

The Wiltshire & Bath Independent Living Trust Ltd



**The Independent Living Centre
St George's Road
Semington, Wiltshire
BA14 6JQ**

01380 871007

Annual Report 2018/2019

**Email: welcome.ilc.semington@googlemail.com
Website: www.ilc.org.uk**

Reg No. 2535179 Charity No. 1000659



The Wiltshire & Bath Independent Living Trust Ltd

President: Dr A K Clarke F.R.C.P.

Patrons: Mr John Bush O.B.E
Lady Ruth Hawley
Dr Andrew Murrison M.P.
Ms Michelle Donelan M.P.

Board of Trustees: Dr Nigel Harris
Mrs Sandra Harding*
Mr John Hurn*
Dr Jeremy Bradbrooke*
Mrs Christine Leake* – appointed October 2018
Mr Brian Wade
Mrs Janet Bragg – resigned March 2019
Mr Henry Lumley – resigned August 2018
Mrs Lisa Fife – resigned January 2019
Mrs Liz Jeggo
Mr Chris Hubbard – resigned May 2018
Revd Tony Parfitt – resigned October 2018
Mrs Janey Hillier
Mr Ian Harrington – resigned January 2019
Mr Eric Clifford – appointed January 2019

*Members of the Management Committee

Company Secretary: Mrs Julie Hervin



The Wiltshire & Bath Independent Living Trust Ltd

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Chairman's Report 2018-19

Many people are unaware that part of the independent advice service that we provide is delivered in partnership with Medequip, as part of their contract with Wiltshire Council to provide a community equipment service. This system has generally worked well, but after 7 years the Council were required to review the arrangement and in March they embarked on a re-procurement process.

The new contracting arrangements separated out the provision of the equipment from the advice service, which provided us with the opportunity to review and update our service offering. The Trustees considered the option of submitting a bid to directly for the charity to independently run the advice service, but considered that a partnership arrangement with the equipment provider offered better long term financial stability. This meant that we had to prepare documents detailing all the aspects of our service and engage in detailed discussions with a range of potential suppliers. This process took some months and culminated in submission of bids in April. I would like to acknowledge the hard work and support of the Trustees, led by Christine Leake, who had oversight and contributed to this process.

Bids were submitted by three national providers for evaluation. Unfortunately, due to some technical issue with the process, it was not possible for the Council to award the contract and we are going to have to repeat the process sometime next year. The consequence of this is that it extends the period of uncertainty, which is very difficult for our ILC based employees. I would like to express my gratitude to the team, who continue to work through this and who provide such an excellent service to our many beneficiaries.

On a more positive note, we are very pleased to welcome Mr Kevin Fairman as our Chief Executive, working one day per week. The Trustees felt that this post was essential to strengthen our management capability and provide input into our strategic development. Kevin joined us in August, having stepped down as CEO with Brunelcare, so brings with him a wealth of experience and expertise.

I would like to conclude by acknowledging the hard work and success of The ILC Benefits Advice Service. This was established in 2003 to advise people about their entitlement depending on their circumstances, helping with claims, including completing forms and assisting with appeals if the claim is not successful. In the latest financial year, we raised around £400,000 for clients in claims and appeals. This figure was achieved even though Sheila, our Benefits Advisor, only works 15 hours per week. There are many clients whose illness or disability has meant they are not able to work or only work part time, so this can make a huge difference to them. The service is supported entirely by income from letting out our rooms and offices. This income is down again this year and we are running at a deficit. We would

welcome ideas for fundraising, or ways of raising donated income, so that we continue to support this valuable service. Please do get in touch with Kevin, or myself, if you would like to help with this. Contact details are available on our website - www.ilc.org.uk.

Nigel Harris
Chairman

Hon Treasurer's Report 2018-19

Copies of the accounts will be available for you to collect after the official part of the meeting. They have been prepared by Accountants, Haines Watts. To comply with the Charity Commission and Companies House Regulations, they are somewhat lengthy nowadays but you can get a good picture of what goes on here by looking at page 15.

I am pleased to say the spending on the building has reduced again this year to a lower figure of £14,138.55. Most of the work in accordance with the fire regulations has now been completed.

We have installed a new CCTV system at a cost of £2,398.80 and had a large flat roof repaired at a cost of £6,372.00. Due to the age and size of the building you will appreciate it always requires maintenance.

The building work, a large empty office and an additional suite of offices to lease, as well as a reduction in the uptake of daily room bookings of the Conference Room and Manual Handling Room, has amounted to a deficit of £25,216, which is covered by the reserves. If anyone would like to discuss the empty rooms or booking the rooms, I will be happy to speak to you at the end of the meeting.

During the year the lease for the defibrillator was renewed for a further 4 years at a cost of £2,160.00. This covers annual training as well as servicing the machine.

I am pleased to say the retail unit which is housed in the coffee lounge still continues to prove popular with clients and visitors

We were pleased the contract with Medequip was extended by Wiltshire Council in early January 2019. We continue to work well together and meet on a quarterly basis.

I would like to thank the staff for the help they have given me and my fellow Trustees during this financial year.

Sandra Harding
Hon. Treasurer

Occupational Therapist's Annual Report 2018-19

The ILC maintains an important and unique position in how it operates to serve the general public residing in Wiltshire and BANES with impartial advice and assessment with aids and equipment. In most areas of the UK there is reduced funding for aids provision, there is also a notable increase in advertising of expensive equipment to 'answer all problems'. An appointment at the ILC allows the client time to understand how the equipment might work for them, considering their medical condition, home environment and budget.

Referrals for assessment over the last year have been constant and we are working hard to continue to provide a responsive service on the current funded hours. In the last year we supported 442 clients for face to face assessments. We supported a further 755 clients by telephone and e-mail, and 120 professionals. In total we reached 1,314 providing professional advice regarding equipment.

The feedback questionnaires completed by clients at the end of appointments show that people highly value the service we provide and are very satisfied with the service they receive. (refer to appendix)

The Independent Living Centre offers dedicated appointment time, this opportunity may be the first time someone has had to piece together diagnosis with appropriate equipment and professional advice. It is common that clients and their relatives will visit the ILC as they are planning ahead to future proof their home. Often with a long term or degenerative condition it can be a difficult and upsetting time, the ILC supports the client to join the dots to the appropriate care, benefits and equipment. For example, a client with Motor Neuron may wish to discuss mobility, kitchen and bathroom layout, for example the pros and cons of a power chair over a scooter and try both items of equipment. A client with Parkinson's may have a wide range of needs such as mobility, falls prevention, eating and drinking, bathing and getting in/out of bed.

As well as providing assessments we also have a comprehensive resource of information including access to the DLF database. Information requests come from a variety of health professionals and the general public. Lindsay, OT assistant works on reviewing and problem solving the request with OT support. This enables therapists and clients to make the right choices which saves both time and money by avoiding unnecessary purchased equipment which may not meet the clients need. We also offer information on specialist holidays and we publish a 'Days Out' booklet containing information on local attractions and the facilities they offer e.g. wheelchair accessibility, and scooter or wheelchair hire.

The training and learning opportunities we provide for Occupational Therapists and other allied health professionals are well attended. They help

OT's update their knowledge and skills and help them meet criteria for their Continual Professional Development. In the last year have held study days on Parkinson's and Dementia. We held equipment forums on bariatric equipment, commode and shower chairs and held training on: Sling application, bed management systems and specialist seating.

We are very grateful to all the retailers who donate equipment on loan to the centre and support organised trials of more specialised equipment, this enables the ILC to remain impartial and allows a broad range and variety for clients to trial. The ILC supports joint working and we continue to network with our colleagues in specific patient groups, third sector and charitable groups by liaising regarding referrals and attending networking talks and events. At the ILC we feel fortunate that we can make a positive difference and impact and we look forward to the future.

Chris Bott
Senior Occupational Therapist

Appendix

Some client feedback from questionnaires:

"Extremely helpful and informative"

"We have been very well informed with the information required."

"Introduced to many possibilities for future care, many thanks."

"Extremely helpful and friendly staff. They took their time and did not rush my husband who has Parkinson's and can get confused."

"Very helpful, lots of useful info and advice. Will help improve everyday living a great deal."

"Very useful and informative visit. Thank you for the great ideas."

"Very helpful and pleasant and informative."

"Excellent range, helpful OT. Thank you so much."

"Couldn't be more helpful."

Benefits Advisor's Annual Report 2018-19

There is a huge demand for benefits advice because of the complexity of the benefits system. Although the Government does provide advice about benefits online, it is not always straightforward and often people prefer to be able to ask questions about their entitlement, particularly if they have never claimed before. At the Independent Living Centre, we offer impartial advice and support. We advise clients what they could be entitled to, help with claim forms, and offer support if someone wants to appeal against an unfavourable decision.

Referrals for advice come from different sources. We advertise the service on our website. Referrals come from organisations such as the Adult Care Team within Social Services, Housing Associations, GP surgeries, JobcentrePlus, and voluntary organisations such as Alzheimer's Support, Stroke Association and Citizens Advice. There is also word of mouth and returning clients. I used to make home visits to housebound clients, but we had to cease the service due to overall demand for advice-it was taking up a lot of time to visit clients, time which could be better spent seeing clients in the office. I work 15 hours per week over two days.

Types of Benefits

The benefits system is made up of a mixture of disability related, contributory and means tested benefits. Universal Credit has incorporated the means tested benefits, ie Housing Benefit, Working and Child Tax Credit, Income Support, income-based Employment and Support Allowance and income-based Jobseekers Allowance. People wanting to make a new claim for any of those benefits must claim Universal Credit and the Government is gradually migrating existing claimants of those benefits onto Universal Credit. The disability related benefits are still claimed separately and it is these benefits that I get the most referrals for. I made 176 appointments, including phone advice, this year.

The main benefits that I have been asked to help with are as follows:

Personal Independence Payment (PIP) – 72 appointments

Completing new claim forms, review forms, Mandatory Reconsiderations and appeals

Employment and Support Allowance (ESA) – 29 appointments

This includes completing medical questionnaires, Mandatory Reconsiderations and appeals.

Disability Living Allowance for a child – 18 appointments

Completing claim forms and appeals

Universal Credit (UC) – 8 appointments

Helping clients' complete forms for the medical aspect of UC

Attendance Allowance claims – 5 appointments

Appeals

There have been 27 requests for support with an appeal. The categories have been as follows:

PIP (17), ESA (6), UC (3), Child Benefit (1) – a total of 27 appeals.

Of these appeals, 19 were successful, 2 were not successful and 6 are still waiting to be heard- one is with the Upper Tribunal and one is with the MP.

I have also helped clients to make claims for Carers Allowance, Blue Badge, Disabled Facilities Grant, Pension Credit, Council Tax Reduction, Discretionary Housing Benefit and Statutory Sick Pay. I have given full benefits advice on the phone to clients who did not require an appointment.

Value of Awards

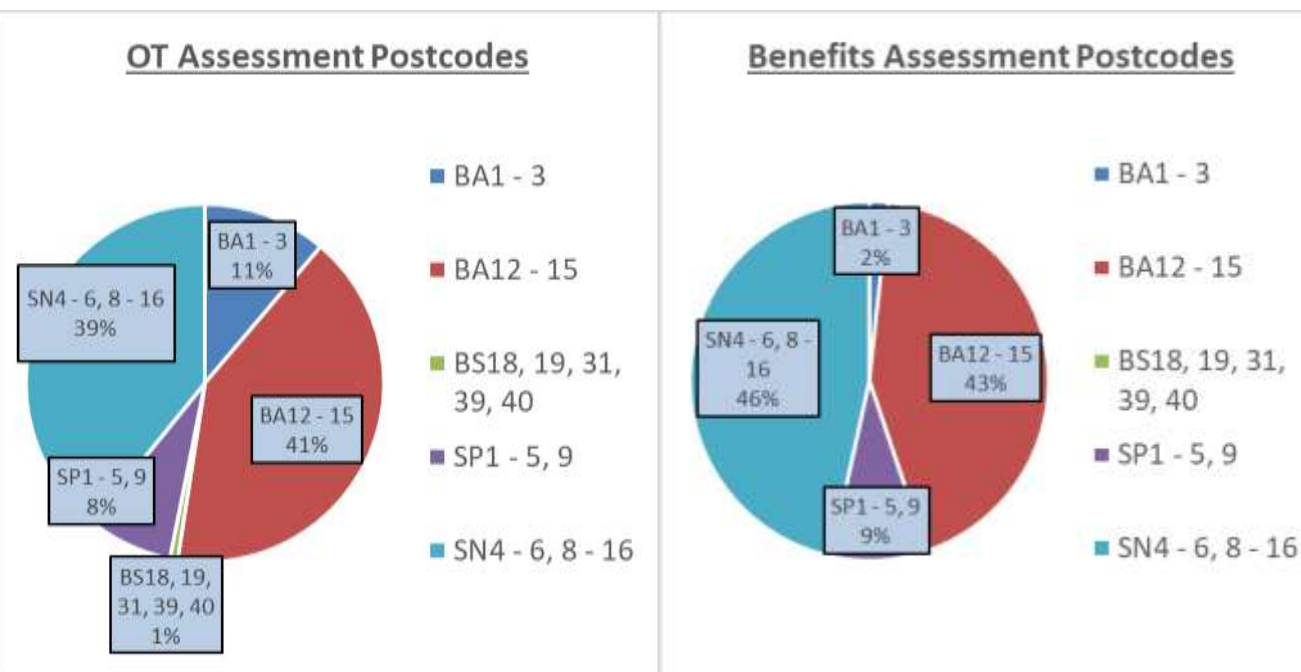
In this period I have raised £397,788.26 in benefits for clients.

A Flavour of our Activities – 2018

Age range of clients visiting the centre July – Sept 2018

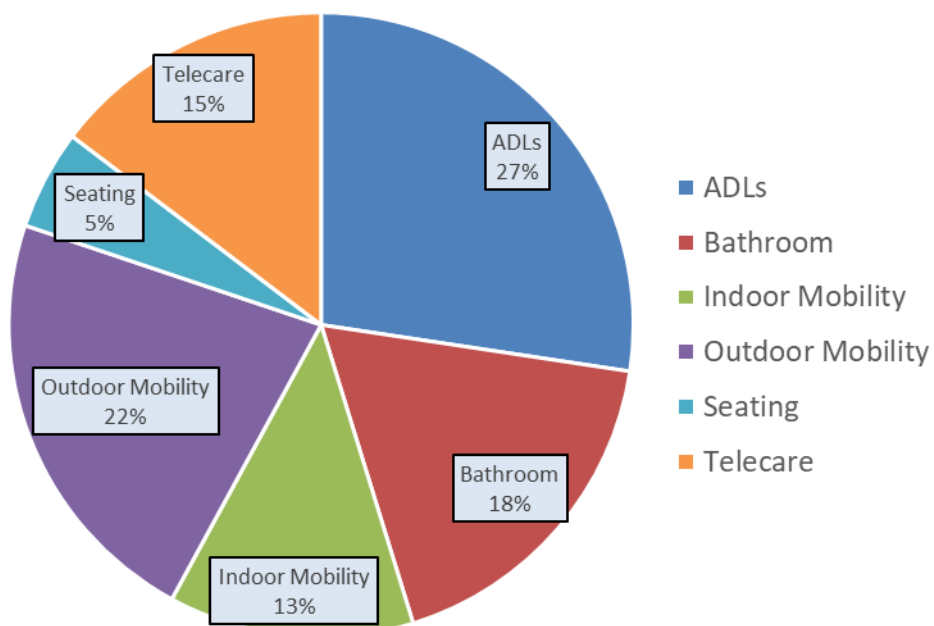


Postcode area of clients visiting the centre July – Sept 2018

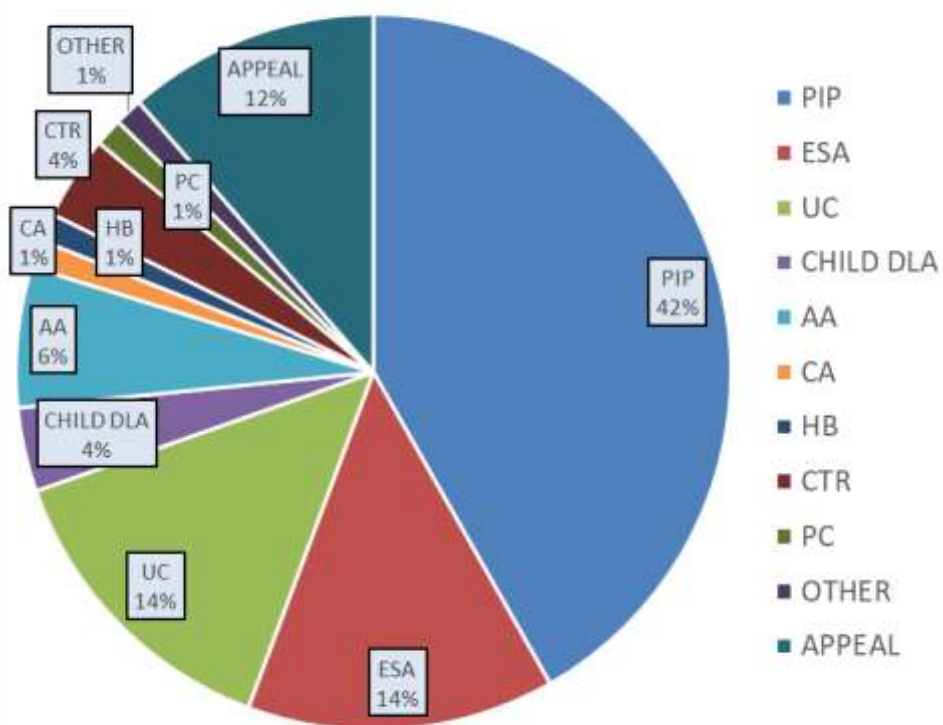


Reason for visiting the centre July – Sept 2018

OT Assessments



Benefits Assessments



COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019

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 2019

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019.

Reference and administrative details

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

The trustees

Mrs S Harding
Mr B Wade
Dr A K Clarke
Dr J Bradbrooke
Mrs J Bragg (Resigned 30 March 2019)
Mr N Harris
Mr H Lumley (Resigned 24 August 2018)
Mrs L Fife (Resigned 8 January 2019)
Mrs L Jeggo
Mr J Hurn
Mr C Hubbard (Resigned 22 May 2018)
Mr I Harrington (Resigned 18 January 2019)
Mrs J Hillier
Mr T Parfitt (Resigned 24 October 2018)
Mrs C Leake (Appointed 9 October 2018)
Mr E Clifford (Appointed 15 January 2019)

Company secretary Mrs J Hervin

Independent examiner 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 2019

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 15 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 allocated to a smaller number of Trustees designated as the Management Committee.

Organisational Structure

Day to day management is delegated to the management committee.

Objectives and activities

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

Achievements and performance

The Centre affords people the opportunity to try a wide range of equipment which could help them in their everyday living and make it possible for them to remain independent in their own homes. This includes bathing aids, accessible showers and personal care, kitchen equipment, stair lifts, wheelchairs, mobility aids, seating, beds, hoists & Telecare. There is an outdoor test track where people can safely experience powered wheelchairs, scooters and rollators. The Centre does not seek commercial reward for the provision of these facilities and does not sell the equipment.

Clients are referred to the Centre by Health Professionals in Adult Care & NHS and members of the public can also self-refer having learned about the Centre via local media or by word of mouth.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

Financial review

The net deficit for the year amounted to £25,216 (2018 - Deficit £32,032). The deficit has been met from unrestricted reserves.

Reserves

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £139,750 (2018 - £157,769)

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 the 5 ILC members should redundancies occur.

At the year-end reserves amounted to £406,829 (2018 - £432,045). This is made up of £314,420 (2018 - £332,624) of unrestricted funds and £92,409 (2018 - £99,421) restricted funds.

Future Plans

The Trust will continue its usual programme of providing free and impartial advice and assessments to anyone living in Wiltshire, Bath & North East Somerset. This service is accessible to members of the public, as well as giving educational opportunities and assistance to Healthcare professionals who are working with older people and people with disabilities. The trust will continue to maintain a good working relationship with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

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 27 August 2019 and signed on behalf of the board of trustees by:



Mrs S Harding
Director

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 2019

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 2019.

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

27 August 2019

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	28,324	—	28,324	31,074
Other trading activities	6	67,903	—	67,903	67,015
Bank interest receivable	7	599	—	599	249
Total income		<u>96,826</u>	<u>—</u>	<u>96,826</u>	<u>98,338</u>
Expenditure					
Expenditure on charitable activities		115,030	7,012	122,042	130,370
Total expenditure		<u>115,030</u>	<u>7,012</u>	<u>122,042</u>	<u>130,370</u>
Net expenditure and net movement in funds		<u>(18,204)</u>	<u>(7,012)</u>	<u>(25,216)</u>	<u>(32,032)</u>
Reconciliation of funds					
Total funds brought forward		332,624	99,421	432,045	464,077
Total funds carried forward		<u>314,420</u>	<u>92,409</u>	<u>406,829</u>	<u>432,045</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 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	12	267,077	274,274
Investments	13	2	2
		<u>267,079</u>	<u>274,276</u>
Current assets			
Cash at bank and in hand		140,755	158,719
Creditors: amounts falling due within one year	14	<u>1,005</u>	<u>950</u>
Net current assets		139,750	157,769
Total assets less current liabilities		<u>406,829</u>	<u>432,045</u>
Net assets		<u>406,829</u>	<u>432,045</u>
Funds of the charity			
Restricted funds		92,409	99,421
Unrestricted funds		314,420	332,624
Total charity funds	15	<u>406,829</u>	<u>432,045</u>

For the year ending 31 March 2019 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 2019

These financial statements were approved by the board of trustees and authorised for issue on 27 August 2019, and are signed on behalf of the board by:



Mrs S Harding
Director

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 2019

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 2019

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 2019

3. Accounting policies *(continued)*

Depreciation

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

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

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	1,251	1,251	989	989
Grants				
Grants	27,073	27,073	30,085	30,085
	<u>28,324</u>	<u>28,324</u>	<u>31,074</u>	<u>31,074</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Rent	43,107	43,107	42,402	42,402
Room hire and services	19,213	19,213	21,922	21,922
Wheelchair hire	1,127	1,127	1,151	1,151
Other income	1,207	1,207	1,031	1,031
Catering	878	878	509	509
Cleaning	1,456	1,456	-	-
Sales commission	915	915	-	-
	<u>67,903</u>	<u>67,903</u>	<u>67,015</u>	<u>67,015</u>

7. Bank interest receivable

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	599	599	249	249

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>7,197</u>	<u>7,197</u>

9. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>955</u>	<u>950</u>

10. Staff costs

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

	2019	2018
	£	£
Wages and salaries	<u>53,616</u>	<u>54,572</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 £370 (2018 - £320).

The average head count of employees during the year was 3 (2018: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

11. Trustee remuneration and expenses

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2018 and 31 March 2019	350,620	90,752	441,372
Depreciation			
At 1 April 2018	77,272	89,826	167,098
Charge for the year	7,012	185	7,197
At 31 March 2019	84,284	90,011	174,295
Carrying amount			
At 31 March 2019	266,336	741	267,077
At 31 March 2018	273,348	926	274,274

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2018	2
Additions	—
At 31 March 2019	2
Impairment	
At 1 April 2018 and 31 March 2019	—
Carrying amount	
At 31 March 2019	2
At 31 March 2018	2

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	1,005	950

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	332,624	96,826	(115,030)	314,420

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Premises appeal	99,421	—	(7,012)	92,409

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	267,077	—	267,077
Investments	2	—	2
Current assets	48,346	92,409	140,755
Creditors less than 1 year	(1,005)	—	(1,005)
Net assets	314,420	92,409	406,829

17. Related parties

No related party transactions took place during the year.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2019

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	1,251	989
Grants	27,073	30,085
	<u>28,324</u>	<u>31,074</u>
Other trading activities		
Rent	43,107	42,402
Room hire and services	19,213	21,922
Wheelchair hire	1,127	1,151
Other income	1,207	1,031
Catering	878	509
Cleaning	1,456	—
Sales commission	915	—
	<u>67,903</u>	<u>67,015</u>
Bank interest receivable		
Bank interest receivable	599	249
	<u>599</u>	<u>249</u>
Total income	<u>96,826</u>	<u>98,338</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	53,616	54,572
Staff training	559	822
Rates and water	980	1,021
Light and heat	15,807	15,961
Repairs and maintenance	15,661	27,967
Insurance	6,622	5,513
Services	4,527	5,834
Cleaning	1,263	956
Catering	2,602	—
Publications	93	546
Travel	433	780
Accountancy	955	1,150
Office costs	3,467	3,260
Post and telephone	4,851	3,794
Lease equipment	2,160	—
Depreciation	7,197	7,197
Bank charges	60	65
Honoraria	600	600
DLF and DLCC	539	282
Donations	50	50
	<u>122,042</u>	<u>130,370</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2019

Total expenditure	<u>122,042</u>	<u>130,370</u>
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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

	2019 £	2018 £
Net expenditure	<u>(25,216)</u>	<u>(32,032)</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages and salaries	53,616	54,572
Staff training	559	822
Rates and water	980	1,021
Light and heat	15,807	15,961
Repairs and maintenance	15,661	27,967
Insurance	6,622	5,513
Services	4,527	5,834
Cleaning	1,263	956
Catering	2,602	—
Publications	93	546
Travel	433	780
Accountancy	955	1,150
Office costs	3,467	3,260
Post and telephone	4,851	3,794
Lease equipment	2,160	—
Depreciation	7,197	7,197
Bank charges	60	65
Honoraria	600	600
DLF and DLCC	539	282
Donations	50	50
Expenditure on charitable activities	122,042	130,370

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019

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 2019

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019.

Reference and administrative details

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

The trustees

Mrs S Harding
Mr B Wade
Dr A K Clarke
Dr J Bradbrooke
Mrs J Bragg (Resigned 30 March 2019)
Mr N Harris
Mr H Lumley (Resigned 24 August 2018)
Mrs L Fife (Resigned 8 January 2019)
Mrs L Jeggo
Mr J Hurn
Mr C Hubbard (Resigned 22 May 2018)
Mr I Harrington (Resigned 18 January 2019)
Mrs J Hillier
Mr T Parfitt (Resigned 24 October 2018)
Mrs C Leake (Appointed 9 October 2018)
Mr E Clifford (Appointed 15 January 2019)

Company secretary Mrs J Hervin

Independent examiner 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 2019

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 15 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 allocated to a smaller number of Trustees designated as the Management Committee.

Organisational Structure

Day to day management is delegated to the management committee.

Objectives and activities

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

Achievements and performance

The Centre affords people the opportunity to try a wide range of equipment which could help them in their everyday living and make it possible for them to remain independent in their own homes. This includes bathing aids, accessible showers and personal care, kitchen equipment, stair lifts, wheelchairs, mobility aids, seating, beds, hoists & Telecare. There is an outdoor test track where people can safely experience powered wheelchairs, scooters and rollators. The Centre does not seek commercial reward for the provision of these facilities and does not sell the equipment.

Clients are referred to the Centre by Health Professionals in Adult Care & NHS and members of the public can also self-refer having learned about the Centre via local media or by word of mouth.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

Financial review

The net deficit for the year amounted to £25,216 (2018 - Deficit £32,032). The deficit has been met from unrestricted reserves.

Reserves

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £139,750 (2018 - £157,769)

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 the 5 ILC members should redundancies occur.

At the year-end reserves amounted to £406,829 (2018 - £432,045). This is made up of £314,420 (2018 - £332,624) of unrestricted funds and £92,409 (2018 - £99,421) restricted funds.

Future Plans

The Trust will continue its usual programme of providing free and impartial advice and assessments to anyone living in Wiltshire, Bath & North East Somerset. This service is accessible to members of the public, as well as giving educational opportunities and assistance to Healthcare professionals who are working with older people and people with disabilities. The trust will continue to maintain a good working relationship with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

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 27 August 2019 and signed on behalf of the board of trustees by:



Mrs S Harding
Director

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 2019

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 2019.

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

27 August 2019

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	28,324	—	28,324	31,074
Other trading activities	6	67,903	—	67,903	67,015
Bank interest receivable	7	599	—	599	249
Total income		<u>96,826</u>	<u>—</u>	<u>96,826</u>	<u>98,338</u>
Expenditure					
Expenditure on charitable activities		115,030	7,012	122,042	130,370
Total expenditure		<u>115,030</u>	<u>7,012</u>	<u>122,042</u>	<u>130,370</u>
Net expenditure and net movement in funds		<u>(18,204)</u>	<u>(7,012)</u>	<u>(25,216)</u>	<u>(32,032)</u>
Reconciliation of funds					
Total funds brought forward		332,624	99,421	432,045	464,077
Total funds carried forward		<u>314,420</u>	<u>92,409</u>	<u>406,829</u>	<u>432,045</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 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	12	267,077	274,274
Investments	13	2	2
		<u>267,079</u>	<u>274,276</u>
Current assets			
Cash at bank and in hand		140,755	158,719
Creditors: amounts falling due within one year	14	<u>1,005</u>	<u>950</u>
Net current assets		139,750	157,769
Total assets less current liabilities		<u>406,829</u>	<u>432,045</u>
Net assets		<u>406,829</u>	<u>432,045</u>
Funds of the charity			
Restricted funds		92,409	99,421
Unrestricted funds		314,420	332,624
Total charity funds	15	<u>406,829</u>	<u>432,045</u>

For the year ending 31 March 2019 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 2019

These financial statements were approved by the board of trustees and authorised for issue on 27 August 2019, and are signed on behalf of the board by:



Mrs S Harding
Director

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 2019

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 2019

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 2019

3. Accounting policies *(continued)*

Depreciation

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

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

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	1,251	1,251	989	989
Grants				
Grants	27,073	27,073	30,085	30,085
	<u>28,324</u>	<u>28,324</u>	<u>31,074</u>	<u>31,074</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Rent	43,107	43,107	42,402	42,402
Room hire and services	19,213	19,213	21,922	21,922
Wheelchair hire	1,127	1,127	1,151	1,151
Other income	1,207	1,207	1,031	1,031
Catering	878	878	509	509
Cleaning	1,456	1,456	-	-
Sales commission	915	915	-	-
	<u>67,903</u>	<u>67,903</u>	<u>67,015</u>	<u>67,015</u>

7. Bank interest receivable

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	599	599	249	249

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>7,197</u>	<u>7,197</u>

9. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>955</u>	<u>950</u>

10. Staff costs

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

	2019	2018
	£	£
Wages and salaries	<u>53,616</u>	<u>54,572</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 £370 (2018 - £320).

The average head count of employees during the year was 3 (2018: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

11. Trustee remuneration and expenses

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

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2018 and 31 March 2019	<u>350,620</u>	<u>90,752</u>	<u>441,372</u>
Depreciation			
At 1 April 2018	77,272	89,826	167,098
Charge for the year	<u>7,012</u>	<u>185</u>	<u>7,197</u>
At 31 March 2019	<u>84,284</u>	<u>90,011</u>	<u>174,295</u>
Carrying amount			
At 31 March 2019	<u>266,336</u>	<u>741</u>	<u>267,077</u>
At 31 March 2018	<u>273,348</u>	<u>926</u>	<u>274,274</u>

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2018	2
Additions	<u>—</u>
At 31 March 2019	<u>2</u>
Impairment	
At 1 April 2018 and 31 March 2019	<u>—</u>
Carrying amount	
At 31 March 2019	<u>2</u>
At 31 March 2018	<u>2</u>

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	<u>1,005</u>	<u>950</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	332,624	96,826	(115,030)	314,420

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Premises appeal	99,421	—	(7,012)	92,409

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	267,077	—	267,077
Investments	2	—	2
Current assets	48,346	92,409	140,755
Creditors less than 1 year	(1,005)	—	(1,005)
Net assets	314,420	92,409	406,829

17. Related parties

No related party transactions took place during the year.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2019

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	1,251	989
Grants	27,073	30,085
	<u>28,324</u>	<u>31,074</u>
Other trading activities		
Rent	43,107	42,402
Room hire and services	19,213	21,922
Wheelchair hire	1,127	1,151
Other income	1,207	1,031
Catering	878	509
Cleaning	1,456	—
Sales commission	915	—
	<u>67,903</u>	<u>67,015</u>
Bank interest receivable		
Bank interest receivable	599	249
	<u>599</u>	<u>249</u>
Total income	<u>96,826</u>	<u>98,338</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	53,616	54,572
Staff training	559	822
Rates and water	980	1,021
Light and heat	15,807	15,961
Repairs and maintenance	15,661	27,967
Insurance	6,622	5,513
Services	4,527	5,834
Cleaning	1,263	956
Catering	2,602	—
Publications	93	546
Travel	433	780
Accountancy	955	1,150
Office costs	3,467	3,260
Post and telephone	4,851	3,794
Lease equipment	2,160	—
Depreciation	7,197	7,197
Bank charges	60	65
Honoraria	600	600
DLF and DLCC	539	282
Donations	50	50
	<u>122,042</u>	<u>130,370</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2019

Total expenditure	<u>122,042</u>	<u>130,370</u>
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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

	2019 £	2018 £
Net expenditure	<u>(25,216)</u>	<u>(32,032)</u>

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages and salaries	53,616	54,572
Staff training	559	822
Rates and water	980	1,021
Light and heat	15,807	15,961
Repairs and maintenance	15,661	27,967
Insurance	6,622	5,513
Services	4,527	5,834
Cleaning	1,263	956
Catering	2,602	—
Publications	93	546
Travel	433	780
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Office costs	3,467	3,260
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Lease equipment	2,160	—
Depreciation	7,197	7,197
Bank charges	60	65
Honoraria	600	600
DLF and DLCC	539	282
Donations	50	50
Expenditure on charitable activities	122,042	130,370