

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

**Report of the Trustees and Audited Consolidated  
Financial Statements for the Year Ended 31st December 2018  
for  
Independent Lives (Disability)**

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

## **Independent Lives (Disability)**

### **Contents of the Financial Statements for the Year Ended 31st December 2018**

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## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the year ended 31st December 2018.

The legal and administrative information together with the statement of trustees' responsibilities on pages 9 and 10 form part of this report.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Objectives and Activities**

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

The principal activities of the charity are to provide information, advice and support to people about Direct Payments, self-directed support, Personal Health Budgets and personalisation and choice over their health and care support needs. We provide a Care Quality Commission registered domiciliary care service for disabled people, older people and people with complex healthcare needs across West Sussex. We are contracted by West Sussex County Council through a framework contract, the NHS providing continuing healthcare and directly by private customers.

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

Alongside these principal activities we seek to deliver social value outcomes. Our connecting volunteers programme provides opportunities for people to contribute to our services. Work placements are offered to health and social care professionals.

Reductions in social care funding continue to restrict real development in innovation and progression on the personalisation of care and support. The promised publication of a green paper on social care, scheduled for summer 2018, has been delayed repeatedly and does not include any disabled people or organisations on the team of expert advisers. Continuing government policy has made radical cuts to social care and reforms to welfare benefits that have far reaching consequences for disabled people who continue to face barriers to employment, education, training, family and social life. Our work seeks to remove as many of these barriers as possible enabling the people we serve to live fulfilling independent lives. As an organisation we must position ourselves to adapt to meet current challenges and an uncertain future.

At a local level funding has been challenged with an increase in service providers from a broader geographical area. We continue to promote the importance of our local service and our ethos of being a user led organisation. We promote with our commissioners the benefits of our services to ensure there is recognition of the benefits to our community of having a strong third sector local presence.

#### Our vision

Our vision is a fairer society where everyone can participate and has the opportunity to fulfil their potential.

#### Our mission

Working together we achieve real change in the lives of the people we support - so that we can all participate in our communities and have greater choice, control and freedom. Our customers will:

- Receive quality support
- Have more choice and control over their support and where they live
- Be involved with the design of their services
- Feel safer at home and in our community
- Achieve their goals and aspirations
- Have ways to improve their wellbeing

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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#### **Our values**

##### **Committed to the social model of disability**

We believe that disability is caused by the way society is organised, rather than by a person's impairment. When barriers are removed, disabled people can be independent and equal in society, with choice and control over their own lives.

##### **Led by disabled people, people with health conditions, and carers**

Our work is directed by the people who know best - our members and customers. We are run by the people who use our services and led by a board of trustees directly accountable to all other members. We are governed by a board of trustees with a majority representation of disabled people, people with health conditions and carers. As a Mindful Employer and Disability Confident Employer we are committed to recruiting and supporting disabled people in the workplace.

##### **Inclusive and understanding**

We work in a friendly, open and honest way. We listen to and respect people and value their ideas and opinions. We embrace diversity and actively work to overcome barriers to communication and participation.

##### **Committed to promoting equality and empowering people**

We promote equality through the services and support we deliver, by influencing the sector, and driving innovation in practice.

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

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

Independent Lives is a user led charity. All our charitable activities focus on enabling disabled people to live independent and fulfilling lives. We seek to champion interests of disabled people and their carers to achieve positive change in social attitudes to disability. Our volunteer placement scheme provides opportunities for voluntary placement, work experience and student placements.

#### **Achievements and performance**

Our key organisational objectives in 2018 were to:-

**Ensure ongoing financial stability** – the budget for the year 2018 set a target surplus of £107,928.

Despite falling short of budgeted levels of income, cost management and restructuring activity has enabled the achievement of a net surplus of £81,322. This reflects an underlying operational surplus of just over £100k, adjusted to account for a revised and comprehensive bad debt provision. Our operational performance has therefore been close to the target for the year. Our priority has been to recover from the deficits of previous years, which we will continue to focus on next year.

Total staff numbers increased in 2018 compared with the previous year, although staff costs decreased. This is because of a reduction in senior staff numbers during the year, which resulted in cost savings, combined with increases in lower paid staff in the Care Service. Some extra staffing in Direct Payments and Payroll during the year was covered with temporary employees.

Our budget for 2019 includes revised income assumptions and projections of new business growth. Costs will continue to be reviewed on an ongoing basis to ensure that we live within our resources and build strength for the future.

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

The British Standards Institute confirmed our ISO9001 compliance with the 2015 standard after inspection in June 2018. Our Contractors Health and Safety Assessment Scheme (CHAS) accreditation was maintained in 2018, along with our Disability Confident and Mindful Employer scheme accreditations.

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

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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**Diversify revenue streams** – Towards the end of 2018 we prepared and submitted a successful bid for a new contract to provide a carers respite service in the Shoreham area worth £44k a year that began operation in April 2019.

Our Care Service has been expanding in 2018, opening new offices in Burgess Hill and Chichester and taking on new staff. This growth has contributed £277k of growth to the 2019 budget, with the expectation of an even better outturn as new care rounds are added.

During the year we successfully applied for £54k of grant funding, including projects in care training and service innovation.

We continue to identify new opportunities and bid for new grants and contracts when they arise. Work on fundraising activity also continues, collecting funds for good causes and helping our engagement with local communities.

**Support disabled people in the workplace** – During the year, various successful fundraising events raised over £2k towards social activities for disabled people.

Increase volunteering opportunities for people with support needs:

In 2018, we provided opportunities for ten volunteers with support needs who contributed 1,023 hours of their time. One volunteer is moving on to paid employment in the organisation.

We use the Access to Work government initiative to provide advice and practical support to disabled employees.

Under the Disability Confident scheme we offer a guaranteed interview to any disabled person who meets the mandatory requirements set out in our job descriptions and applies for a job.

The Mindful Employer scheme supports existing and new employees, and employers, with easier access to information and support in relation to staff experiencing stress, anxiety, depression or other mental health conditions.

Our achievements and outcomes by service area were as follows:

**Direct Payment Information & Advice** – we work with and support West Sussex and Hampshire residents with a personal budget to provide information, advice and guidance and support to customers with a complex health need through personal health budgets. In 2018 the team:

- Successfully bid for the new Direct Payment Information & Advice service contract worth £420k from West Sussex County Council, for 3 years plus two two year extensions.
- Supported 450 disabled people to start to employ their own Personal Assistants through social care personal budgets, across West Sussex and Hampshire.
- Helped 2457 people through our information and advice telephone helpline, covering 3451 separate enquiries and requests for information.
- Supported 23 new customers with continuing health and social care funding to access a Personal Health Budget (PHB).
- Now support 19 PHB customers across West Sussex, Brighton and Hove and Portsmouth.

Internally we have:

- Supported and developed our excellent team of advisers who met or exceeded all internal and external key performance indicators.
- Met high volumes of customer demand throughout the year without the introduction of waiting lists.
- Undertaken a customer satisfaction survey with largely good feedback and taken actions promptly where improvement is needed.

#### **Our customers said....**

*I would like to thank all of you for the tremendous support you have given me over the last six years. Without you it would have been an enormous and sometimes overwhelming task to manage Paul's personal budget. Your support enabled him to enjoy some very happy and fulfilling years living independently in his own flat.* Direct Payment Information & Advice customer.

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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*We can't overstate our gratitude to you for the considerable amount of time you spent with us yesterday, but equally for the clarity of your explanation of the "inner workings" of the PHB process.* Personal Health Budget Information & Advice customer.

#### **Payroll and Banking services**

Our Payroll service maintained customer levels with an 11% increase in the number of customers compared to previous year, providing services to 1523 customers.

The Banking Administration Service maintained customer levels compared to the previous year, providing services to 683 customers.

We now offer payroll, information & advice, and banking services as a packaged service (known as Payroll Plus) as approved providers for Hillingdon Borough Council and Derbyshire County Council. This area is subject to ongoing market testing and development.

In 2018 we secured a Google grant and invested in promotion of payroll and banking nationally for no extra cost.

#### **Our customers said....**

*They are a lovely bunch, really helpful and so polite on the phone.* Payroll service customer.

#### **Recruitment Solutions**

During the year we helped 250 people recruit support staff.

#### **Care Service**

The CQC registered care service was rebranded from Lend a Hand to Independent Lives Care Service in January 2018. We also renewed our Contractors Health and Safety Assessment Scheme (CHAS) accreditation.

We developed and launched a recruitment plan and retention strategy for the Care Service in 2018, leading to full implementation in 2019. This includes a dedicated recruitment officer in post, along with auditing of all processes and documentation relating to care service recruitment. Staff sickness levels are below industry average as outlined by Skills for Care.

Our bidding for new care rounds has been successful and we are now providing care in new locations across West Sussex, significantly expanding our workforce. New offices have been opened in Burgess Hill and near Chichester and operations continue to grow with opportunities for new areas expected in 2019.

We work hard on maintaining operational and management quality to build on our CQC 'Good' rating, with the longer term aim to achieve improving results.

#### **Our customers said....**

*I would like to say a big thank you to all the carers who look after my parents. We are very pleased with the care and compassion shown to my parents. Everyone is very friendly and very helpful. Thank you very much for being so supportive.* Care service customer.

*Carers always ask if there is anything else they can do, they are very helpful. Carers are always friendly, caring, helpful they are carers that genuinely care.* Care service customer.

#### **Training service and product sales**

Our training service provides health and social care training to individual employers seeking to enhance the skills of their personal assistants. In addition training is available to organisations and can be flexible to deliver a bespoke programme tailored to needs. Training products are available to support learning and development through a range of booklets, workbooks and other materials.

## Independent Lives (Disability)

### Report of the Trustees for the Year Ended 31st December 2018

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In 2018, 180 care support workers, Personal Assistants and other support workers attended 78 training sessions. 99.5% of participants rated the training as excellent, very good or good, with 100% saying that following the course they felt more confident in their role.

First Aid training and Manual Handling training was funded through Skills for Care, therefore could be delivered with no direct cost to participant.

New services and opportunities continue to be developed to expand our offering and seek the greatest contribution from our experience and expertise.

#### Our customers said....

*Jane is excellent! Course easy to digest & remember.* Training service customer.

#### Marketing, Communications and Engagement

In 2018 the team were WSPIC (West Sussex Partners in Care) Accolades finalists and continued to work on increasing social impact through fundraising and seeking grant funding linked to our charitable objectives. We have produced new video content developed to widen access to Personal Budgets by engaging with and informing the user base.

We continue to support smaller user-led groups, maintaining our relationship with Voice for Disability groups and forging support relationships with local user-led access groups.

We continue participation in the Independent Living Strategy Group, Independent Personal Commissioning and the South East Network of Disabled People's Organisations (SENDPO).

#### Plans for the future (2018-2020)

In 2017 we developed new strategic objectives for the period 2018 – 2020. The objectives were approved by the Board in July 2017. Our objectives continue to support integration of health and social care and achieve the best outcome for our beneficiaries. We continue to maintain close relationships with commissioners of services who have a statutory responsibility to provide appropriate services to support our community to live independently.

The table below sets out our goals and objectives as detailed in the 2018-2020 business strategy.

Objective	Goal
<b>Maintain a strong, stable and sustainable base to consistently support and deliver our mission now and in the future</b>	Diversify our income, geographical reach, types of service and customers who we support.  Continue to support stability through risk management, controlled expenditure & effective business planning.  Grow where we see new opportunity that fits with our vision.  Measure customer feedback and impact using TLAP I statements. (Think Local Act Personal) Use <a href="http://www.goodfinance.org.uk/impact-matrix">www.goodfinance.org.uk/impact-matrix</a> to assess financial impact of each new opportunity

## Independent Lives (Disability)

### Report of the Trustees for the Year Ended 31st December 2018

Objective	Goal
<b><u>Champion</u> choice and control through person centred planning and Personal Budgets support, services, information and advice</b>	<p>Continue to support people through Personal Budgets, Personal Health Budgets and Direct Payments support.</p> <p>Extend our service to include Individual Service Funds, pooled Direct Payments &amp; new uses for Personal Health Budgets.</p> <p>Support personalised services across education, health and social care.</p>
<b><u>Provide</u> quality community care and support where people choose to live</b>	<p>Rebrand care service as Independent Lives Quality Care and Support. Listen and act upon what our customers tell us to improve services, widen participation and be recognised as 'Outstanding' in next Care Quality Commission inspection.</p> <p>Work with local authority, NHS and customers to deliver flexible support in the community, to make care more personalised.</p>
<b><u>Innovate</u> to build support and services around the individual and the community where and how they need it</b>	<p>Invest in fundraising to make our communities more accessible, support our social groups and activities, and provide opportunities to get involved.</p> <p>Invest in workforce development and career pathways through our PA Academy and our award-winning training service.</p> <p>Invest in technology to improve services and processes, and engage with our customers how and when they choose.</p>
<b><u>Collaborate</u> to optimise what is available to support disabled people's access, engagement, wellbeing and equality</b>	<p>Engage our community and stakeholders to support our customers through membership.</p> <p>Work with our sector to champion equality.</p> <p>Improve the safety of our customers and wider population by working together to tackle abuse, be open and transparent, and listen and respond to feedback.</p>
<b><u>Improve</u> the sector by supporting the wellbeing of staff, trustees, members, supporters, volunteers, customers and the wider population</b>	<p>Ensure quality measured through quality marks, standards and KPIs and continue our commitment to being a Mindful Employer and a Disability Confident employer.</p> <p>Continue to provide flexible and rewarding employment opportunities and work towards becoming a Foundation Living Wage employer.</p> <p>Engage with our customers, members, volunteers, and trustees to deliver our mission together.</p> <p>Measure the impact of our work so we can evidence the value and effectiveness of our actions.</p>



## Independent Lives (Disability)

### Report of the Trustees for the Year Ended 31st December 2018

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#### Financial review

The results for the financial year 2018 are summarised in the table below:

	2018	2017
Income	2,191,861	2,240,338
Expenditure	2,110,539	2,291,236
Net surplus/(deficit) for the year	81,322	(50,898)
Net assets	387,827	306,505

The goal for the future will be to maintain the strong return to financial balance and continue to control expenditure while developing new business and growth opportunities.

#### Reserves policy

A revised reserves policy was introduced in 2017 and further refined in early 2019. The calculation uses a risk weighted method taking each business area and applying a risk score on the following aspects:

- Likelihood of change in income stream;
- Number of sources of income;
- Certainty of income; and
- Level of debtors

The reserves policy sets the target level of reserves as £328k for the year ending 31 December 2018. Unrestricted reserves currently equate to £363,011. The unrestricted reserves target will be reviewed annually under the risk weighted calculation method.

#### Risk assessment

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

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

#### Structure, governance and management

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

The Charity is led by a Chief Executive and her Executive leadership team. The Charity has a Board of Trustees who meet on a regular basis and two sub Committees, one for Finance and one for Human Resources. The Board and its sub-committees provide strategic direction and approve policies and review risk. During the year the Trustees received training on governance and finance as part of continuing recognition of their responsibilities. A programme of further training covering fundraising, governance and national healthcare strategy has been put in place for 2019.

Independent Lives (Disability) (Reg. no. 8654797) was incorporated on 19th August 2013 and was registered with the Charity Commission (Reg. no. 1153815) on 16th September 2013. All assets and liabilities were transferred from Independent Living Association (Reg. no. 1092651) on the date of incorporation and activities commenced from 1st October 2013.

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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#### Appointment of trustees

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

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

#### Remuneration

The salaries of the Chief Executive and Executive Leadership Team are agreed by the Remuneration sub-committee of the Board. Every three years an external independent comparison of the charity sector is undertaken and this will occur in 2019. In the interim, the Remuneration Committee meeting in June 2018 considered an appropriate cost of living pay increase.

#### Trustee indemnity

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

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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

##### **Registered Company number**

08654797 (England and Wales)

##### **Registered Charity number**

1153815

##### **Registered office**

Southfield House  
11 Liverpool Gardens  
Worthing  
West Sussex  
BN11 1RY

##### **Trustees**

Ms S Lines (Chair)  
Mr I Caplan (Treasurer)  
Mr G M Dennett (Vice Chair)  
Ms V Kiln-Barfoot  
Mrs A Paine MBE  
Mr D Hardman  
Mr C Green  
Mr S Wilson

##### **Chief Executive Officer**

Mrs R Smicle

##### **Auditors**

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

##### **Bankers**

Barclays Bank PLC  
1 Chapel Road  
Worthing, West Sussex  
BN11 1EX

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2018**

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#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

#### **AUDITORS**

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

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Malcolm Dennett – Vice Chair

.....  
Irvine Caplan - Treasurer

### **Opinion**

We have audited the financial statements of Independent Lives (Disability) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31st December 2018 on pages thirteen to twenty six. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st December 2018 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the group financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

### **Other information**

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

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

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

### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

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

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

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

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

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

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

### **Responsibilities of trustees**

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

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

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

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

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

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

Date: .....

**Independent Lives (Disability)****Consolidated Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st December 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	48
Charitable Activities	4	1,363,384	252,293	1,615,677	1,679,485
Trading subsidiary income		542,355	-	542,355	536,453
Investment income	5	278	-	278	284
Other income		<u>30,611</u>	<u>2,940</u>	<u>33,551</u>	<u>24,068</u>
<b>Total</b>		1,936,628	255,233	2,191,861	2,240,338
<b>EXPENDITURE ON</b>					
<b>Raising Funds</b>					
Trading subsidiary costs		354,875	-	354,875	325,674
<b>Charitable activities</b>					
Direct Payments & Personal Health Budget	6				
Support		503,970	216,183	820,153	914,354
Recruitment		48,521	-	48,521	55,619
Care Service		785,837	-	785,837	862,281
Personalisation, Equalities, Research and Development		79,374	-	79,374	106,266
Advocacy Services		-	-	-	1,402
Skills for Care		-	21,779	21,779	25,640
<b>Total</b>		<u>1,772,577</u>	<u>237,962</u>	<u>2,110,539</u>	<u>2,291,236</u>
<b>NET INCOME/(EXPENDITURE)</b>		64,051	17,271	81,322	(50,898)
<b>NET MOVEMENT IN FUNDS</b>		64,051	17,271	81,322	(50,898)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>293,630</u>	<u>12,875</u>	<u>306,505</u>	<u>357,403</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>357,681</u></u>	<u><u>30,146</u></u>	<u><u>387,827</u></u>	<u><u>306,505</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Independent Lives (Disability)****Consolidated Balance Sheet  
At 31st December 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<u>23,427</u>	<u>-</u>	<u>23,427</u>	<u>44,224</u>
		23,427	-	23,427	44,224
<b>CURRENT ASSETS</b>					
Stock		-	-	-	-
Debtors	14	359,523	-	359,523	244,046
Cash at bank and in hand		<u>283,675</u>	<u>30,146</u>	<u>313,821</u>	<u>303,407</u>
		643,198	30,146	673,344	547,453
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(308,944)</u>	<u>-</u>	<u>(308,944)</u>	<u>(285,172)</u>
<b>NET CURRENT ASSETS</b>		<u>334,254</u>	<u>30,146</u>	<u>364,400</u>	<u>306,505</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>357,681</u>	<u>30,146</u>	<u>387,827</u>	<u>306,505</u>
<b>NET ASSETS</b>		<u><u>357,681</u></u>	<u><u>30,146</u></u>	<u><u>387,827</u></u>	<u><u>306,505</u></u>
<b>FUNDS</b>	16				
Unrestricted funds				357,681	293,630
Restricted funds				<u>30,146</u>	<u>12,875</u>
<b>TOTAL FUNDS</b>				<u><u>387,827</u></u>	<u><u>306,505</u></u>

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

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

.....  
Malcolm Dennett – Vice Chair

.....  
Irvine Caplan - Treasurer

The notes form part of these financial statements



**Independent Lives (Disability)****Balance Sheet  
At 31st December 2018**

		Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	23,388	-	23,388	44,108
Investment	13	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>
		23,393	-	23,393	44,113
<b>CURRENT ASSETS</b>					
Debtors	14	322,827	-	322,827	190,638
Cash at bank and in hand		<u>243,325</u>	<u>30,146</u>	<u>273,471</u>	<u>281,961</u>
		566,152	30,146	596,298	472,599
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(231,864)</u>	<u>-</u>	<u>(231,864)</u>	<u>(210,207)</u>
<b>NET CURRENT ASSETS</b>		<u>334,288</u>	<u>30,146</u>	<u>364,434</u>	<u>262,392</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>357,681</u>	<u>30,146</u>	<u>387,827</u>	<u>306,505</u>
<b>NET ASSETS</b>		<u><u>357,681</u></u>	<u><u>30,146</u></u>	<u><u>387,827</u></u>	<u><u>306,505</u></u>
<b>FUNDS</b>					
Unrestricted funds				357,681	293,630
Restricted funds				<u>30,146</u>	<u>12,875</u>
<b>TOTAL FUNDS</b>				<u><u>387,827</u></u>	<u><u>306,505</u></u>

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

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Irvine Caplan - Treasurer

The notes form part of these financial statements

**Independent Lives (Disability)****Consolidated Cash Flow Statement  
for the Year Ended 31st December 2018**

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	Notes	2018 £	2017 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	14,056	(42,358)
Interest paid		<u>(908)</u>	<u>(1,224)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>13,148</u>	<u>(43,582)</u>
<b>Cash flows from investing activities:</b>			
Purchase of intangible fixed assets		-	-
Purchase of tangible fixed assets		(3,012)	(9,173)
Interest received		<u>274</u>	<u>284</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(2,738)</u>	<u>(8,889)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		10,415	(52,471)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>303,406</u>	<u>355,877</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>313,821</u>	<u>303,406</u>

The notes form part of these financial statements

Notes to the Consolidated Cash Flow Statement  
for the Year Ended 31st December 2018

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

	2018 £	2017 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	81,322	(50,899)
<b>Adjustments for:</b>		
Depreciation charges	23,809	24,366
Loss on disposal	-	-
Interest received	(278)	(284)
Interest paid	908	1,224
(Increase) in stock	-	4,611
Decrease/ (Increase) in debtors	(142,389)	61,502
Increase/ (Decrease) in creditors	<u>50,684</u>	<u>(82,878)</u>
<b>Net cash provided by (used in) operating activities</b>	<u><u>14,056</u></u>	<u><u>(42,358)</u></u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Consolidation**

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

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

### **Income**

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

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

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

### **Expenditure**

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

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

### **Allocation of costs**

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

### **Tangible fixed assets**

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

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

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

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements for the Year Ended 31st December 2018

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#### 1. ACCOUNTING POLICIES - continued

##### **Intangible fixed assets**

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

Website	20% Straight line per annum
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##### **Leasing and hire purchase commitments**

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

##### **Pensions**

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

##### **Fund accounting**

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

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

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

##### **Going concern**

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

##### **Taxation**

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

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

	2018	2017
	£	£
Donations	<u>-</u>	<u>48</u>

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

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

	2018	2017
	£	£
Trading subsidiary gross income	570,966	568,748
Trading subsidiary costs	<u>(354,341)</u>	<u>(325,675)</u>
Deed of covenant payable to the parent charity	<u>216,625</u>	<u>243,073</u>

**Independent Lives (Disability)****Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st December 2018****3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY continued**

The assets and liabilities of the subsidiary were:

	2018 £	2017 £
Current assets	143,722	114,617
Current liabilities	<u>(143,756)</u>	<u>(114,728)</u>
Total Net Assets	<u>(34)</u>	<u>(111)</u>
Aggregate share capital and reserves	<u>5</u>	<u>5</u>

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

	2018 £	2017 £
West Sussex County Council Direct Payment Support Contract	507,000	507,000
Hampshire County Council Direct Payment Support Contract	224,500	271,562
Other	<u>884,177</u>	<u>900,923</u>
	<u>1,615,677</u>	<u>1,679,485</u>

**5. INVESTMENT INCOME – GROUP AND CHARITY**

	2018 £	2017 £
Deposit account interest	<u>278</u>	<u>284</u>

**6. CHARITABLE ACTIVITIES COSTS – GROUP AND CHARITY**

	Direct costs £	Support costs (See note 7) £	Totals £
Direct Payments & Personal Health Budget Support	707,826	112,327	820,153
Recruitment	36,185	12,336	48,521
Care Service	710,312	75,525	785,837
Personalisation, Equalities, Research and Development	50,111	29,263	79,374
Skills for Care	<u>21,779</u>	<u>-</u>	<u>21,779</u>
	<u>1,526,213</u>	<u>229,451</u>	<u>1,755,664</u>

**7. SUPPORT COSTS – GROUP AND CHARITY**

	Human resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget				
Support	76,699	11,230	24,398	112,327
Recruitment	7,920	1,440	2,976	12,336
Care Service	52,424	11,794	11,307	75,525
Personalisation, Equalities, Research and Development	<u>16,809</u>	<u>3,527</u>	<u>8,927</u>	<u>29,263</u>
	<u>153,852</u>	<u>27,991</u>	<u>47,608</u>	<u>229,451</u>

Included in support costs above is auditor remuneration of £9,770. This is made up of £6,650 in respect of the audit of the charity, £2,700 in respect of the audit of the trading subsidiary and £420 for non-audit services.

**8. NET INCOME/(EXPENDITURE) – GROUP AND CHARITY**

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

	2018 £	2017 £
Auditors' remuneration	9,770	7,590
Depreciation - owned assets	<u>23,809</u>	<u>24,366</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2018 nor for the period ended 31st December 2017. During the year, five trustees were reimbursed a total of £848 for travel expenses (2017: £1,118).

**10. STAFF COSTS – GROUP AND CHARITY**

	2018 £	2017 £
Wages and salaries	1,529,421	1,642,920
Social security costs	80,491	122,056
Other pension costs	49,944	38,760
Agency staff costs	<u>24,719</u>	<u>46,840</u>
	<u>1,684,575</u>	<u>1,850,576</u>

No employees received emoluments in excess of £60,000.

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

	2018	2017
Direct payments	32	39
Recruitment solutions	1	1
Care Service	50	44
Skills for Care and PA Training support	4	2
Banking Admin Service	2	2
Independent Payroll Service	<u>7</u>	<u>5</u>
	<u>96</u>	<u>94</u>

Care Service average monthly staff numbers includes the support workers who are paid at an hourly rate for the hours worked. For the whole period this included an average of 11 (2017:12) permanent salaried staff.

Total staff costs includes redundancy payments of £20,782.

The total amount of employee benefits received by key management personnel during the year was £175,118.



**Independent Lives (Disability)****Notes to the Financial Statements - continued  
for the Year Ended 31st December 2018****11. TANGIBLE FIXED ASSETS – GROUP**

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2018	53,326	35,992	198,527	287,845
Additions	<u>-</u>	<u>1,012</u>	<u>2,000</u>	<u>3,012</u>
At 31st December 2018	<u>53,326</u>	<u>37,004</u>	<u>209,700</u>	<u>300,030</u>
<b>DEPRECIATION</b>				
At 1st January 2018	27,297	31,056	194,441	252,794
Charge for year	<u>13,332</u>	<u>3,002</u>	<u>7,475</u>	<u>23,809</u>
At 31st December 2018	<u>40,629</u>	<u>34,058</u>	<u>201,916</u>	<u>276,603</u>
<b>NET BOOK VALUE</b>				
At 31st December 2018	<u>12,697</u>	<u>2,946</u>	<u>7,784</u>	<u>23,427</u>
At 31st December 2017	<u>26,029</u>	<u>4,936</u>	<u>13,259</u>	<u>44,224</u>

**12. TANGIBLE FIXED ASSETS – CHARITY**

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2018	53,326	28,718	207,700	289,744
Additions	<u>-</u>	<u>1,012</u>	<u>2,000</u>	<u>3,012</u>
At 31st December 2018	<u>53,326</u>	<u>29,730</u>	<u>209,700</u>	<u>292,756</u>
<b>DEPRECIATION</b>				
At 1st January 2018	27,297	23,898	194,441	245,636
Charge for year	<u>13,332</u>	<u>2,925</u>	<u>7,475</u>	<u>23,732</u>
At 31st December 2018	<u>40,629</u>	<u>26,823</u>	<u>201,916</u>	<u>269,368</u>
<b>NET BOOK VALUE</b>				
At 31st December 2018	<u>12,697</u>	<u>2,907</u>	<u>7,784</u>	<u>23,388</u>
At 31st December 2017	<u>26,029</u>	<u>4,820</u>	<u>13,259</u>	<u>44,108</u>

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2018

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#### 13. FIXED ASSET INVESTMENT – CHARITY

	Unlisted Investments £
<b>MARKET VALUE</b>	
At 1st January 2018 and 31st December 2018	<u>5</u>
<b>NET BOOK VALUE</b>	
At 31st December 2018	<u>5</u>
At 31st December 2017	<u>5</u>

#### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>GROUP</b>		<b>CHARITY</b>	
	2018	2017	2018	2017
	£	£	£	£
Trade debtors	300,881	196,688	276,876	156,075
Other debtors	12,285	11,678	12,285	11,678
Prepayments and accrued income	<u>46,357</u>	<u>35,680</u>	<u>33,666</u>	<u>22,885</u>
	<u>359,523</u>	<u>244,046</u>	<u>322,827</u>	<u>190,638</u>

#### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>GROUP</b>		<b>CHARITY</b>	
	2018	2017	2018	2017
	£	£	£	£
Trade creditors	166,518	135,663	37,480	36,789
Amounts owed to group undertakings	-	-	66,676	39,764
Social security	25,851	27,171	25,851	27,171
VAT	60,376	62,885	48,622	49,630
Other creditors	7,577	8,075	7,236	8,075
Tax	-	-	-	-
Accruals and deferred income	<u>48,622</u>	<u>51,378</u>	<u>45,999</u>	<u>48,779</u>
	<u>308,944</u>	<u>285,172</u>	<u>231,864</u>	<u>210,208</u>

Included above is deferred income of £16,482 (2017: £515), this income relates to restricted income received towards training events, which are post-year end.

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2018

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

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	293,630	64,051	357,681
<b>Restricted funds</b>			
Direct Payment Support - Hampshire County Council	102	13,114	13,216
Skills for Care – Disabled People’s User Led Organisation	9,054	3,922	12,976
Skills for Care – Mindfulness	3,719	-	3,719
Customer social and wellbeing events	-	235	235
	12,875	17,271	30,146
<b>TOTAL FUNDS</b>	<u>306,505</u>	<u>81,322</u>	<u>387,827</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,936,628	(1,872,577)	64,051
<b>Restricted funds</b>			
Direct Payment Support - Hampshire County Council	227,439	(214,325)	13,114
Skills for Care – Disabled People’s User Led Organisation	25,701	(21,779)	3,922
Customer social and wellbeing events	1,530	(1,295)	235
Halloween half day	563	(563)	-
	255,233	(237,962)	17,271
<b>TOTAL FUNDS</b>	<u>2,191,861</u>	<u>(2,110,539)</u>	<u>81,322</u>

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2018

#### 16. MOVEMENT IN FUNDS – GROUP AND CHARITY - continued

##### Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted Funds</b>			
General fund	348,963	(55,333)	293,630
<b>Restricted Funds</b>			
DP Support - Hampshire County Council	2,005	(1,903)	102
Equalities Project - West Sussex Coastal CCG	330	(330)	-
SEND Project - WSCC	1,074	(1,074)	-
Skills for Care - DPULO	3,629	5,425	9,054
Coastal CCG - Advocacy	1,402	(1,402)	-
Skills for Care - Mindfulness	-	3,719	3,719
	8,440	4,435	12,875
<b>TOTAL FUNDS</b>	<u>357,403</u>	<u>(50,898)</u>	<u>306,505</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,635,264	(1,690,597)	(55,333)
<b>Restricted funds</b>			
DP Support - Hampshire County Council	273,168	(275,071)	(1,903)
Equalities Project - West Sussex Coastal CCG	-	(330)	(330)
Skills for Care - DPULO	29,580	(24,155)	5,425
Skills for Care - Mindfulness	5,204	(1,485)	3,719
SEND Project - WSCC	-	(1,074)	(1,074)
Coastal CCG - Advocacy	-	(1,402)	(1,402)
	307,952	(303,517)	4,435
<b>TOTAL FUNDS</b>	<u>1,943,216</u>	<u>(1,994,114)</u>	<u>(50,898)</u>

**17. COMMITMENTS UNDER OPERATING LEASES**

At 31 December 2018 the group had commitments under non-cancellable operating leases as follows:

	2018 £	2017 £
Expiry date:		
Within one year	36,095	36,095
Between two and five years	84,777	120,872
Over five years	-	-
	<u>120,872</u>	<u>156,967</u>

**18. CLIENT ACCOUNTS**

The cash at bank, in accounts held on behalf of clients totals £140,841.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2018.