(expenditure)	33,665	(43,970)