

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

**Report of the Trustees and Audited Consolidated  
Financial Statements for the Year Ended 31st December 2022  
for  
Independent Lives (Disability)**

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

**Independent Lives (Disability)**

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for the Year Ended 31st December 2022**

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## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the year ended 31st December 2022.

The legal and administrative information together with the statement of trustees' responsibilities on page 10 form part of this report.

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

#### **Objectives and Activities**

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

The principal activities of the charity are to provide information, advice and support to people about Direct Payments, self-directed support, Personal Health Budgets and personalisation, so they can have full choice and control over their health and care support needs. These services were provided under contract in West Sussex, East Sussex and Croydon during 2022.

We provide a Care Quality Commission registered domiciliary care service for disabled people, older people and people with complex healthcare needs across West Sussex. We also provide a Home First service, providing assessment and support for people returning home from hospital in West Sussex. We are contracted by West Sussex County Council through a framework contract, a Home First contract, the NHS providing continuing healthcare and directly by private customers.

We also provide training and carers respite services to promote and support independent living and are funded by NHS England to provide services for Peer Leadership and strategic co-production and clinical and social care training.

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

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

We also welcome student placements from hospitals and universities.

There are many challenges facing disabled people, older people and those who access health and social care. There is widespread agreement that there is an acute crisis in health and social care. This has been brought about after years of underfunding followed by the impact of the coronavirus pandemic. 2022 was also impacted by rising inflation leading to a cost-of-living crisis which has affected staff and volunteers as well as having a devastating impact on many people we support with one person reporting that they had to choose between heating, eating and care. Additional challenges included recruitment, retention and health inequalities which impacted Direct Payment employers looking to employ Personal Assistants as well as our charity's ability to grow to the rising demand for support. Demand has risen but has been largely met by short term grants and initiatives. In 2022 we took part in the fair cost of care exercise but we are still waiting for a fair deal for social care to be set out by central Government.

We continue to promote the importance of our local service and our ethos of being a user-led organisation. We promote with our commissioners the benefits of our services to ensure there is recognition of the benefits to our community of having a strong third sector local presence.

The challenges of inflation, recruitment and retention as well as the lasting impact of the coronavirus pandemic on our customers have affected Independent Lives during 2022. We have continued to develop, provide and innovate to meet demands but with continued issues with inflation and recruitment there are still challenges ahead.

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### **Report of the Trustees for the Year Ended 31st December 2022**

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We continued to deliver and expand services. However some planned growth in our care service in 2022 could not be realised due to recruitment difficulties. This was felt across the whole sector having an impact on people's ability to access the care and support they need.

#### Our vision

A fair society where we can all participate and fulfil our potential

#### Our mission

- To support more people now and in the future through growth and efficiency.
- Increase the number of skilled and empowered Direct Payment employers and personal assistants.
- Increase independence through better care and support in our communities.
- Raise awareness of disability, independent living and personalisation.
- Support the social model of disability to break down barriers.

#### Our values

##### **Excellence**

At Independent Lives, we believe in integrity, accountability, and transparency. Our passion drives us to go above and beyond, delivering high quality, people led services which change lives.

##### **Innovation**

We believe in the power of great ideas. We are unafraid to be bold or to ask why. Through forward thinking, creativity, and the freedom to express ourselves we can shape a better world.

##### **Inclusion**

We celebrate our differences and believe that embracing diversity makes us stronger. We want to create a world based on respect and understanding where every voice is heard.

##### **Person Centred**

We believe in treating people with dignity, compassion, kindness, and respect. By valuing people's lived experiences and recognising their unique circumstances, we can be an organisation that really makes a difference.

#### **Ensuring our work delivers our aims and delivers public benefit**

We review progress against strategic targets looking at what was achieved and outcomes of our work and what impact this has had for our customers and recipients of our services. In planning and agreeing the strategic direction of the charity the trustees consider how planned activities will contribute to our aims and objectives and deliver public benefit.

Independent Lives is a user-led charity. All our charitable activities focus on enabling disabled people to live independent and fulfilling lives. We seek to champion the interests of disabled people and their carers to achieve positive change in social attitudes to disability.

### **Achievements and performance**

Independent Lives published a separate impact report covering the achievements of 2022 which can be found here: [www.independentlives.org/about-us/our-impact](http://www.independentlives.org/about-us/our-impact).

Our other strategic outcomes are outlined here:

Our strategy for 2021-2025

The strategy is organised into four key focus areas with associated specific goals and two operational themes covering development of our services.

The strategy has been publicised through communications and engagement activity and on our website. A detailed work plan based on this framework is being followed by all teams to ensure positive progress and a sharp focus on what we aim to achieve. A summary of the strategy and performance against it is shown below.

#### **Achieve outstanding customer support and involvement**

- Maintain customer satisfaction levels above 90% in all services
- Support customers and carers to tell their stories - Increase community and online engagement in by 100% each year
- Promote outstanding quality reviewing feedback and audits based on Safe, Effective, Responsive, Caring & Well-led

Customer feedback levels came back with satisfaction rates above 90%.

We worked to develop our membership model the “The Friends of Independent Lives” to document our members’ experiences and compile them to create systems and services that work for the people that use them rather than against them. The team has engaged three researchers to work with the Friends to develop this understanding from 2023-24. We have engaged in community fundraising involving our customers, volunteers and staff in events across the year which have been enormously fun while also delivering vital funds.

Our care service received Good in all areas.

#### **Ensure ongoing financial stability in order to continue and extend support for disabled people to live independent lives**

- Work more efficiently with growth to £5M by 2025
- Improve payments & systems to spend more time and money on what matters
- Generate income streams to invest in our communities

### **Financial results**

The budget for the year 2022 set an income target of £3.145m and we achieved £3.137m and a target surplus of £39K and we achieved £98K.

The financial variances were largely due to the difficulty in recruiting and retaining healthcare support workers. This had an impact on our income as this reduced our ability to grow the care service and in 2022 the care service income reduced compared with 2021. The surplus was slightly lower due to the number of vacant senior posts in 2022 and the charity received the remaining coronavirus infection control and recruitment and retention grants. These surpluses are not predicted to continue into 2023. We do now have a full team and will be reviewing our supplier and funder arrangement in 2023. Fundraising and donations have increased as well as grants for new innovative projects that are continuing into 2023.

## Independent Lives (Disability)

### Report of the Trustees for the Year Ended 31st December 2022

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Contract performance was on target for the year, despite many and varied challenges.

Our financial plans for 2023 include maintaining current services alongside growth while achieving our charitable activities. We will be investing in our services and staff and remain focused on maintaining financial success to increase our contribution to the sector and protect the future of Independent Lives and all its stakeholders.

The results for the financial year 2022 are summarised in the table below (£):

	2022	2021	2020	2019	2018
Income	3,137,140	3,134,045	2,767,756	2,637,272	2,191,861
Expenditure	3,038,976	3,034,916	2,633,462	2,608,155	2,110,539
Net surplus/(deficit)	98,164	99,129	134,294	29,117	81,322
Net assets	748,531	650,367	551,238	416,944	387,827

#### Grants and fundraising

During the year we successfully raised over £73K in grant funding and by fundraising, continuing to develop projects, working to support digital inclusion, supporting people exiting hospital with Personal Health Grants and working with Skills for Care to arrange and deliver social care training for individual employers and personal assistants.

We continue to identify new opportunities and bid for new grants and contracts when they arise.

#### Reserves policy

A revised reserves policy was introduced in 2017 and is reviewed annually. The calculation uses a risk weighted method taking each business area and applying a risk score on the following aspects:

- likelihood of change in income stream;
- number of sources of income;
- certainty of income; and
- level of debtors

The reserves policy sets the target level of reserves as £475,000 for the year ending 31 December 2022. Unrestricted reserves currently equate to £692,132. The unrestricted reserves target is reviewed annually under the risk-weighted calculation method.

#### **People development**

- Recruit the best, diverse people to enable growth
- Reward and recognize with the foundation living wage
- Retain with personal development and progression pathways
- Develop an inclusive and innovative culture
- Engage online and in person

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2022**

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During 2022 we completed a full review of our pay and reward structure and found locally our pay had fallen behind other providers across the sector in some areas and especially for some care support worker roles. This was exacerbated by the cost-of-living crisis and the detrimental effect it had on our staff to be able to afford to pay for petrol and other essentials. In October, November and December 2022, cost of living payments or vouchers were issued to staff. This was followed by a pay increase that was implemented from January 2023 with the most significant increase going to healthcare support workers. This was necessary to provide a reasonable and competitive wage but also to support both recruitment and retention.

We are a Disability Confident Leader, we offer a guaranteed interview to any disabled person who meets the mandatory requirements set out in our job descriptions and applies for a job and have flexible policies to support disabled people remain in work.

The Mindful Employer scheme supports existing and new employees, and employers, with easier access to information and support in relation to staff experiencing stress, anxiety, depression or other mental health conditions. We are an employer for carers and offer all our staff an employee assistance programme.

#### **Technology and innovation**

- Create systems that support inclusion and diversity
- Use technology to increase efficiency and reduce waste
- Increase customers' and carers' ability to access and manage services
- Create physical and virtual spaces that are flexible and support individuals and teams to collaborate

In 2022 the team developed a new website for the charity which is easier to use and costs less to maintain.

After a number of years of uncertainty caused by the pandemic we are now set on a more secure path. During the pandemic we reviewed ways of working and increased some home and hybrid working arrangements. We also recognised the importance of shared physical as well as virtual spaces and have signed a new seven-year lease in our main office in Worthing. This will allow us to develop more customer-based support as well as a co-working space designed for our needs. In 2023 we will be investing in developing this space ready for future needs. Online in 2022 we developed a new website and a customer extranet, PA Pages for Direct Payment employers and personal assistants. In 2023 we intend to develop a new intranet for staff and volunteer engagement and expand PA Pages further.

#### **Operational theme: Direct Payments and Personalisation**

- Increase the number of skilled and empowered Direct Payment employers in West Sussex and Croydon and identify three new areas to work in
- Increase the number of skilled and available Personal Assistants through structured networks, recruitment opportunities and training
- Support the sector and innovation through micro provider support, Individual Service Funds and system leadership

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2022**

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#### **Direct Payment Information, Advice & Support**

In 2022 we expanded our support to East Sussex. We worked with and supported West Sussex, East Sussex and Croydon residents with a personal budget or personal health budget to provide information, advice, guidance and support.

In 2022 the team:

- Continued to deliver the joint Direct Payment Information & Advice service contract worth £420k a year to West Sussex County Council and Clinical Commissioning Group;
- Delivered a joint Personal Assistant Support Service worth £90k a year to the London Borough of Croydon and Clinical Commissioning Group;
- We started to operate a new Direct Payments support service in East Sussex;
- Supported 169 disabled people to start to employ their own Personal Assistants through social care personal budgets;
- Helped 2,125 people through our information and advice telephone helpline, covering 7,747 separate enquiries and requests for information;
- We ran personal assistant adverts, which generated 1,048 applications; and
- We delivered training and refresher events to 213 personal assistants and Direct Payment employers.

We have:

- Supported and developed our excellent team of advisers who met or exceeded all internal and external key performance indicators;
- Met exceptionally high volumes of customer demand throughout the year;
- We created and launched PA Pages; a new website for Direct Payments employers and personal assistants to recruit, find a job or find training, all in one place.

Our Payroll Service:

- Processed 16,085 payrolls for Direct Payment employers;
- Set up payroll services for 185 new people; and
- Set up banking services for 81 new people.

Jill's story

"I was diagnosed with Multiple Sclerosis in the year 2000. When my impairment began to worsen my husband was doing everything. After struggling by ourselves a social worker introduced us to Direct Payments and eventually to Independent Lives. When I started employing my own personal assistant my Independent Lives adviser was really helpful. She did all the things I was unable to do. She was always there, giving the right advice and pointing me in the right direction. Which was a great help because there's a lot to deal with if you've never been an employer before. Now if I need any support, I call Independent Lives. Everything they've provided works really well."



## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2022**

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#### **Operational theme: Independent Living**

Increase Independent Living through community activities, carers respite support, hospital discharge support, community care and reablement support.

#### **Care Service**

In times of huge demand, we have continued to improve processes and operational effectiveness, focusing on staff wellbeing, reward and retention as well as the systems and processes underpinning everything we do.

We received a Good rating from CQC in May 2021 and are working with West Sussex County Council to create sustainable models for care for future years.

Our Home First programme has supported 354 people home from hospital and our care service as a whole has provided 105,787 visits to the people we support.

#### **Carers Respite**

Our service was recommissioned in 2022 giving stability to the people we support and giving us the opportunity to expand in the future.

#### **Norman's story**

"Norman was diagnosed with Alzheimer's in 2017. Norman and I have been married for 35 years, before his diagnosis he was a civil engineer and had a really bubbly personality and was a lot of fun to be around. After his diagnosis the first few years were fine, but since the pandemic, it's really taken its toll. Independent Lives' respite service gives him the opportunity to be around other people and you can see a little bit more of his old self come out. It's been a godsend. The service gives me some time on my own to do what I want to do and means that for a short time all the worry and stress disappears. And most importantly Norman always comes back smiling."

#### **Maintain quality standards**

During the year our comprehensive range of policies and procedures has been reviewed in accordance with a planned cycle, continuing the regular review process and supporting our commitment to quality standards.

The British Standards Institute confirmed our ISO9001 compliance with the 2015 standard after an inspection in June 2022 and January 2023.

Our Contractors Health and Safety Assessment Scheme (CHAS) accreditation was maintained in 2022, along with our Disability Confident and Mindful Employer scheme accreditations.

Our currently valid CQC inspection of Care Service rating is 'Good' as of May 2021.

Work on fundraising activity also continues, along with the development of the Friends of Independent Lives membership group.

#### **Risk assessment**

The trustees actively review major risks to which the charity is exposed. A comprehensive risk register is maintained and the trustees are satisfied that there are suitable controls in place to mitigate exposure to major risks.

Strategic and business planning incorporates an evaluation of potential risks for each development opportunity and a reporting structure is in place to re-assess existing risks and to report and monitor emerging risks at each Board meeting. In addition, the Trustees have adopted a risk-based approach to setting reserves.

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2022**

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#### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is led by a chief executive and her executive leadership team. The charity has a Board of Trustees who meet on a regular basis and a sub-committee for Finance and Remuneration. The Board and its sub-committees provide strategic direction and approve policies and review risk.

Independent Lives (Disability) (Reg. no. 08654797) was incorporated on 19<sup>th</sup> August 2013 and was registered with the Charity Commission (Reg. no. 1153815) on 16<sup>th</sup> September 2013. All assets and liabilities were transferred from Independent Living Association (Reg. no. 1092651) on the date of incorporation and activities commenced from 1<sup>st</sup> October 2013.

#### Appointment of trustees

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

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

#### Remuneration

The salaries of the chief executive and executive leadership team are agreed by the Remuneration sub-committee of the Board. Every three years an external comparison of the charity sector is undertaken and this occurred in 2021, setting an updated basis for the review of executive leadership team pay points and salary increases. In the interim periods, the Remuneration Committee scheduled meetings to consider pay point adjustments and appropriate cost of living pay increases, which happened at the end of 2022 for implementation in January 2023.

#### Trustee indemnity

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

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2022**

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#### **Reference and administrative details**

<b>Registered charity name</b>	Independent Lives (Disability)
<b>Charity registration number</b>	1153815
<b>Company registration number</b>	08654797
<b>Registered office</b>	Southfield House 11 Liverpool Gardens Worthing West Sussex BN11 1RY
<b>Auditor</b>	Sheen Stickland Chartered Accountants & Statutory Auditors 7 East Pallant Chichester West Sussex PO19 1TR
<b>Bankers</b>	Barclays Bank 1 Chapel Road Worthing West Sussex BN11 1EX

#### **The Trustees/Directors**

The trustees who served the company during the period (with trustee start dates shown in brackets for each) were as follows:

Mr A Siganporia (Treasurer) (06/07/20)  
Mr D Hardman (Vice Chair) (19/06/17)  
Mr C Green (Chair) (19/06/17)  
Mr S Wilson (19/06/17)  
Ms J Tuck (07/11/19)

<b>Chief Executive Officer</b>	Mrs R Smicle
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## Independent Lives (Disability)

### Report of the Trustees for the Year Ended 31st December 2022

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#### Statement of Trustees' Responsibilities

The trustees who are also directors of Independent Lives (Disability) for the purposes of company law, are responsible for preparing the Trustee's report and 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 these financial statements, the trustees are required to

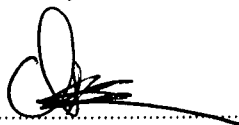
- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

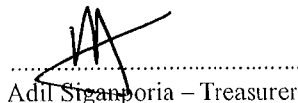
The trustees confirm that so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware. They have taken all the steps they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Approved by order of the board of trustees on 25 July 2023 and signed on its behalf by:



Chandos Green-Chair



Adil Siganporia – Treasurer

### **Opinion**

We have audited the financial statements of Independent Lives (Disability) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies on pages fourteen to twenty eight. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 group and 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.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st December 2022 and of the group's 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 group and charitable company in accordance with the ethical requirements that are relevant to our audit of the group financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the group financial statements and our Report of the Independent Auditors thereon.

Our opinion on the group financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the group financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinion 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 group financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their 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 by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

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

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

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the group financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these group financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- reviewing minutes of meetings of those charged with governance
- Receiving financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

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A further description of our responsibilities for the audit of the group financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://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.



Paul Wright FCA DChA (Senior Statutory Auditor)  
For and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 6 July 2025

## Independent Lives (Disability)

### Consolidated Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,726	-	5,726	-
Charitable Activities	4	2,478,385	47,887	2,526,272	2,544,873
Trading subsidiary income		605,142	-	605,142	589,172
<b>Total</b>		<b>3,089,253</b>	<b>47,887</b>	<b>3,137,140</b>	<b>3,134,045</b>
<b>EXPENDITURE ON</b>					
<b>Raising Funds</b>					
Trading subsidiary costs		373,153	-	373,153	360,554
<b>Charitable activities</b>					
Direct Payments & Personal Health Budget	5				
Support		1,008,313	-	1,008,313	972,501
Recruitment & Retention		27,786	-	27,786	139
Infection Control		4,705	-	4,705	98,799
Care Service		1,520,857	-	1,520,857	1,538,406
Personalisation, Equalities, Research and Development		64,971	-	64,971	64,266
Digital Inclusion		-	19,570	19,570	-
Skills for Care		-	19,621	19,621	250
<b>Total</b>		<b>2,999,785</b>	<b>39,191</b>	<b>3,038,976</b>	<b>3,034,916</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>89,468</b>	<b>8,696</b>	<b>98,164</b>	<b>99,129</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>89,468</b>	<b>8,696</b>	<b>98,164</b>	<b>99,129</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		602,664	47,703	650,367	551,238
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>692,132</b>	<b>56,399</b>	<b>748,531</b>	<b>650,367</b>

#### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



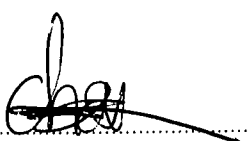
# Independent Lives (Disability)

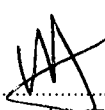
## Consolidated Balance Sheet At 31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<u>17,217</u>	<u>-</u>	<u>17,217</u>	<u>6,063</u>
		17,217	-	17,217	6,063
<b>CURRENT ASSETS</b>					
Debtors	13	510,318	-	510,318	546,858
Cash at bank and in hand		<u>729,156</u>	<u>56,399</u>	<u>785,555</u>	<u>611,129</u>
		1,239,474	56,399	1,295,873	1,157,987
<b>CREDITORS</b>					
Amounts falling due within one year	14	(564,559)	-	(564,559)	(513,683)
<b>NET CURRENT ASSETS</b>		<u>674,915</u>	<u>56,399</u>	<u>731,314</u>	<u>644,304</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>692,132</u>	<u>56,399</u>	<u>748,531</u>	<u>650,367</u>
<b>NET ASSETS</b>		<u>692,132</u>	<u>56,399</u>	<u>748,531</u>	<u>650,367</u>
<b>FUNDS</b>	15				
Unrestricted funds				692,132	602,664
Restricted funds				<u>56,399</u>	<u>47,703</u>
<b>TOTAL FUNDS</b>				<u>748,531</u>	<u>650,367</u>

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

The financial statements were approved by the Board of Trustees on 20 July 2023 and were signed on its behalf by:

  
Chandos Green – Chair

  
Adil Siganporia – Treasurer

The notes form part of these financial statements

# Independent Lives (Disability)

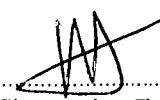
## Balance Sheet At 31st December 2022

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	16,999	-	16,999	5,476
Investment	12	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>
		17,004	-	17,004	5,481
<b>CURRENT ASSETS</b>					
Debtors	13	487,528	-	487,528	527,185
Cash at bank and in hand		<u>641,775</u>	<u>56,399</u>	<u>698,174</u>	<u>473,334</u>
		1,129,303	56,399	1,185,702	1,000,519
<b>CREDITORS</b>					
Amounts falling due within one year	14	(454,175)	-	(454,175)	(355,633)
<b>NET CURRENT ASSETS</b>		<u>675,128</u>	<u>56,399</u>	<u>731,527</u>	<u>644,886</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>692,132</u>	<u>56,399</u>	<u>748,531</u>	<u>650,367</u>
<b>NET ASSETS</b>		<u>692,132</u>	<u>56,399</u>	<u>748,531</u>	<u>650,367</u>
<b>FUNDS</b>	15				
Unrestricted funds				692,132	602,664
Restricted funds				<u>56,399</u>	<u>47,703</u>
<b>TOTAL FUNDS</b>				<u>748,531</u>	<u>650,367</u>

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

The financial statements were approved by the Board of Trustees on 22 July 2023 and were signed on its behalf by:

  
Chandos Green – Chair

  
Adil Siganporia – Treasurer

The notes form part of these financial statements

**Independent Lives (Disability)****Consolidated Cash Flow Statement  
for the Year Ended 31st December 2022**

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		2022	2021
	Notes	£	£
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	194,619	68,347
Interest paid		<u>(688)</u>	<u>(742)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>193,931</u>	<u>67,605</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>(19,505)</u>	-
<b>Net cash provided by (used in) investing activities</b>		<u>(19,505)</u>	-
<b>Change in cash and cash equivalents in the reporting period</b>		174,426	67,605
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>611,129</u>	<u>543,524</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>785,555</u></u>	<u><u>611,129</u></u>

The notes form part of these financial statements

**Notes to the Consolidated Cash Flow Statement  
for the Year Ended 31st December 2022**

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

	2022	2021
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	98,164	99,129
<b>Adjustments for:</b>		
Depreciation charges	8,351	9,108
Interest paid	688	742
Decrease/ (Increase) in debtors	46,114	(122,631)
Increase/ (Decrease) in creditors	<u>41,302</u>	<u>81,999</u>
<b>Net cash provided by (used in) operating activities</b>	<u>194,619</u>	<u>68,347</u>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Consolidation

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

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

### Income

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

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

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

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Allocation of costs

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

### Tangible fixed assets

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

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

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

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements for the Year Ended 31st December 2022

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#### 1. ACCOUNTING POLICIES – continued

##### Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

##### Pensions

The group operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

##### 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.

##### Going concern

The trustees consider that there are no material uncertainties that may cast doubt about the charity's ability to continue as a going concern.

##### Taxation

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

#### 2. DONATIONS AND LEGACIES – GROUP AND CHARITY

	2022	2021
	£	£
Donations	<u>5,726</u>	<u>-</u>

#### 3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY

The wholly owned subsidiary, Independent Lives (Trading) Limited, which is incorporated in the United Kingdom, pays all its profits to the charity by way of deed of covenant. The charity owns the entire share capital of 5 ordinary shares of £1. A summary of the trading results is shown below:

	2022	2021
	£	£
Trading subsidiary gross income	636,959	626,120
Trading subsidiary costs	<u>(373,153)</u>	<u>(365,452)</u>
Deed of covenant payable to the parent charity	<u>263,806</u>	<u>260,668</u>

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2022

#### 3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY continued

The assets and liabilities of the subsidiary were:

	2022	2021
	£	£
Current assets	123,764	180,634
Current liabilities	(123,977)	(181,216)
Total Net Assets	<u>(213)</u>	<u>(582)</u>
Aggregate share capital and reserves	<u>5</u>	<u>5</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES – GROUP AND CHARITY

	2022	2021
	£	£
West Sussex County Council Direct Payment Support Contract	420,598	419,696
West Sussex County Council Recruitment and Retention	27,786	-
West Sussex County Council Infection Control	4,705	98,799
Other	<u>2,073,183</u>	<u>2,026,378</u>
	<u>2,526,272</u>	<u>2,544,873</u>

The Charity received funds from West Sussex County Council in respect of Recruitment and Retention, and Infection Control. These funds have been fully spent in the year.

#### 5. CHARITABLE ACTIVITIES COSTS – GROUP AND CHARITY

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Direct Payments & Personal Health Budget Support	810,878	197,434	1,008,312
Recruitment and Retention	27,786	-	27,786
Infection control	4,705	-	4,705
Digital Inclusion	19,570	-	19,570
Care Service	1,400,313	120,544	1,520,857
Personalisation, Equalities, Research and Development	29,508	35,464	64,972
Skills for Care	<u>19,621</u>	<u>-</u>	<u>19,621</u>
	<u>2,312,381</u>	<u>353,442</u>	<u>2,665,823</u>

#### COMPARATIVES FOR 2021

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Direct Payments & Personal Health Budget Support	772,494	200,008	972,502
Recruitment	139	-	139
Infection control	98,799	-	98,799
Care Service	1,415,690	122,716	1,538,406
Personalisation, Equalities, Research and Development	28,116	36,150	64,266
Skills for Care	<u>250</u>	<u>-</u>	<u>250</u>
	<u>2,315,488</u>	<u>358,874</u>	<u>2,674,362</u>

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2022

#### 6. SUPPORT COSTS – GROUP AND CHARITY

	Human resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget Support	140,633	51,798	5,003	197,434
Care Service	89,494	28,984	2,066	120,544
Personalisation, Equalities, Research and Development	<u>25,570</u>	<u>8,263</u>	<u>1,631</u>	<u>35,464</u>
	<u>255,697</u>	<u>89,045</u>	<u>8,700</u>	<u>353,442</u>

Included in governance costs above is auditor remuneration of £8,700 in respect of the audit of the charity. £3,240 in respect of the audit of the trading subsidiary is included in trading subsidiary costs.

#### COMPARATIVES FOR 2021

	Human resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget Support	131,262	64,204	4,542	200,008
Care Service	83,531	37,309	1,876	122,716
Personalisation, Equalities, Research and Development	<u>23,866</u>	<u>10,803</u>	<u>1,481</u>	<u>36,150</u>
	<u>238,659</u>	<u>112,316</u>	<u>7,899</u>	<u>358,874</u>

#### 7. NET INCOME/(EXPENDITURE) – GROUP AND CHARITY

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

	2022 £	2021 £
Auditors' remuneration	11,940	10,633
Depreciation - owned assets	<u>8,351</u>	<u>9,108</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the period ended 31st December 2021. During the year, no trustees were reimbursed (2021: 1 trustee reimbursed £16 for travel).



## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2022

#### 9. STAFF COSTS – GROUP AND CHARITY

	2022	2021
	£	£
Wages and salaries	2,220,101	2,244,969
Social security costs	111,437	120,673
Other pension costs	<u>42,642</u>	<u>52,055</u>
	<u>2,374,180</u>	<u>2,417,697</u>

One employee received total remuneration of between £70,000-£80,000 during the year. One employee received remuneration in excess of £60,000 during the previous year.

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

	2022	2021
Direct payments	26	31
Care Service	52	59
Equalities	1	0
Skills for Care and PA Training support	1	1
Banking Admin Service	2	3
Independent Payroll Service	6	7
Other Admin Services	<u>2</u>	<u>0</u>
	<u>90</u>	<u>100</u>

Care Service average monthly staff numbers includes the support workers who are paid at an hourly rate for the hours worked. For the whole period this included an average of 30 (2021: 31) permanent salaried staff.

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2022

#### 10. TANGIBLE FIXED ASSETS – GROUP

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2022	53,326	41,684	232,397	327,407
Additions	-	5,664	13,841	19,505
At 31st December 2022	53,326	47,348	246,238	346,912
<b>DEPRECIATION</b>				
At 1st January 2022	53,326	40,541	227,477	321,344
Charge for year	-	1,689	6,662	8,351
At 31st December 2022	53,326	42,230	234,139	329,665
<b>NET BOOK VALUE</b>				
At 31st December 2022	-	5,118	12,099	17,217
At 31st December 2021	-	1,143	4,920	6,063

#### 11. TANGIBLE FIXED ASSETS – CHARITY

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2022	53,326	32,935	232,397	318,658
Additions	-	5,664	13,841	19,505
At 31st December 2022	53,326	38,599	246,238	338,163
<b>DEPRECIATION</b>				
At 1st January 2022	53,326	32,379	227,477	313,182
Charge for year	-	1,320	6,662	7,982
At 31st December 2022	53,326	33,699	234,139	321,164
<b>NET BOOK VALUE</b>				
At 31st December 2022	-	4,900	12,099	16,999
At 31st December 2021	-	556	4,920	5,476

**Independent Lives (Disability)****Notes to the Financial Statements - continued  
for the Year Ended 31st December 2022****12. FIXED ASSET INVESTMENT – CHARITY**

	Unlisted Investments £
<b>MARKET VALUE</b>	
At 1st January 2022 and 31st December 2022	<u>5</u>
<b>NET BOOK VALUE</b>	
At 31st December 2022	<u><u>5</u></u>
At 31st December 2021	<u><u>5</u></u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>GROUP</b>		<b>CHARITY</b>	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	478,909	464,880	454,962	435,096
Amounts owed to group undertakings	-	-	13,593	23,166
Other debtors	14,369	15,400	11,847	15,400
Prepayments and accrued income	<u>17,040</u>	<u>66,578</u>	<u>7,126</u>	<u>53,523</u>
	<u><u>510,318</u></u>	<u><u>546,858</u></u>	<u><u>487,528</u></u>	<u><u>527,185</u></u>

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

	<b>GROUP</b>		<b>CHARITY</b>	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	125,916	161,348	39,635	23,258
Social security	34,559	48,158	34,559	48,158
VAT	54,045	50,254	35,177	35,417
Other creditors	215,879	190,328	215,699	190,243
	<u>134,160</u>	<u>63,596</u>	<u>129,105</u>	<u>58,557</u>
Accruals and deferred income	<u><u>564,559</u></u>	<u><u>513,684</u></u>	<u><u>454,175</u></u>	<u><u>355,633</u></u>

Included above is deferred income of £84,470 (2021: £6,445).

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2022

#### 15. MOVEMENT IN FUNDS – GROUP AND CHARITY

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	602,664	89,468	-	696,132
<b>Restricted funds</b>				
Skills for Care - DPULO	43,443	8,696	4,260	56,399
Skills for Care - Mindfulness	3,719	-	(3,719)	-
Customer social and wellbeing events	<u>541</u>	<u>-</u>	<u>(541)</u>	<u>-</u>
	<u>47,703</u>	<u>8,696</u>	<u>-</u>	<u>56,399</u>
<b>TOTAL FUNDS</b>	<u>650,367</u>	<u>98,164</u>	<u>-</u>	<u>748,531</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,089,253	(2,999,785)	89,468
<b>Restricted funds</b>			
Skills for Care – Disabled People’s User Led Organisation	28,317	(19,621)	8,696
Customer social and wellbeing events	-	-	-
Digital Inclusion	<u>19,570</u>	<u>(19,570)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>3,137,140</u>	<u>(3,038,976)</u>	<u>98,164</u>

The Digital Inclusion Fund – the charity received a grant of £19,570 from the NHS for an initiative to support people who are digitally excluded to use digital tools to manage their healthcare. These funds have been fully spent.

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2022

#### 15. MOVEMENT IN FUNDS – GROUP AND CHARITY – continued

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	519,590	83,074	-	602,664
<b>Restricted funds</b>				
Skills for Care - DPULO	27,388	16,055	-	43,443
Skills for Care - Mindfulness	3,719	-	-	3,719
Customer social and wellbeing events	<u>541</u>	<u>-</u>	<u>-</u>	<u>541</u>
	<u>31,648</u>	<u>16,055</u>	<u>-</u>	<u>47,703</u>
<b>TOTAL FUNDS</b>	<u>551,238</u>	<u>99,129</u>	<u>-</u>	<u>650,367</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,794,134	(2,711,060)	83,074
<b>Restricted funds</b>			
Skills for Care – Disabled People’s User Led Organisation	<u>16,305</u>	<u>(250)</u>	<u>16,055</u>
	<u>2,810,439</u>	<u>(2,711,310)</u>	<u>99,129</u>
<b>TOTAL FUNDS</b>	<u>2,810,439</u>	<u>(2,711,310)</u>	<u>99,129</u>

**16. COMMITMENTS UNDER OPERATING LEASES**

At 31 December 2022 the group had commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
Expiry date:		
Within one year	52,588	45,788
Between one and five years	<u>147,045</u>	<u>31,538</u>
	<u>199,633</u>	<u>77,326</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2022.