



The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)

Charity Name: The Wiltshire & Bath Independent Living Trust Limited

Company registration number: 2535179

Charity registration number: 10000659

**Report and Financial Statements
For the Year Ended 31 March 2021**

Report of the Trustees for the year ended 31 March 2021

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Known As: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered Office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer) - Appointed 9 March 2021
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mrs J Hillier
Mr E Clifford
Mrs S Harding
Mr B Wade
Miss C Gregory - Resigned 22 July 2020
Mrs C Leake - Resigned 31 August 2020
Mrs T Njakayaka-Skews - Appointed 8 September 2020
Mrs J Prior - Appointed 20 September 2020

Chief Executive Officer

Mr Kevin Fairman

Company Secretary

Mr E Clifford - Appointed 9 March 2021
Mrs J Hervin - Resigned 9 March 2021

Independent Examiners –

Haines Watts - Chartered Accountants. Enterprise House, Timbrell Street, Trowbridge, Wiltshire BA14 8PL

Bankers -

Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals, and
- advises on disability benefits, help complete forms, and aid with appeals.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- Continue to provide advice on disability benefits, assist with the completion of benefit claims forms, and with appeals.
- The appointment of a Chief Executive (part-time) to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

Who used and benefited from our services?

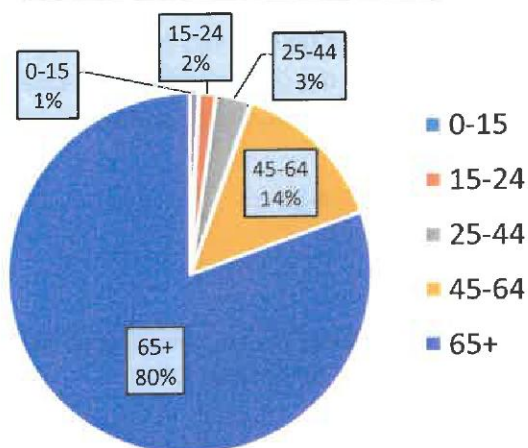
Funding provided by Wiltshire and Bath & North East Somerset (BANES) limits the services we provide to residents and professionals who work in these two geographical areas.

The Occupational Therapy team is employed part time and can only provide 12 full assessments a week. However, we increase the number of people we support by offering advice and information via email and phone. All our services are provided free of charge to our clients.

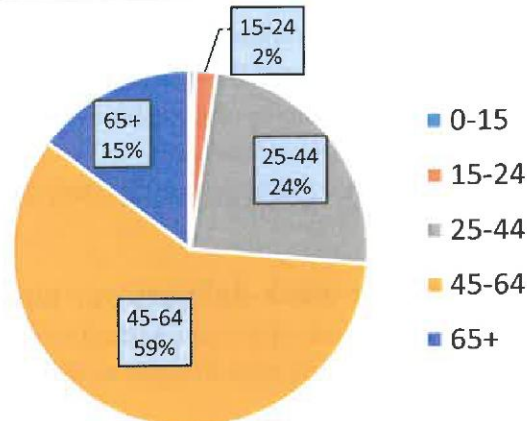
Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Key performance indicators of our work are shown in the charts below.

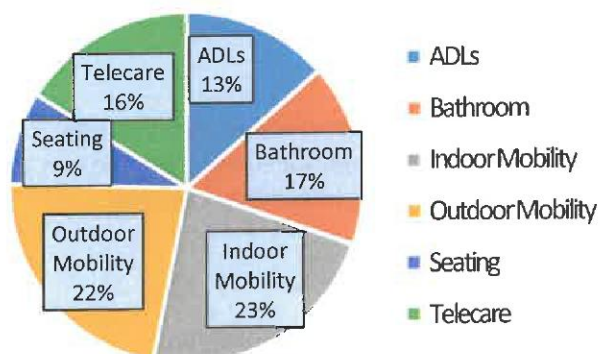
Age of clients receiving OT advice



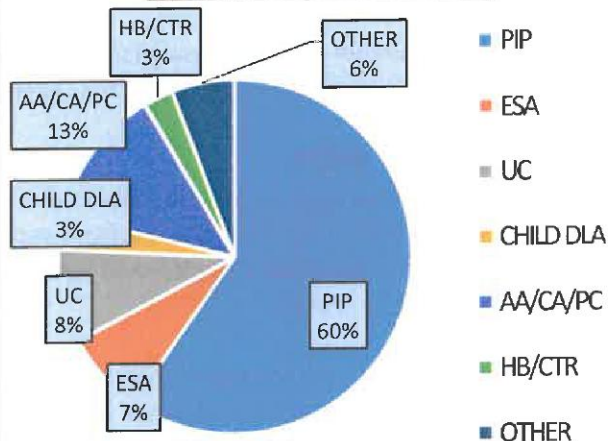
Age of clients receiving benefits advice



Type of OT assessment



Type of benefits assessment



Guide to acronyms

ADLs	Assisted Daily Living, e.g. dressing, bedroom, kitchen
PIP	Personal Independence Payment
ESA	Employment Support Allowance
UC	Universal Credit
CHILD DLA	Child Disability Living Allowance
AA	Attendance Allowance
CA	Carers Allowance
HB	Housing Benefit
CTR	Council Tax Reduction
PC	Pension Credits

Chair of Trustees Report

Thanks to the remarkable success of the UK vaccination programme, we are emerging from lock down and the worst of Covid-19. Like everywhere else, Covid restrictions severely curtailed the work of the ILC and for many months we were only able to offer a basic telephone advice service and more recently, a limited number of face to face appointments. I would like to recognise the great work of Chantelle, our Office Manager, in maintaining essential services during this time.

This year has also been one of change. At the beginning of the year, the contract with Wiltshire Council for the provision of the independent advice service expired. This has now been renewed for an 18-month period with Medequip, the Community Equipment Service Provider. We have worked with Medequip for many years, and this has provided some temporary stability.

In May 2021, Chris Bott, our Occupational Therapist (OT), stepped down to take up a new role with Wiltshire Health and Care. Chris has done outstanding work in leading the independent living advice and assessment service. We will miss her expertise but wish her well in her new role. It may take some time to recruit a new OT, as their skills and expertise are very much in demand, so I do apologise for any delay in reopening our assessment service. I would also like to thank our Occupational Therapist Assistant, Lindsay who has been a valuable support in the absence of an OT and has helped us continue to keep things running smoothly in preparation for our full service to resume.

After many years as our Benefits Adviser, Sheila Bluer, has retired. The ILC established the service in 2009, to help those with long term disabilities to access the support they need and are entitled to. During this time, Sheila may have helped as many as 5,000 people access personal independence payments and other benefits. We know that these are a massive help and enable people to live independently. Although our finances are challenging and Sheila's expertise will be hard to replace, we are looking at options to continue running the service.

Kevin Freeman, our Chief Executive also retired in May 2021. Kevin has done great work in improving the finances of the Centre and he will be missed. We wish him well and are pleased to welcome Tracy Sullivan as our new CEO. Tracy brings a wealth of experience and local knowledge and we are all looking forward to working with her.

Finally, I would like to welcome several new Trustees, to the ILC. The Trustees give up their time voluntarily and provide vital expertise and oversight to the running of the charity. We are keen that our Trustees reflect the diversity and range of people in our local community, so please do get in touch with us if you feel that you have relevant skills or experience and would like to support our work in this way.

Nigel Harris
Chair of Trustees

Chief Executive Report

As the ILC's newly appointed CEO I have been in a really privileged position to see the ILC and its work through fresh eyes. What I have discovered is a team of passionate staff and volunteers who really care about the people they support, an organisation that meets a vital need and makes a huge difference to people's lives, physical independence and mental health as well as being custodians of an amazing building that plays a key part in supporting other charities to do their essential work.

The ILC has challenges to face, as so many small charities do, but I see many opportunities for us to grow in sustainability and make an even greater difference.

Key aims for the coming year are to:

1. Review our business plan and carry out an options appraisal to identify the most sustainable and effective future for the ILC
2. To recruit an Occupational Therapist to join our team and help us to grow our assessment offer.
3. To fund raise to be able to re offer a benefits support service and train staff and volunteers to ensure we can offer this to more people in the future
4. To support our current tenants to carry out their work and to offer accessible space to other organisations that may be needing space to bring their staff together.

I am confident with the skills and commitment we have in our staff and Trustees we will be able to celebrate a really positive year that will stand us in good stead for the future.

Tracy Sullivan
Chief Executive

Office Manager Report

In April 2020 we all very quickly had to get used to a new way of working, initially closing the building apart from a daily check of answer machine messages and post collection, while offering telephone and email advice and signposting rather than face-to-face appointments. It became normal to catch up with colleagues virtually over Zoom rather than in the office. As lockdown eased we were able to offer a limited number of in-person assessments again, with careful procedures in place such as a reduced staff rota, and temperature checks at the door upon entry. We were also able to begin offering room hire again for essential health and care agencies and other key workers to complete people handling training, which was more important than ever during that time.

Although at the time of writing we are unfortunately unable to offer appointments while we recruit a new Occupational Therapist, we are pleased that Wiltshire Council OTs have been using the centre and our wide range of equipment to do their own assessments with their clients, ensuring that people are still getting the support they need. Our Occupational Therapy Assistant Lindsay has been continuing to answer information requests from clients and professionals, while keeping the equipment and information packs on site maintained and up to date ready for when we start appointments again. During this process, we were happy to be able to support local charity Belief in Action by donating some discontinued mobility equipment to be sent to disadvantaged communities in Romania.

Statistics

Our Occupational Therapist was able to complete 300 telephone assessments during lockdown, and nearly 100 face-to-face appointments during the times restrictions were lifted. There were also over 450 information requests from clients, family members and professionals, and nearly 1000 general enquiries.

Client Feedback

Here are a few of the comments left on our online feedback form. These were all from appointments which took place with Covid-19 safety precautions in place.

"We find Christine Bott OT always very understanding and appreciates our needs. She is very patient and well informed and explained a number of options to consider to make our home more accessible, especially the kitchen. We would highly recommend your service."

"Very informative, sympathetic, knowledgeable in no way patronising, given plenty of time and lots of ideas suitable for my needs. A very good experience."

"Helpful, clear advice given in a friendly manner."

"Very helpful staff. Look forward to visiting again in the future."

Chantelle Mead
Office Manager

Benefits Adviser Report

This year of the pandemic has meant a different approach to Benefits advice, but it has been a vital service and much needed, if not more so than usual. At the beginning of the date of this report, there was full lockdown but the service was able to continue by telephone. When the first lockdown ended, face to face appointments were offered, then the second lockdown saw a return to phone appointments only. Face to face appointments then resumed towards the end of this year.

At first it was difficult to foresee how telephone appointments would work, but for the majority of clients, they were fine - if help with form filling was required, the client would fill in the information during the phone call after being advised what to write. In some cases where a client was unable to write, notes were taken over the phone, typed up and posted to the client who then attached the notes with the form and posted to the relevant Department. In all these cases, the benefit outcome was successful.

Appeal Tribunal hearings have also been conducted over the phone, with up to five people on the call - made up of three Tribunal panel members, the client and representative.

Take up of the Benefits service were initially a little slow at the start of the first lockdown for various reasons. It appears that some people thought that they were not able to apply for benefits because everything had shut down. In addition the Government decided not to send out renewal forms, instead they extended awards that were due to come to an end. During the lockdown period, I compiled several Benefits Newsletters which were uploaded on the ILC website with the aim of keeping people up to date of changes to the benefit system that were happening.

Types of Benefit Enquiries

The majority of the advice required was for Personal Independence Payment (PIP) and help with completing the paper claim form as well as appeals against a decision not to award PIP. There were 134 new clients, with some clients needing advice on more than one type of benefit, hence the difference in the number of clients versus the number of benefit types. The categories of advice given can be seen in the pie chart on page 4.

In addition, there was one query for each of the following: Discretionary Housing Payment, Housing Benefit, Council Tax Reduction, Local Welfare Assistance, Social Care, advice about taking a case to Upper Tribunal, Covid Employment Support Payment, and the legality of being asked to wear a face covering.

Appeals

This year there were ten appeals that were supported. One subsequently withdrew their appeal following advice, five were successful before the hearing and four were successful after the hearing. Two more that had been taken on last year were heard this year and were also successful.

Amount of Awards

Clients were awarded a total of £465,218 although the actual amount is probably higher, as there were several who could not be contacted or had not had their award decided.

As I am retiring I am giving the total amount of awards gained for clients since 2012. This includes £64,433 gained for clients in April and May 2021. The total amount of known awards is £4,120,380.

Sheila Bluer
Benefits Advisor

Financial Review

The net deficit for the year amounted to £13,069 which has been met from unrestricted reserves.

The reduction in the net deficit from £32,127 in 2020 to £13,069 in 2021 is largely due to a reduction in our maintenance expenditure following investment in roof repairs in 2019, in addition to a small increase in our grant income. This has helped us to limit the impact of the reduced income and increased expenditure we have experienced due to Covid-19 and stands us in good stead for the coming year.

Principal Funding Sources

Our advice and assessment service is funded by Wiltshire County Council, through a contract with Medequip, and directly from BANES Council.

At the beginning of the year, the contract with Wiltshire Council for the provision of the independent advice service expired. This has now been renewed for an 18-month period with Medequip, the Community Equipment Service Provider. We have worked with Medequip for many years, and this has provided some temporary stability. Our contract with BANES is secured until March 2022.

The Centre has a retail area, with a range of small goods, such as walking sticks, cups, cutlery, medication aids; this provides a small income, via sales commission.

The benefits service is supported entirely by grants and donations, income from hiring out meeting and training rooms, and the rental of office space in our building to other charities.

As a result of decreased rental revenue, the charity is seeking to increase funding from other sources so that we can extend our services and help more people.

We welcome donations from visitors to the centre, and via the website.

Investment Policy

The Charity does not have any significant capital investments.

Reserves Policy

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

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £30,563.

Plans for the future

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding.

We have continued to operate at a deficit, which has reduced our reserves and is not sustainable in the long term. The Trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, which includes familiarisation with the work of the ILC, by attending sessions with the Occupational Therapist team and Benefits Advisor.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility alongside the Office Manager for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service is delivered in partnership with Medequip, who provide the Community Equipment Service for Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining 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 1985. The Trustees 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.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Haines Watts were re-appointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 14th September 2021 and signed on its behalf by:

A handwritten signature in black ink that reads "Nigel Harris". The signature is written in a cursive style with a horizontal line underlining the name.

Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

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

The trustees

	Mrs S Harding	
	Mr B Wade	
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris	
	Mrs L Jeggo	
	Mrs C Leake	(Resigned 31 August 2020)
	Mr J Hum	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs C Gregory	(Resigned 22 July 2020)
	Mrs T Njakayaka-Skews	(Appointed 8 September 2020)
	Mrs J Prior	(Appointed 20 September 2020)
	Mr A Veasey	(Appointed 9 March 2021)
Company secretary	Mr E Clifford	(Appointed 9 March 2021)
	Mrs J Hervin	(Resigned 9 March 2021)
Independent examiner	Matthew Porter FCA	
	Enterprise House	
	Timbrell Street	
	Trowbridge	
	Wiltshire	
	BA14 8PL	

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

Structure, governance and management

Governing Document

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

Appointment of Trustees

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

There are currently 12 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

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

Objectives and activities

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

Achievements and performance

Working in partnership with Medequip, staff at the Centre conducted just under 400 detailed assessments on clients with disabilities and responded to over 450 information requests. Due to Covid-19, the majority of these appointments took place remotely, however face-to-face appointments were offered between lockdowns with a full risk assessment in place. 87% of these appointments were people from Wiltshire, while 13% came from BANES. Clients are referred to the centre by Occupational Therapists in Social Services and Hospitals or by GP surgeries, however, many members of the public self-refer having learned about the centre in local press or by word of mouth, meaning staff also dealt with just under 1000 general enquiries.

During the last year our Benefits Advisor helped 134 new clients access benefits in excess of £465,000. The majority of these appointments also took place remotely, with all remote appointments having successful outcomes. 96% of these appointments were people from Wiltshire, while 4% came from BANES.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

Financial review

The net deficit for the year amounted to £13,069 (2020 - Deficit £32,127). The deficit has been met from unrestricted reserves.

The reduction in the net deficit from £32,127 in 2020 to £13,069 in 2021 is largely due to a reduction in our maintenance expenditure following investment in roof repairs in 2019, in addition to a small increase in our grant income. This has helped us to limit the impact of the reduced income and increased expenditure we have experienced due to Covid-19 and stands us in good stead for the coming year.

Reserves

At the year end reserves amounted to £361,633 (2020 - £374,702). This is made up of £283,248 (2020 - £289,305) of unrestricted funds and £78,385 (2020 - £85,397) restricted funds

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

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £30,563 (2020 - £29,423)

Future Plans

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

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

Small company provisions

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

The trustees' annual report was approved on 8 June 2021 and signed on behalf of the board of trustees by:



Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Matthew Porter.

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

8 June 2021

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	40,114	—	40,114	37,415
Other activities	6	50,532	—	50,532	56,654
Bank interest receivable	7	342	—	342	581
Total income		<u>90,988</u>	<u>—</u>	<u>90,988</u>	<u>94,650</u>
Expenditure					
Expenditure on charitable activities		<u>97,045</u>	<u>7,012</u>	<u>104,057</u>	<u>126,777</u>
Total expenditure		<u>97,045</u>	<u>7,012</u>	<u>104,057</u>	<u>126,777</u>
Net expenditure and net movement in funds		<u>(6,057)</u>	<u>(7,012)</u>	<u>(13,069)</u>	<u>(32,127)</u>
Reconciliation of funds					
Total funds brought forward		289,305	85,397	374,702	406,829
Total funds carried forward		<u>283,248</u>	<u>78,385</u>	<u>361,633</u>	<u>374,702</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	252,683	259,880
Investments	13	2	2
		<u>252,685</u>	<u>259,882</u>
Current assets			
Cash at bank and in hand		110,009	115,861
Creditors: amounts falling due within one year	14	<u>1,061</u>	<u>1,041</u>
Net current assets		108,948	114,820
Total assets less current liabilities		<u>361,633</u>	<u>374,702</u>
Net assets		<u>361,633</u>	<u>374,702</u>
Funds of the charity			
Restricted funds		78,385	85,397
Unrestricted funds		283,248	289,305
Total charity funds	15	<u>361,633</u>	<u>374,702</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2021, and are signed on behalf of the board by:



Prof. N D Harris
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

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

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

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	798	798	1,378	1,378
Grants				
Grants	37,296	37,296	36,037	36,037
Furlough grants	2,020	2,020	—	—
	<u>40,114</u>	<u>40,114</u>	<u>37,415</u>	<u>37,415</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rent	37,835	37,835	34,548	34,548
Room hire and services	10,289	10,289	18,608	18,608
Wheelchair hire	20	20	1,076	1,076
Other income	2,333	2,333	2,127	2,127
Catering	55	55	295	295
	<u>50,532</u>	<u>50,532</u>	<u>56,654</u>	<u>56,654</u>

7. Bank interest receivable

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	342	342	581	581

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	7,197	7,197

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	980	960

10. Staff costs

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

	2021	2020
	£	£
Wages and salaries	45,200	49,649

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,125 (2020 - £1,082).

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No amounts were paid directly to or by way of non monetary benefits to trustees including reimbursed expenses and pension contributions on their behalf.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	350,620	90,752	441,372
Depreciation			
At 1 April 2020	91,296	90,196	181,492
Charge for the year	7,012	185	7,197
At 31 March 2021	98,308	90,381	188,689
Carrying amount			
At 31 March 2021	252,312	371	252,683
At 31 March 2020	259,324	556	259,880

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	2
Additions	—
At 31 March 2021	2
Impairment	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	2
At 31 March 2020	2

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,061	1,041

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

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

The trustees

	Mrs S Harding	
	Mr B Wade	
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris	
	Mrs L Jeggo	
	Mrs C Leake	(Resigned 31 August 2020)
	Mr J Hum	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs C Gregory	(Resigned 22 July 2020)
	Mrs T Njakayaka-Skews	(Appointed 8 September 2020)
	Mrs J Prior	(Appointed 20 September 2020)
	Mr A Veasey	(Appointed 9 March 2021)
Company secretary	Mr E Clifford	(Appointed 9 March 2021)
	Mrs J Hervin	(Resigned 9 March 2021)
Independent examiner	Matthew Porter FCA	
	Enterprise House	
	Timbrell Street	
	Trowbridge	
	Wiltshire	
	BA14 8PL	

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

Structure, governance and management

Governing Document

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

Appointment of Trustees

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

There are currently 12 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

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

Objectives and activities

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

Achievements and performance

Working in partnership with Medequip, staff at the Centre conducted just under 400 detailed assessments on clients with disabilities and responded to over 450 information requests. Due to Covid-19, the majority of these appointments took place remotely, however face-to-face appointments were offered between lockdowns with a full risk assessment in place. 87% of these appointments were people from Wiltshire, while 13% came from BANES. Clients are referred to the centre by Occupational Therapists in Social Services and Hospitals or by GP surgeries, however, many members of the public self-refer having learned about the centre in local press or by word of mouth, meaning staff also dealt with just under 1000 general enquiries.

During the last year our Benefits Advisor helped 134 new clients access benefits in excess of £465,000. The majority of these appointments also took place remotely, with all remote appointments having successful outcomes. 96% of these appointments were people from Wiltshire, while 4% came from BANES.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

Financial review

The net deficit for the year amounted to £13,069 (2020 - Deficit £32,127). The deficit has been met from unrestricted reserves.

The reduction in the net deficit from £32,127 in 2020 to £13,069 in 2021 is largely due to a reduction in our maintenance expenditure following investment in roof repairs in 2019, in addition to a small increase in our grant income. This has helped us to limit the impact of the reduced income and increased expenditure we have experienced due to Covid-19 and stands us in good stead for the coming year.

Reserves

At the year end reserves amounted to £361,633 (2020 - £374,702). This is made up of £283,248 (2020 - £289,305) of unrestricted funds and £78,385 (2020 - £85,397) restricted funds

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

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £30,563 (2020 - £29,423)

Future Plans


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

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

Small company provisions

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

The trustees' annual report was approved on 8 June 2021 and signed on behalf of the board of trustees by:



Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Matthew Porter.

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

8 June 2021

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	40,114	—	40,114	37,415
Other activities	6	50,532	—	50,532	56,654
Bank interest receivable	7	342	—	342	581
Total income		<u>90,988</u>	<u>—</u>	<u>90,988</u>	<u>94,650</u>
Expenditure					
Expenditure on charitable activities		<u>97,045</u>	<u>7,012</u>	<u>104,057</u>	<u>126,777</u>
Total expenditure		<u>97,045</u>	<u>7,012</u>	<u>104,057</u>	<u>126,777</u>
Net expenditure and net movement in funds		<u>(6,057)</u>	<u>(7,012)</u>	<u>(13,069)</u>	<u>(32,127)</u>
Reconciliation of funds					
Total funds brought forward		289,305	85,397	374,702	406,829
Total funds carried forward		<u>283,248</u>	<u>78,385</u>	<u>361,633</u>	<u>374,702</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	252,683	259,880
Investments	13	2	2
		<u>252,685</u>	<u>259,882</u>
Current assets			
Cash at bank and in hand		110,009	115,861
Creditors: amounts falling due within one year	14	<u>1,061</u>	<u>1,041</u>
Net current assets		108,948	114,820
Total assets less current liabilities		<u>361,633</u>	<u>374,702</u>
Net assets		<u>361,633</u>	<u>374,702</u>
Funds of the charity			
Restricted funds		78,385	85,397
Unrestricted funds		283,248	289,305
Total charity funds	15	<u>361,633</u>	<u>374,702</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2021, and are signed on behalf of the board by:



Prof. N D Harris
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

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

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

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	798	798	1,378	1,378
Grants				
Grants	37,296	37,296	36,037	36,037
Furlough grants	2,020	2,020	—	—
	<u>40,114</u>	<u>40,114</u>	<u>37,415</u>	<u>37,415</u>

6. Other activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rent	37,835	37,835	34,548	34,548
Room hire and services	10,289	10,289	18,608	18,608
Wheelchair hire	20	20	1,076	1,076
Other income	2,333	2,333	2,127	2,127
Catering	55	55	295	295
	<u>50,532</u>	<u>50,532</u>	<u>56,654</u>	<u>56,654</u>

7. Bank interest receivable

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	342	342	581	581

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	7,197	7,197

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	980	960

10. Staff costs

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

	2021	2020
	£	£
Wages and salaries	45,200	49,649

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,125 (2020 - £1,082).

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No amounts were paid directly to or by way of non monetary benefits to trustees including reimbursed expenses and pension contributions on their behalf.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	350,620	90,752	441,372
Depreciation			
At 1 April 2020	91,296	90,196	181,492
Charge for the year	7,012	185	7,197
At 31 March 2021	98,308	90,381	188,689
Carrying amount			
At 31 March 2021	252,312	371	252,683
At 31 March 2020	259,324	556	259,880

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	2
Additions	—
At 31 March 2021	2
Impairment	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	2
At 31 March 2020	2

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,061	1,041