



# **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 2023**

## **Report of the Trustees for the year ended 31 March 2023**

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 2023.

### **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)  
Mr J Hurn  
Dr J Bradbrooke  
Mrs L Jeggo  
Mrs J Hillier  
Mr E Clifford  
Mrs S Harding  
Mr S J Truelove  
Mr D Trethewey (Appointed September 2022)

### **Chief Executive Officer**

Mr Neil Baker

### **Company Secretary**

Mr E Clifford

### **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

## 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.
- 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.

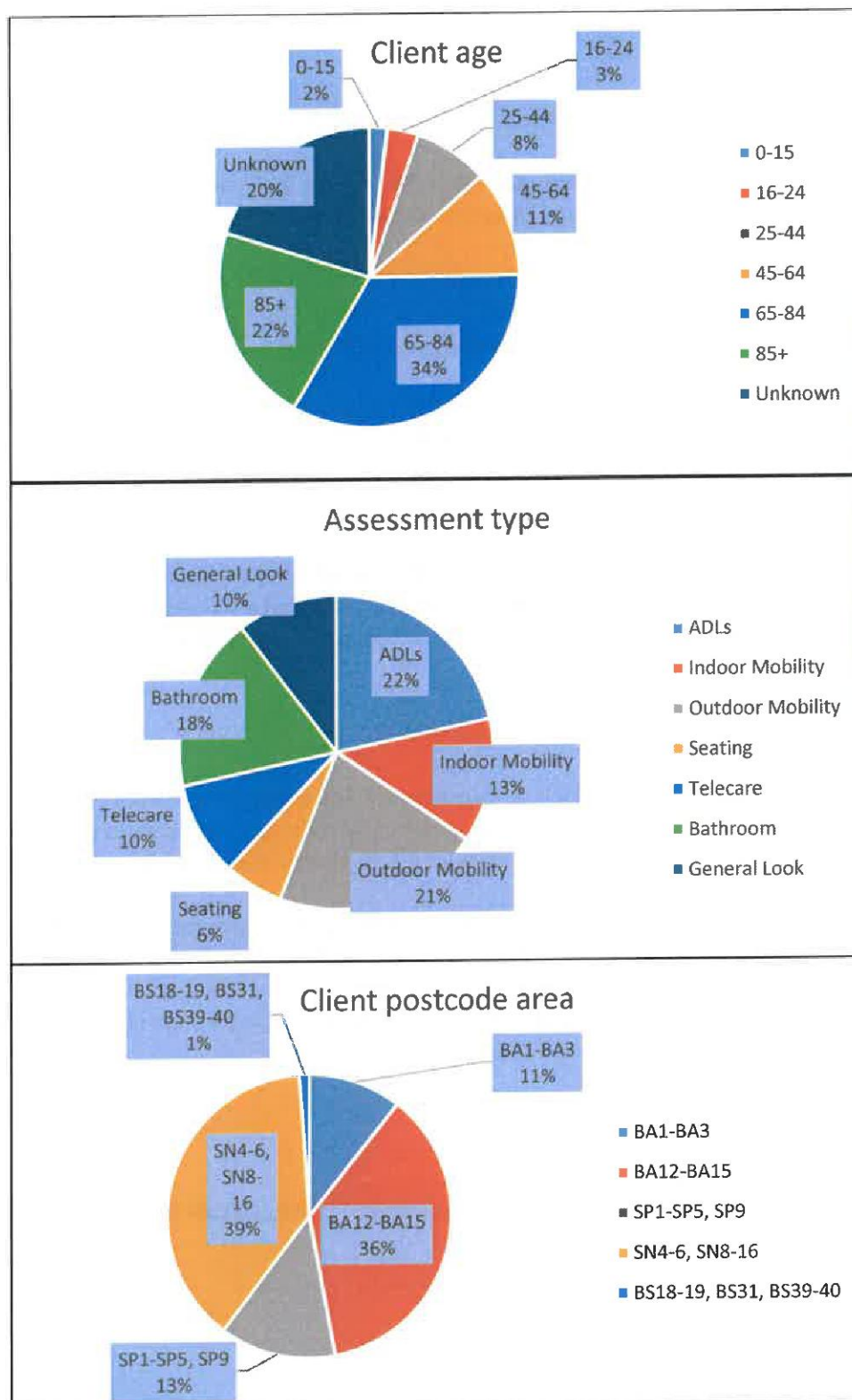
## Who used and benefited from our services?

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 was led by our returning Occupational Therapist Christine Bott in 2022/23, however she could only offer appointments one day a week. We increased the number of people we were able to support by offering advice and information from our OT Assistant via email and phone, and by encouraging Health and Adult Social Care OTs to use our centre with their 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.

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



## Chair of Trustees Report

As you will see from the report of our Chief Executive, this year we have focused on increasing the number of clients that we see. I am pleased that Neil and team have made good progress with this objective. In July 2023, the Trustees and several of our major stakeholders, met together to develop a long-term vision for the ILC and to develop a strategy to deliver this. I can sum up the vision in just two words – do more!

We are aware that there are increasing numbers of people who could benefit from our services, if we had additional resources that we need. I would like to express my appreciation to our dedicated team of staff and Trustees who are committed to making this happen. We have a great facility in the ILC building and a strong team. I am excited and optimistic about the possibilities of what we can achieve over the next few years ahead.

If you share our belief that people with disabilities should be able to live safe and well at home, and be able to achieve their full potential, then please do consider supporting us, by volunteering or making a regular donation. Thank you.

Nigel Harris  
Chair of Trustees

## Chief Executive Report

The financial year 2022/2023 presented many opportunities and challenges for us. We continued to review the way we deliver our service so that we can see more clients and ensure the longer-term sustainability of the service. We commissioned some external resources to help us with this, which resulted in us moving from an almost entirely Occupational Therapist led service dealing with quite complex cases, to a service that focussed on seeing more clients with less complex needs and without compromising the quality or integrity of services for our clients. Feedback and testimonials to the new service have been positive and our key performance indicators have shown that we are continuing to meet our service delivery objectives, see more people and provide excellent outcomes.

We have a sound financial base, but like most small charities, securing unrestricted funding is a challenge for us. Two valuable sources of ongoing income prevailed during the year: our contract with Medequip which is funded through Wiltshire Council continued, and this funds the main Occupational Therapy services; our contract with Bath & North East Somerset Council was also renewed from April 2023. We were also fortunate to secure grants from the Albert Hunt Trust, the Garfield Weston Foundation and Melksham Town Council's Local Area Board. We extend our wholehearted thanks to all our funders whose support contributes significantly to our ability carry out our work.

We continue to host several charities in our building. During the year we were pleased to welcome Rethink Mental Illness as our latest tenants. They join Healthwatch, Wiltshire Service Users Network and Carers Support. Supporting our tenants to carry out their work and to offer accessible space to other organisations remains a key objective for us and the revenue from them contributes significantly to our sustainability. In the coming year we will continue to review our business plan and consider options to identify the most sustainable and effective future for our charity. Our priorities are to focus on funding, strengthen partnership working and expanding our digital offering.

I am extremely proud of the work the staff at our charity carry out and the major beneficial impact it has had on the people who use our services. I would also like to thank the Board of Trustees for their ongoing commitment and support which is so vital in ensuring the good work of the charity can continue. I am confident that with the skills and commitment we have in our staff and Trustee team, we will celebrate another positive year that will stand us in good stead for the future.

Neil Baker  
Chief Executive

# Centre Manager Report

January 2023 saw our previous Occupational Therapist, Christine Bott, return to the centre for one day a week, taking over from our Locum OT who had covered the service in 2022. Although Chris was only able to offer an extremely limited service, we were successful in seeing even more clients than the previous year, due to the winning teamwork with our Occupational Therapy Assistant, who was able to triage the appointments to increase efficiency, on top of answering information requests from clients and professionals. In addition to this, we were pleased that Occupational Therapists from Health, Adult Social Care, and other local organisations such as Dorothy House, continued to use our centre for their own assessments with clients. Our manual handling training room remained as busy as ever, with essential health and care agencies continuing to hire this space.

In 2022-2023 we managed to start attending publicity events again following Covid, and our OT Assistant was able to restart the training sessions we offer for local professionals, including equipment demonstrations and study days. These events are always very popular, and are another way the ILC continues to help the local community, even when there is a delay in appointment availability.

We continue to have a close relationship with the local mobility retailers, and their support is essential to allow us to demonstrate the most up-to-date equipment to our clients. We are very thankful for the items they share with us on short or long term loan, as well as the demo equipment sent to us by manufacturers directly.

## Statistics

Our Occupational Therapist and OT Assistant were able to complete nearly 250 assessments during the year, despite only working part-time hours, and the team answered nearly 800 general enquiries. There were over 475 different needs assessed, showing that on average each client asks for help in two different areas of their daily living.

## Client Feedback

Here are a few of the comments we received following face-to-face appointments, or telephone/email advice from our OT and OTA:

*"Christine was so informed. She was so helpful. Didn't patronise. Very tactful. Absolutely brilliant"*

*"Wide choice, most helpful explanation, patience, courtesy from Christine"*

*"Good thorough explanations of the equipment, and sympathy to individual situation"*

*"Absolutely wonderful. An invaluable service – thank you so much"*

*"Each of the apparatus was discussed in detail and examples given/used. I was also surprised by the number of items on show and available to use and try"*

Chantelle Mead  
Centre Manager

## Financial Review

The net deficit for the financial year 2022/23 amounted to £22,667 (2021/22: £9,594). This has been met from unrestricted reserves.

## Principal Funding Sources

Our advice and assessment service is funded partly by Wiltshire Council through a contract with Medequip, and partly from BaNES Council. We have worked with Medequip, the Community Equipment Service Provider, for many years, and this has provided some stability.

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 services provided by the ILC are 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.

We are seeking to increase funding from various 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 £23,841 (2021/22: £31,938).

## **Plans for the Future**

We have continued to operate at a deficit which has reduced our reserves: this is not sustainable in the long term. The Trustees and Chief Executive Officer continue to work together to secure additional recurring or non-recurring income from charitable funds, grants and commercial activities to improve the financial situation. The budget for 2023/24 reflects a planned breakeven position.

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

## **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.

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 Centre 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:

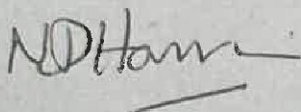
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's 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 24th October 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'N D Harris', with a horizontal line underneath the name.

**Professor N D Harris, Chair of Trustees, Director**

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

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

# **Wiltshire & Bath Independent Living Trust Ltd**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2023**

---

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

---

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

---

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

#### Reference and administrative details

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

#### The trustees

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

**Chief Executive** Mr N Baker

**Company secretary** Mr E Clifford

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

# **Wiltshire & Bath Independent Living Trust Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Structure, governance and management**

##### **Governing Document**

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

##### **Appointment of Trustees**

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

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

##### **Organisational Structure**

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

##### **Objectives and activities**

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

##### **Achievements and performance**

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

# **Wiltshire & Bath Independent Living Trust Ltd**

**Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

## **Financial review**

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

## **Reserves**

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

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

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

## **Future Plans**

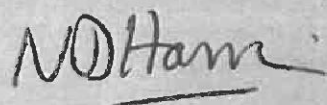
The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor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

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

## **Small company provisions**

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

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



Prof. N D Harris  
Chair of Trustees

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2023

---

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

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

*Matthew Porter.*

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

16 October 2023

---

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

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

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

#### Directors' responsibilities:

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

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

The statement of financial position  
continues on the following page.

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

# **Wiltshire & Bath Independent Living Trust Ltd**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 March 2023**

---

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



Mr A Veasey  
Treasurer

---

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

# **Wiltshire & Bath Independent Living Trust Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

---

#### **1. General information**

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

#### **2. Statement of compliance**

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

#### **3. Accounting policies**

##### **Basis of preparation**

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

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

##### **Going concern**

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

##### **Fund accounting**

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

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Depreciation

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

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

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Other activities

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

#### 7. Bank interest receivable

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

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

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

#### 9. Independent examination fees

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

#### 10. Staff costs

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

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

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

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

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

##### 10. Staff costs *(continued)*

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

##### 11. Trustee remuneration and expenses

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

##### 12. Tangible fixed assets

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

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

##### 13. Investments

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

All investments shown above are held at valuation.

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 14. Debtors

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

#### 15. Creditors: amounts falling due within one year

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

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

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

#### 17. Analysis of charitable funds

##### Unrestricted funds

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

**Restricted funds**

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

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

**18. Analysis of net assets between funds**

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

**19. Related parties**

No related party transactions took place during the year.

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

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

# **Wiltshire & Bath Independent Living Trust Ltd**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2023**

---

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

---

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

---

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

#### Reference and administrative details

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

#### The trustees

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

**Chief Executive** Mr N Baker

**Company secretary** Mr E Clifford

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

# **Wiltshire & Bath Independent Living Trust Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Structure, governance and management**

##### **Governing Document**

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

##### **Appointment of Trustees**

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

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

##### **Organisational Structure**

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

##### **Objectives and activities**

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

##### **Achievements and performance**

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

# **Wiltshire & Bath Independent Living Trust Ltd**

**Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

## **Financial review**

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

## **Reserves**

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

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

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

## **Future Plans**

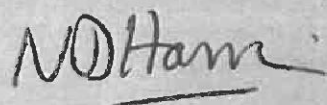
The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor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

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

## **Small company provisions**

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

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



Prof. N D Harris  
Chair of Trustees

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2023

---

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

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

*Matthew Porter.*

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

16 October 2023

---

# Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

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

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

#### Directors' responsibilities:

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

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

The statement of financial position  
continues on the following page.

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

# **Wiltshire & Bath Independent Living Trust Ltd**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 March 2023**

---

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



Mr A Veasey  
Treasurer

---

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

# **Wiltshire & Bath Independent Living Trust Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

---

#### **1. General information**

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

#### **2. Statement of compliance**

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

#### **3. Accounting policies**

##### **Basis of preparation**

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

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

##### **Going concern**

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

##### **Fund accounting**

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

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Depreciation

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

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

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Other activities

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

#### 7. Bank interest receivable

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

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

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

#### 9. Independent examination fees

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

#### 10. Staff costs

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

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

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

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

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

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

##### 10. Staff costs *(continued)*

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

##### 11. Trustee remuneration and expenses

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

##### 12. Tangible fixed assets

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

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

##### 13. Investments

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

All investments shown above are held at valuation.

# Wiltshire & Bath Independent Living Trust Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 14. Debtors

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

#### 15. Creditors: amounts falling due within one year

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

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

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

#### 17. Analysis of charitable funds

##### Unrestricted funds

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

**Restricted funds**

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

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

**18. Analysis of net assets between funds**

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

**19. Related parties**

No related party transactions took place during the year.