

REGISTERED COMPANY NUMBER: 04050994 (England and Wales)
REGISTERED CHARITY NUMBER: 1091744

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015
FOR**

CHESHIRE CENTRE FOR INDEPENDENT LIVING

Howard Worth
Chartered Accountants and
Statutory Auditors
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

TUESDAY



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COMPANIES HOUSE

CHESHIRE CENTRE FOR INDEPENDENT LIVING

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FOR THE YEAR ENDED 31 MARCH 2015**

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CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2015. 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

First Floor
Sension House
Denton Drive
Northwich
Cheshire
CW9 7LU

Trustees

S Holden
Miss A Shemilt
A Johnston
Miss G A Wray
Mrs S M Crawforth
R D Lewis
M S Gater
S Hilton

Treasurer
Vice chair
Chairperson

Dr S K Jones

- appointed 19/6/14
- resigned 29/9/15
- appointed 29/9/15

Company Secretary

Mrs L Turnbull

Senior Statutory Auditor

Christopher Swallow BSc FCA

Auditors

Howard Worth
Chartered Accountants and
Statutory Auditors
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Chief Executive Officer

L Turnbull

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

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 2006.

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 January 2012.

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 retire by rotation. 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. Good Governance Training is provided to trustees through the voluntary sector or by external consultants as required.

Organisational structure

The Trustees of the Charity are responsible for determining the general policy with day-to-day management of the charity 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 East and Cheshire West Councils and their Community Services departments, Lancashire County Council Social Services and Bolton Borough Council. Third Sector organisations include Age UK Cheshire, Chester Voluntary Action, DIAL House Chester, Deafness Support Network, Vale Royal Disability Services, DICE and Carers Centre to name a few.

Related parties

Amelia Shemilt is Business Support Officer of Cheshire East Council.

Risk management

The trustees have a risk management policy which comprises:

An annual review of the risks the charity may face.

The establishment of systems and procedures to try to avoid those risks identified; and the implementation of procedures designed to mitigate any potential impact on the charity in the event the risks materialise.

The trustees have identified that financial sustainability is the major financial risk for the charity, particularly after a significant period of growth and expansion. We are currently undertaking a detailed VAT review of our services. The trustees are confident that there are sufficient financial reserves to meet any VAT liability which may result from this review. Financial risks are managed by closely monitoring the financial performance of the charity, using management accounts which are produced on a timely basis and reviewed in detail during regular board meetings. The charity is continually monitoring the level of reserves, with a view to maintaining the level to 6 months in line with Charity Commission guidelines.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The charity continued to provide vital support to the disabled community in Cheshire and parts of the Northwest assisting over 7772 people during the year to 31st March 2015. The charity has continued to deliver a range of services that have been designed and developed by members to meet the needs and aspirations of disabled people. In addition, the charity has continued to influence commissioners and service providers to ensure that disabled people have had choice and control, as well as ensuring their voice was heard.

The charity has developed our peer support model and also campaigned over changes that affected local disabled people including the abolishment of Statutory Sick Pay. The charity also hosted a specific mental health project within the current Personal Health Budgets service.

The charity continued work with the Cheshire East Adult Safeguarding Board to encourage a more personalised approach to safeguarding, to ensure adults at risk were supported to achieve more person-centred outcomes and make their own decisions.

Volunteers

The charity uses 103 volunteers to provide support throughout the range of charitable activities.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In addition to the range of personal budget and personal health budget support services, advocacy and community engagement services across Cheshire West & Chester and Cheshire East authority areas, the charity is also working in partnership with Lancashire County Council and Bolton Borough Council to provide free payroll and support to individual disabled people who are directing their own care.

The Community Engagement team has worked extensively with Cheshire West and Chester Local Authority on the development of their Local Offer to ensure that that local disabled people have access to up to date, relevant and accessible information about services available across the locality.

During 2014/2015, the charity has also been able to secure funding for a new project, through a grant from Sport England, as a partnership between Disability Rights UK, Cheshire Centre for Independent Living, Equal Lives and Leicester Centre for Integrated Living. The project will be working to encourage disabled people to take up sporting/physical activity as a way to improve health & wellbeing. The project will also try to increase the number of disabled people who can access sport as part of their personal budget or personal health budget.

The charity continued to host the Healthwatch Cheshire West contract in partnership with 6 voluntary organisations.

The charity hosted Cheshire Independent Living Awareness day with over 70 exhibitors showcasing their services to disabled people and carers in Cheshire, which provided an opportunity for partnership working and empowered disabled people to have further choice and control over their lives.

The Charity was also nominated at the National Diversity Awards in respect of the Buzz Youth Activity Group, were Sainsburys chosen charity of the year and the charity's buzz youth group were awarded £1,000 from the Lloyds Bank Community Fund after being nominated by a parent.

The Learning Service (for disabled individual employers and their personal assistants) and the Safeguarding Officer were both winners in their category at the Cheshire West and Chester Adult Safeguarding Awards.

The expansion in the range of services the charity offered further supported our charitable aims and objectives.

The Personal Health Budget Support Service has also been successful in securing three further funding opportunities to continue to develop the work around expanding PHB's and developing the understanding of client groups. These have been the Gearing Up mentoring programme, the Development Programme aimed at supporting DULOS as a centre for PHB excellence across the country and the mental health building up capacity programme which has started to look at the experience of clients during their stay on secure units. This work has continued into the following financial year and reports will be produced evidencing the outcomes achieved.

Fundraising activities

In addition to funding from Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council, and the local Clinical Commissioning Groups, the incoming resources for the year include £15,252 from Sport England

The charity also received the following from fundraising events held by parents and/or staff members: Sainsburys, £5,980; Cash for Clothes, £100; Santa Dash, £36.00; Catch 22, £245.88; Cake Sale, £167.00; Body Shop Party, £386.00; Cheshire Independent Living Awareness Day Tombola, £117.50; Carol Concert and Panto, £208.00; Raffle £71.00.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The charity has held the Advice Standard Quality Mark (formerly known as the Community Legal Services Quality Mark Standard) throughout the past 11 years.

The charity has expanded to 59 staff in order to deliver its objectives. It is also further developing services to meet the needs and aspirations of disabled people, the Personalisation Agenda, 'Making it Real', the Care Act and Children & Families Act and local government requirements.

Public Benefit

Cheshire Centre for Independent Living is a disabled people's user-led organisation, providing a range of support services, driven by the needs and aspirations of disabled people. Our aim is to empower disabled people to direct their own care and to promote greater independence, choice and control over their lives. Our main activities and who we try to help are described below. All our charitable activities focus on the promotion of independent living for disabled children, adults, and their carers. These are undertaken to further our charitable status purposes for the public benefit.

FINANCIAL REVIEW

Review of the business and strategic aims

During the year the charity has continued to invest in the future and to ensure that future growth is built on a strong financial base.

As a major part of this process, the trustees made the decision to purchase the premises from which the charity operates for the sum of £495,000. The property purchase will reduce the long term cost base allowing the charity to continue to tender competitively for future contracts, however, in the short term significant resources have been diverted to the project.

The years activities have produced an accounts surplus of £197,590. As detailed in the cash flow statement on pages 13 to 15 the cash surplus for the year is £39,234.

The property purchase was financed by a loan of £247,500 with the balance of £247,500 being financed from free reserves. Loan repayments of £58,829 have been made from free reserves.

Since the year end date the remaining loan balance of £195,560 has also been repaid from free reserves.

Reserves policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level which would provide 6 months cover for the charity's expenditure in line with the Charity Commission's guidelines. At 31st March 2015 the unrestricted funds represented 6 months of expenditure. The trustees are continually reviewing the level of reserves and intend to use some of the reserves to part purchase the premises to ensure the long term sustainability of the charity.

Principal funding sources

The principal funding sources are Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

FUTURE DEVELOPMENTS

The board of trustees for Cheshire Centre for Independent Living are still looking to expand the skills of its board with further trustee appointments while at the same time working to achieve 75% of skilled disabled people as trustees.

Following a cautious approach by the Board and a prudent measure put in place regarding potential VAT liabilities; the board will be endeavouring to ensure that all current service provision is maintained, thereby, allowing the charity to continue to meet the needs and aspirations of disabled people to the highest standards. During 2015/2016, the charity will continue to work towards achievement of objectives detailed within the Strategic Plan and will be funding a Policy Influencing Manager from reserves, to further meet the needs of local disabled people.

From April 2015, the charity is extending their advocacy offer to include delivery of care act advocacy as part of the local consortium of advocacy providers, and will be further developing their learning service, with a grant from Skills for Care, to enable individual disabled employers and their personal assistants across Cheshire to access personalised learning and development opportunities. In addition, the charity will campaigning over changes that will affect local disabled people including, HM Revenue & Customs VAT policy regarding the potential standard rating of welfare exemptions; and licensing out a small part of the charity's building to other local charities/organisations in furtherance of their charitable objects.

The charity will continue to work with the Cheshire East Local Safeguarding Adults Board to maintain a more personalised approach to safeguarding, through a commitment to Making Safeguarding Personal; to listen to people who have been subject to abuse or neglect, and to seek assurance that people are able to be supported in the way that they want, are empowered to make decisions and can achieve the best outcomes.

In 2015/16, the charity will be looking at the feasibility of assisting with the set up of a care co-operative for people managing their own care. It is possible that this may be seen as an attractive alternative to employing staff directly, as it would spread out employer liabilities to a number of people, and may also offer opportunities to look at a bank of personal assistants for holidays/sickness cover for members of the potential cooperative. The charity will also be supporting Cheshire West & Chester Council and local Clinical Commissioning Groups to develop a single assessment process for people with care and support needs, as part of their commitment to Integrated Personal Commissioning.

Throughout 2015/16, the charity will also increase the number of work placements offered to disabled people who are looking to return to work, who would benefit from a work placement to improve their self-confidence.

The charity will look at new projects in order to expand current service provision to continue to meet the needs and aspirations of disabled people.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cheshire Centre for Independent Living 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.

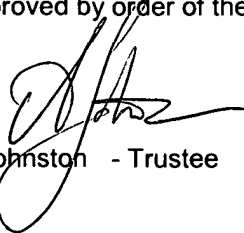
In so far as the trustees are aware:

- 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, Howard Worth, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12 November 2015 and signed on its behalf by:



A Johnston - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE CENTRE FOR INDEPENDENT LIVING

We have audited the financial statements of Cheshire Centre for Independent Living for the year ended 31 March 2015 on pages ten to twenty two. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page seven, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CHESHIRE CENTRE FOR INDEPENDENT LIVING**

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



Christopher Swallow BSc FCA (Senior Statutory Auditor)
for and on behalf of Howard Worth
Chartered Accountants and
Statutory Auditors
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

12 November 2015

CHESHIRE CENTRE FOR INDEPENDENT LIVING
(Incorporating the Income & Expenditure Account)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2015

		Unrestricted funds	Restricted funds	31/3/15 Total funds	31/3/14 Total funds
	Not es	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	3,714
Investment income	3	17,900	-	17,900	3,251
Incoming resources from charitable activities					
Advocacy	4	30,925	-	30,925	29,078
Payroll		100,339	368,896	469,235	452,708
NWPA		-	-	-	17,194
Brokerage		246,295	-	246,295	260,195
Other		13,952	-	13,952	8,912
Short Breaks		95,831	-	95,831	81,660
Learning & Development		40,354	-	40,354	69,483
Managed bank accounts		171,457	-	171,457	150,746
Community engagement services		92,572	-	92,572	72,068
Health Watch Cheshire West		20,014	-	20,014	159,312
Personal Health Budget		114,114	-	114,114	67,218
Good Company		95,322	-	95,322	66,362
Connect East & West		85,652	-	85,652	95,930
Sport England		15,253	-	15,253	-
Total incoming resources		1,139,980	368,896	1,508,876	1,537,831
RESOURCES EXPENDED					
Charitable activities					
Advocacy	5	22,325	-	22,325	25,933
Payroll		42,827	368,896	411,723	426,819
NWPA		-	-	-	19,001
Brokerage		233,629	-	233,629	261,571
Other		-	-	-	20,157
Short Breaks		78,756	-	78,756	74,849
Learning & Development		32,388	-	32,388	68,882
Managed bank accounts		162,113	-	162,113	134,137
Community engagement services		79,070	-	79,070	71,503
Health Watch Cheshire West		4,448	-	4,448	111,242
Personal Health Budget		100,352	-	100,352	50,881
Good Company		70,173	-	70,173	21,947
Connect East & West		83,106	-	83,106	89,807
Sport England		13,640	-	13,640	-
Governance costs	7	19,563	-	19,563	29,478
Total resources expended		942,390	368,896	1,311,286	1,406,207
NET INCOMING RESOURCES		197,590	-	197,590	131,624

The notes form part of these financial statements

CHESHIRE CENTRE FOR INDEPENDENT LIVING
(Incorporating the Income & Expenditure Account)
STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

	Note	Unrestricted funds £	Restricted funds £	31/3/15 Total funds £	31/3/14 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		718,483	4,438	722,921	591,297
TOTAL FUNDS CARRIED FORWARD		<u>916,073</u>	<u>4,438</u>	<u>920,511</u>	<u>722,921</u>

The notes form part of these financial statements

CHESHIRE CENTRE FOR INDEPENDENT LIVING
REGISTERED COMPANY NUMBER: 04050994 (England and Wales)
BALANCE SHEET
AT 31 MARCH 2015

		Unrestricted funds £	Restricted funds £	31/3/15 Total funds £	31/3/14 Total funds £
	Note				
FIXED ASSETS					
Tangible assets	11	530,727	-	530,727	45,339
CURRENT ASSETS					
Debtors	12	109,796	-	109,796	349,503
Cash at bank and in hand		<u>933,847</u>	<u>4,438</u>	<u>938,285</u>	<u>899,051</u>
		1,043,643	4,438	1,048,081	1,248,554
CREDITORS					
Amounts falling due within one year	13	<u>(658,297)</u>	<u>-</u>	<u>(658,297)</u>	<u>(570,972)</u>
NET CURRENT ASSETS		<u>385,346</u>	<u>4,438</u>	<u>389,784</u>	<u>677,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>916,073</u>	<u>4,438</u>	<u>920,511</u>	<u>722,921</u>
NET ASSETS		<u><u>916,073</u></u>	<u><u>4,438</u></u>	<u><u>920,511</u></u>	<u><u>722,921</u></u>
FUNDS	16				
Unrestricted funds				916,073	718,483
Restricted funds				<u>4,438</u>	<u>4,438</u>
TOTAL FUNDS				<u><u>920,511</u></u>	<u><u>722,921</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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 12 November 2015 and were signed on its behalf by:


A Johnston -Trustee

The notes form part of these financial statements

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2015**

		31/3/15 £	31/3/14 £
Net cash inflow from operating activities	Notes 1	362,071	258,660
Returns on investments and servicing of finance	2	(6,889)	3,251
Capital expenditure and financial investment	2	(511,508)	(16,239)
		<u>(156,326)</u>	<u>245,672</u>
Financing	2	195,560	
		<u>39,234</u>	<u>245,672</u>
Increase in cash in the period			
<hr/>			
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		39,234	245,672
Cash inflow from increase in debt and lease financing		<u>(195,560)</u>	<u>-</u>
Change in net debt resulting from cash flows		<u>(156,326)</u>	<u>245,672</u>
Movement in net debt in the period		<u>(156,326)</u>	<u>245,672</u>
Net debt at 1 April		<u>899,051</u>	<u>653,379</u>
Net debt at 31 March		<u>742,725</u>	<u>899,051</u>

The notes form part of these financial statements

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2015**

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	31/3/15 £	31/3/14 £
Net incoming resources	197,590	131,624
Depreciation charges	26,120	22,622
Interest received	-	(3,251)
Interest paid	6,889	-
Impairment of fixed assets	-	10,182
Decrease/(increase) in debtors	239,707	(139,615)
(Decrease)/increase in creditors	<u>(108,235)</u>	<u>237,098</u>
Net cash inflow from operating activities	<u>362,071</u>	<u>258,660</u>

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT

	31/3/15 £	31/3/14 £
Returns on investments and servicing of finance		
Interest received	-	3,251
Interest paid	<u>(6,889)</u>	<u>-</u>
Net cash (outflow)/inflow for returns on investments and servicing of finance	<u>(6,889)</u>	<u>3,251</u>
 Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>(511,508)</u>	<u>(16,239)</u>
Net cash outflow for capital expenditure and financial investment	<u>(511,508)</u>	<u>(16,239)</u>
 Financing		
New loans in year	247,500	-
Loan repayments in year	<u>(51,940)</u>	<u>-</u>
Net cash inflow from financing	<u>195,560</u>	<u>-</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1/4/14 £	Cash flow £	At 31/3/15 £
Net cash:			
Cash at bank and in hand	899,051	39,234	938,285
 Debt:			
Debts falling due within one year	-	(195,560)	(195,560)
 Total	<u>899,051</u>	<u>(156,326)</u>	<u>742,725</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 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.

Grants receivable will be deferred where they are given to the charitable company for a defined future project.

Income is deferred when the funding document refers to a specific future period in which the project is to take place.

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.

Irrecoverable VAT

Irrecoverable VAT is charged to the expenses to which the input tax relates.

Allocation and apportionment of costs

Costs are apportioned to charitable activities on the basis of staff costs associated with those activities. Cheshire and Lancashire payroll costs are analysed further, based on the number of payroll clients processed.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Items of a capital nature with a cost in greater than or equal to £300 are capitalised.

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.

Designated funds are funds unrestricted reserves allocated to a specific project by 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.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. VOLUNTARY INCOME

	31/3/15	31/3/14
	£	£
Other income	<u>-</u>	<u>3,714</u>

3. INVESTMENT INCOME

	31/3/15	31/3/14
	£	£
Rental income	17,900	-
Deposit account interest	<u>-</u>	<u>3,251</u>
	<u>17,900</u>	<u>3,251</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31/3/15	31/3/14
	Activity	£	£
Grants	Advocacy	30,925	29,078
Payroll income	Payroll	100,339	100,287
Grants	Payroll	368,896	352,421
Grants	NWPA	-	17,194
Grants	Brokerage	246,295	260,195
Management fees & sundry income	Other	11,391	-
Grants	Other	2,561	8,912
Grants	Short Breaks	95,831	81,660
Grants	Learning & Development	40,354	69,483
Managed bank accounts	Managed bank accounts	171,457	150,746
Grants	Community engagement services	92,572	72,068
Management fees & sundry income	Health Watch Cheshire West	20,014	-
Grants	Health Watch Cheshire West	-	159,312
Grants	Personal Health Budget	114,114	67,218
Grants	Good Company	95,322	66,362
Grants	Connect East & West	85,652	95,930
Grants	Sport England	<u>15,253</u>	<u>-</u>
		<u>1,490,976</u>	<u>1,530,866</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	31/3/15	31/3/14
	£	£
Local authority & public body grants	<u>1,187,775</u>	<u>1,279,833</u>

Deferred Income

	£
Deferred Income at 1 April 2013	256,098
Decrease in deferred income during the year	<u>(24,442)</u>
Deferred Income at 31 March 2014	<u>231,656</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Advocacy	16,784	5,541	22,325
Payroll	296,450	115,273	411,723
Brokerage	200,367	33,262	233,629
Short Breaks	62,124	16,632	78,756
Learning & Development	29,616	2,772	32,388
Managed bank accounts	120,536	41,577	162,113
Community engagement services	65,212	13,858	79,070
Health Watch Cheshire West	-	4,448	4,448
Personal Health Budget	83,720	16,632	100,352
Good Company	56,315	13,858	70,173
Connect East & West	66,474	16,632	83,106
Sport England	<u>13,640</u>	<u>-</u>	<u>13,640</u>
	<u>1,011,238</u>	<u>280,485</u>	<u>1,291,723</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015**

6. SUPPORT COSTS

	Management £
Advocacy	5,541
Payroll	115,273
Brokerage	33,262
Short Breaks	16,632
Learning & Development	2,772
Managed bank accounts	41,577
Community engagement services	13,858
Health Watch Cheshire West	4,448
Personal Health Budget	16,632
Good Company	13,858
Connect East & West	<u>16,632</u>
	<u><u>280,485</u></u>

7. GOVERNANCE COSTS

	31/3/15 £	31/3/14 £
Auditors' remuneration	5,850	5,000
Auditors' remuneration for non-audit work	6,132	16,590
Directors expenses	<u>7,581</u>	<u>7,888</u>
	<u><u>19,563</u></u>	<u><u>29,478</u></u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31/3/15 £	31/3/14 £
Auditors' remuneration	5,850	5,000
Depreciation - owned assets	26,120	22,622
Other operating leases	<u>5,750</u>	<u>4,913</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

Trustees' expenses

During the year the trustees received £7,581 (2014 £7,888) in relation to expenses incurred in the course of their duties.

CHESHIRE CENTRE FOR INDEPENDENT LIVING
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

10. STAFF COSTS

	31/3/15 £	31/3/14 £
Wages and salaries	902,443	886,524
Other pension costs	<u>12,224</u>	<u>8,481</u>
	<u>914,667</u>	<u>895,005</u>

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

	31/3/15	31/3/14
Employees	<u>53</u>	<u>57</u>

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

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2014	-	69,652	88,857	158,509
Additions	<u>495,000</u>	<u>8,351</u>	<u>8,157</u>	<u>511,508</u>
At 31 March 2015	<u>495,000</u>	<u>78,003</u>	<u>97,014</u>	<u>670,017</u>
DEPRECIATION				
At 1 April 2014	-	50,503	62,667	113,170
Charge for year	<u>3,133</u>	<u>9,584</u>	<u>13,403</u>	<u>26,120</u>
At 31 March 2015	<u>3,133</u>	<u>60,087</u>	<u>76,070</u>	<u>139,290</u>
NET BOOK VALUE				
At 31 March 2015	<u>491,867</u>	<u>17,916</u>	<u>20,944</u>	<u>530,727</u>
At 31 March 2014	<u>-</u>	<u>19,149</u>	<u>26,190</u>	<u>45,339</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/15 £	31/3/14 £
Other debtors	100,384	340,009
Prepayments and accrued income	<u>9,412</u>	<u>9,494</u>
	<u>109,796</u>	<u>349,503</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/15 £	31/3/14 £
Bank loans and overdrafts	195,560	-
Trade creditors	23,541	20,876
Social security and other taxes	2,149	-
VAT	92,775	284,479
Accruals and deferred income	<u>344,272</u>	<u>265,617</u>
	<u>658,297</u>	<u>570,972</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	31/3/15 £	31/3/14 £
Expiring:		
Between one and five years	<u>3,906</u>	<u>3,906</u>

15. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/15 £	31/3/14 £
Bank loans	<u>195,560</u>	<u>-</u>

The bank loan is secured on the company's freehold property situated at Sension House, Denton Drive, Northwich.

16. MOVEMENT IN FUNDS

	At 1/4/14 £	Net movement in funds £	Transfers between funds £	At 31/3/15 £
Unrestricted funds				
General fund	718,483	197,590	(195,560)	720,513
Property fund	<u>-</u>	<u>-</u>	<u>195,560</u>	<u>195,560</u>
	718,483	197,590	-	916,073
Restricted funds				
Restricted Funds	4,438	-	-	4,438
	<u>4,438</u>	<u>-</u>	<u>-</u>	<u>4,438</u>
TOTAL FUNDS	<u>722,921</u>	<u>197,590</u>	<u>-</u>	<u>920,511</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,139,980	(942,390)	197,590
Restricted funds			
Restricted Funds	368,896	(368,896)	-
TOTAL FUNDS	<u>1,508,876</u>	<u>(1,311,286)</u>	<u>197,590</u>

Income and costs associated with the Lancashire & Bolton payroll service contracts are disclosed as restricted funds as the funding is obtained specifically for the provision of the payroll services to Lancashire & Bolton residents.

Other grant income and income generated from payroll services provided to fee paying Cheshire residents is disclosed as unrestricted.

The Cheshire West RPR Advocacy fund represents the balance of funding received for the delivery of advocacy services in the Cheshire West region. It is anticipated that these services will be fully delivered in the year to 31 March 2015.

Transfers between funds

During the year the trustees made the decision to allocate £195,560 of the free reserves to a designated property fund. The purpose of the fund is to finance the repayment of the mortgage taken out to purchase the premises from which the charity operates.

Since the year end this fund has been fully utilised to repay the mortgage.

17. CONTINGENT LIABILITIES

During the year a provision of £19,992 has been made in respect of the potential VAT liability on Cheshire East payroll income. The VAT case is currently under review by HM Revenue & Customs. The Trustees consider that it is prudent to adjust for the potential liability until the case is resolved.

The current total provision included within the accounts is £89,992.

18. CAPITAL COMMITMENTS

	31/3/15 £	31/3/14 £
Contracted but not provided for in the financial statements	<u>-</u>	<u>495,000</u>

The capital commitment represents the value of the charitable company's premises, Sension House, which was purchased in July 2014.

CHESHIRE CENTRE FOR INDEPENDENT LIVING
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

19. RELATED PARTY DISCLOSURES

During the year the charitable company received funding from Cheshire East Council for which Amy Shemilt, a Trustee, is a Business Support Officer.

Healthwatch Cheshire West CIC

The CEO of CCIL is a director the company.

In 2013/2014, Healthwatch Cheshire West CIC was awarded a contract for delivery of the Healthwatch service (HW), through a consortium of partner organisations, one of which is CCIL. The contract was led by CCIL; however, one of the contract expectations was to set up a 'body corporate'. Therefore, CCIL managed the entire contract during 2013/2014. The Directors agreed to a staged approach to move HW to complete independence by 1st April 2015. As a result, this year has been the first year that HW have operated it's own accounts, with CCIL still operating payroll and employment of staff. From 1st April 2015, HW will operate completely independently with own payroll, accounts and insurance etc.

During the year CCIL charged rent of £13,140 and office costs, management and supervision charges amounting to £18,591 to Healthwatch Cheshire West CIC.

20. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.