

**Report of the Trustees and
Financial Statements for the year ended 31st March 2007
for
CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

Howard Worth
Chartered Accountants and
Registered Auditors
The Heysoms
163 Chester Road
Northwich
Cheshire
CW8 4AQ

THURSDAY



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COMPANIES HOUSE

**Cheshire Centre for Independent Living
formerly Cheshire Disabilities
Federation**

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for the year ended 31st March 2007**

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**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Report of the Trustees
for the year ended 31st March 2007**

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31st March 2007. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04050994 (England and Wales)

Registered Charity number
1091744

Registered office

Oakwood Lane
Barnton
Northwich
Cheshire
CW8 4HE

Trustees

M Smith	
V R Butler	Secretary
S Holden	Treasurer
C Tucker	Resigned 9 June 2006
M Edwards	Resigned 28 July 2006
K Doerer	Resigned 21 December 2006
G Robinson	Resigned 8 January 2007
G Wigglesworth	
A Shemilt	
P Matthews	
M Jones	Acting Chairperson
A Johnston	

Directors

V R Butler	
M Smith	
S Holden	
G Wigglesworth	Appointed 18 May 2006
C Tucker	Resigned 9 June 2006
M Edwards	Resigned 28 July 2006
A Shemilt	Appointed 16 November 2006
K Doerer	Resigned 21 December 2006
P Matthews	Appointed 21 December 2006
G Robinson	Resigned 8 January 2007
M Jones	Appointed 18 January 2007
A Johnston	Appointed 18 January 2007

Company Secretary
Mrs V R Butler

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Report of the Trustees
for the year ended 31st March 2007**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Howard Worth
Chartered Accountants and
Registered Auditors
The Heysoms
163 Chester Road
Northwich
Cheshire
CW8 4AQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 1985

The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association, which were amended in October 2006

Recruitment and appointment of new trustees

Two serving Trustees initially interview prospective trustees. Their suitability is assessed by way of a skills audit and the prospective trustee initially attends three Board meetings before they are appointed to trusteeship.

At each Annual General Meeting, one third (or the nearest number to one third) of the Board of Trustees. The members to retire are the longest serving since their last election or appointment. Retiring members are eligible for re-election.

Induction and training of new trustees

An internal training manual is in place, which is used as a point of reference for trustees' roles and responsibilities. Training is provided to trustees through Council Voluntary Service or an independent consultant in order to receive a Community Services quality mark.

Organisational structure

The Trustees of the Charity are responsible for determining the general policy with day-to-day management of the Federation delegated to the management team. Policy issues are addressed by Trustees via a number of Trustees and management meetings.

Wider network

The Charity networks with professional bodies and the Voluntary Sector. Over the last year management has worked on several joint projects with Cheshire County Council and its Community Services department, Lancashire County Council Social Services and the Primary Care Trusts within Cheshire. Third Sector organisations include Cheshire Age Concern, Disability Information Groups, Cheshire Council for Voluntary Service, Cheshire Community Council to name a few.

Related parties

Simon Holden is Finance Director of Central & Eastern Cheshire Primary Care Trust.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Report of the Trustees
for the year ended 31st March 2007**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Cheshire Centre for Independent Living is established to relieve people with disabilities by promoting an improvement in the quality of information collection, collation, transfer and dissemination to people with disabilities and to promote public awareness of the needs and requirements of disabled people in gaining greater independence, to be proactive in developing services and policies which promote and assist integration into the wider community

Significant activities

During the year a new chairperson has been appointed and the Centre has moved into new premises to accommodate its expansion of services. To reflect the services offered the charity's name has been changed to the Cheshire Centre for Independent Living

Volunteers

The charity uses 2 volunteers for administrative and reception duties

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is also working in Partnership with Lancashire County Council to provide free support, agency support services, information and advice

Internal and external factors

The charity has expanded to 20 staff and is planning for the impact of local government reviews on its activities

FINANCIAL REVIEW

Reserves policy

The charity has a reserves policy of 3 months running costs

Principal funding sources

The principal funding sources are Cheshire and Lancashire County Councils

FUTURE DEVELOPMENTS

The Board of Trustees for Cheshire Centre for Independent Living are looking to expand the skills of its board with further trustee appointments

The charity is proactively working on potential future funding sources and looking at new projects with the Department of Health

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Report of the Trustees
for the year ended 31st March 2007**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit 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,
- 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 1985. 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.

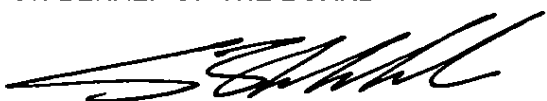
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 234ZA of the Companies Act 1985) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Howard Worth, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

ON BEHALF OF THE BOARD



S Holden - Trustee

15th November 2007

**Report of the Independent Auditors to the Members of
Cheshire Centre for Independent Living
formerly Cheshire Disabilities
Federation**

We have audited the financial statements of Cheshire Centre for Independent Living formerly Cheshire Disabilities Federation for the year ended 31st March 2007 on pages seven to twelve. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out on pages one to four.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Report of the Trustees is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Report of the Independent Auditors to the Members of
CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31st March 2007 and of its surplus for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Report of the Trustees is consistent with the financial statements

Howard Worth

Howard Worth
Chartered Accountants and
Registered Auditors
The Heysoms
163 Chester Road
Northwich
Cheshire
CW8 4AQ

15th November 2007

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Statement of Financial Activities
for the year ended 31st March 2007**

	Notes	Unrestricted funds £	Restricted funds £	31/3/07 Total funds £	31/3/06 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	35,284	-	35,284	18,855
Investment income	3	11,291	-	11,291	10,013
Incoming resources from charitable activities					
Incoming resources from charitable activities	4	337,543	39,331	376,874	300,354
Total incoming resources		384,118	39,331	423,449	329,222
RESOURCES EXPENDED					
Charitable activities					
Direct charitable expenditure	5	281,180	24,573	305,753	243,479
Governance costs	6	68,892	5,151	74,043	63,537
Total resources expended		350,072	29,724	379,796	307,016
NET INCOMING RESOURCES		34,046	9,607	43,653	22,206
RECONCILIATION OF FUNDS					
Total funds brought forward		271,330	-	271,330	249,124
TOTAL FUNDS CARRIED FORWARD		305,376	9,607	314,983	271,330

The notes form part of these financial statements

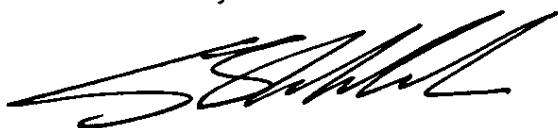
**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
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**Balance Sheet
At 31st March 2007**

	Notes	Unrestricted funds £	Restricted funds £	31/3/07 Total funds £	31/3/06 Total funds £
FIXED ASSETS					
Tangible assets	10	38,048	424	38,472	9,520
CURRENT ASSETS					
Debtors amounts falling due within one year ¹¹		122,529	27,994	150,523	24,424
Cash at bank and in hand		301,557	63,255	364,812	291,827
		<u>424,086</u>	<u>91,249</u>	<u>515,335</u>	<u>316,251</u>
CREDITORS					
Amounts falling due within one year	12	(156,758)	(82,066)	(238,824)	(54,441)
NET CURRENT ASSETS		<u>267,328</u>	<u>9,183</u>	<u>276,511</u>	<u>261,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>305,376</u>	<u>9,607</u>	<u>314,983</u>	<u>271,330</u>
NET ASSETS		<u><u>305,376</u></u>	<u><u>9,607</u></u>	<u><u>314,983</u></u>	<u><u>271,330</u></u>
FUNDS	13				
Unrestricted funds				305,376	271,330
Restricted funds				9,607	-
TOTAL FUNDS				<u><u>314,983</u></u>	<u><u>271,330</u></u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The financial statements were approved by the Board of Trustees on 15th November 2007 and were signed on its behalf by



S Holden -Trustee

The notes form part of these financial statements

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Notes to the Financial Statements
for the year ended 31st March 2007**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2005), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

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

Resources expended

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

Tangible fixed assets

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

Improvements to property	-in accordance with the property
Fixtures and fittings	-25% on cost
Computer equipment	-25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities

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

2. ACTIVITIES FOR GENERATING FUNDS

	31/3/07	31/3/06
	£	£
Other incoming resources	35,284	18,855

3. INVESTMENT INCOME

	31/3/07	31/3/06
	£	£
Deposit account interest	11,291	10,013

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
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**Notes to the Financial Statements - continued
for the year ended 31st March 2007**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31/3/07 £	31/3/06 £
Grants	Incoming resources from charitable activities	<u>376,874</u>	<u>300,354</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
Direct charitable expenditure	<u>305,753</u>	<u>305,753</u>

6. GOVERNANCE COSTS

	31/3/07 £	31/3/06 £
Office rent & services	29,776	28,100
Payroll charges	2,552	1,321
Legal fees	3,487	2,209
Other administrative costs	12,046	4,373
Auditors' remuneration	2,750	1,802
Auditors' remuneration for non-audit work	2,617	-
Post, print & stationery	14,879	11,005
Room hire	1,181	2,463
Software expense	880	8,315
Subscriptions	1,141	1,158
Interest payable and similar charges	2,734	2,791
	<u>74,043</u>	<u>63,537</u>

7. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31/3/07 £	31/3/06 £
Auditors' remuneration	2,750	1,802
Depreciation - owned assets	<u>10,685</u>	<u>4,834</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2007 nor for the year ended 31st March 2006

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2007 nor for the year ended 31st March 2006

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
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**Notes to the Financial Statements - continued
for the year ended 31st March 2007**

9. STAFF COSTS

	31/3/07 £	31/3/06 £
Wages and salaries	<u>273,653</u>	<u>222,548</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2006	-	30,084	3,142	33,226
Additions	22,654	4,361	12,856	39,871
Disposals	-	-	(700)	(700)
At 31st March 2007	<u>22,654</u>	<u>34,445</u>	<u>15,298</u>	<u>72,397</u>
DEPRECIATION				
At 1st April 2006	-	23,102	605	23,707
Charge for year	768	8,124	1,793	10,685
Eliminated on disposal	-	-	(467)	(467)
At 31st March 2007	<u>768</u>	<u>31,226</u>	<u>1,931</u>	<u>33,925</u>
NET BOOK VALUE				
At 31st March 2007	<u>21,886</u>	<u>3,219</u>	<u>13,367</u>	<u>38,472</u>
At 31st March 2006	<u>-</u>	<u>6,982</u>	<u>2,537</u>	<u>9,519</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/07 £	31/3/06 £
Other debtors	145,346	20,572
Prepayments and accrued income	5,177	3,852
	<u>150,523</u>	<u>24,424</u>

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
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**Notes to the Financial Statements - continued
for the year ended 31st March 2007**

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/07 £	31/3/06 £
Bank loans and overdrafts	17,138	-
Trade creditors	1	-
Social security and other taxes	156,657	13,756
Other creditors	3,832	-
Accruals and deferred income	52,865	40,685
Accrued expenses	8,331	-
	<u>238,824</u>	<u>54,441</u>

13. MOVEMENT IN FUNDS

	At 1/4/06 £	Net movement in funds £	Transfers between funds £	At 31/3/07 £
Unrestricted funds				
General fund	151,330	34,046	-	185,376
Running Costs - Designated	120,000	-	-	120,000
	<u>271,330</u>	<u>34,046</u>	<u>-</u>	<u>305,376</u>
Restricted funds				
Restricted Funds	-	9,607	-	9,607
	<u>271,330</u>	<u>43,653</u>	<u>-</u>	<u>314,983</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,118	(350,072)	34,046
Restricted funds			
Restricted Funds	39,331	(29,724)	9,607
	<u>423,449</u>	<u>(379,796)</u>	<u>43,653</u>

**CHESHIRE CENTRE FOR INDEPENDENT LIVING
FORMERLY CHESHIRE DISABILITIES
FEDERATION**

**Detailed Statement of Financial Activities
for the year ended 31st March 2007**

	31/3/07 £	31/3/06 £
INCOMING RESOURCES		
Activities for generating funds		
Other incoming resources	35,284	18,855
Investment income		
Deposit account interest	11,291	10,013
Incoming resources from charitable activities		
Grants	376,874	300,354
Total incoming resources	423,449	329,222
RESOURCES EXPENDED		
Charitable activities		
Wages	273,653	222,548
Telephone	2,823	1,204
Advertising	3,737	3,113
Travel expenses	14,855	11,315
Subcontract & other costs	-	465
Depreciation of tangible fixed assets	10,685	4,834
	305,753	243,479
Governance costs		
Office rent & services	29,776	28,100
Payroll charges	2,552	1,321
Legal fees	3,487	2,209
Other administrative costs	12,046	4,373
Auditors' remuneration	2,750	1,802
Auditors' remuneration for non-audit work	2,617	-
Post, print & stationery	14,879	11,005
Room hire	1,181	2,463
Software expense	880	8,315
Subscriptions	1,141	1,158
Bank charges	124	111
Leasing	2,610	2,680
	74,043	63,537
Total resources expended	379,796	307,016
Net income/(expenditure)	43,653	22,206

This page does not form part of the statutory financial statements