

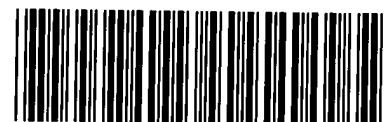
REGISTERED COMPANY NUMBER: 04050994 (England and Wales)
REGISTERED CHARITY NUMBER: 1091744

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018
FOR**

CHESHIRE CENTRE FOR INDEPENDENT LIVING

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

WEDNESDAY



A7J0NN6Y

A16

28/11/2018

#214

COMPANIES HOUSE

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 12
Statement of Financial Activities	13 to 14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 27

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

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 2018. 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

Objectives and aims

Our charity's purpose as set out in the objects contained in the company's articles of association are to promote inclusion for the public benefit, in accordance with the Social Model, among disabled people and their families who are or may be excluded due to barriers in society (regardless of the cause of exclusion) by:

- meeting and facilitating the support needs of disabled people and their families;
- promoting and increasing the opportunities for disabled people and their families to live independently, work and/or volunteer in the community;
- assisting disabled people and their families to make choices and access the services and support they may require to live independently in the community with appropriate support;
- supporting and empowering disabled people and their families so that they may carry out social roles (for example, without limitation, parent, employee, student, friend and partner); and
- promoting inclusion of disabled people and their families and preventing the exclusion of disabled people and their families;

The vision that shapes our annual activities is an equal and inclusive society for local disabled people. The charity also has the general aim of empowering disabled people to have independence, choice and control over their lives and remove the barriers that exist within society. The charity is also committed to the following values: Being user-led; Recognising and valuing the contribution of disabled people; Recognising and valuing the contribution of family and carers; Respecting the views and needs of disabled people (regardless of age or impairment); Being transparent in all dealings with disabled people, commissioners, funders and staff; Supporting the right to have choice, control and independence for all disabled people; Acknowledging and appreciating equality and diversity; Acting in an ethical way.

Our strategic plan is developed to ensure we provide public benefit and achieve our objectives as set out in our governing document. Cheshire Centre for Independent Living Board of Trustees regularly monitors and reviews the success of the organisation in delivering its objectives and so have set the following priorities for 2016-2021 in meeting these objectives as: -

- **Inclusive family lives:** a society that embraces and values the importance of family, friends and carers;
- **Living independently in the community:** a society that embraces choice and control and enables disabled people to choose how, when and where their needs are met;
- **Well-being:** a society that embraces a person's physical and mental wellbeing and recognises that early intervention and prevention services can often avoid crisis situations;
- **Work and volunteering:** a society that provides fulfilling and rewarding work and volunteering opportunities for disabled people and recognises the contribution and skills that disabled people can offer to all workplaces, with or without support;
- **Influencing Positive Change:** a society that embraces the social model of disability and truly meets the needs and aspirations of disabled people.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

OBJECTIVES AND ACTIVITIES

Significant activities

Inclusive Family Lives

The Buzz Youth Activity Group is a weekly fully inclusive youth group for disabled young people aged up to 18 years, at locations across Cheshire East and Cheshire West. The groups enable disabled young people to have fun and enjoy being involved in a range of activities.

The Creative Breaks/Early Help Individual Payments Service is an exciting, creative and flexible fund, which enables disabled young people to participate in universal activities of their choice, enjoy new experiences and make new friends; without the need for further Social Care assessment/intervention. It also offers parents/carers and siblings a valuable break from their caring responsibilities.

The Good Company Adult Social Group is weekly fully inclusive Social group for disabled people aged 18+, at locations across Cheshire East and Cheshire West. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

The Creative Art and Drama Group is a fully inclusive arts and drama group for disabled young people aged 8-14 years in Cheshire West. The group enable disabled young people to celebrate their creative side and participate in activities such as, singing, theatre skills, pottery, card making, film making, talent shows.

Living Independently in the Community

The Cheshire Advocacy Hub provides all statutory advocacy across Cheshire East and Cheshire West. This service is led and managed by Age UK Cheshire with a sub-contracting arrangement with Cheshire Centre for Independent Living.

The Personal Budget and Personal Health Budget Support service operates across Cheshire East and Cheshire West and provides independent, technical advice and support on all aspects of operating and managing a direct payment through either Health or Social Care.

As added value services to complement this support, Cheshire Centre for Independent Living also offer a number of ancillary services to support disabled people/nominated family carers who employ a Personal Assistant/Support Worker as part of their Direct Payment:

The North West Personal Assistance is a web-based recruitment tool that is available across the Northwest and is facilitated by Cheshire Centre for Independent Living in partnership with Age UK Cheshire. This service enables employers of Personal Assistants/Support Workers to find the right person for the job, whilst also enabling Personal Assistants/Support Workers to find the right job, all in one place.

The Payroll service operates across Cheshire East, Cheshire West and parts of the Northwest. This service supports employers of Personal Assistants/Support Workers to manage the legal responsibilities with regards to tax and NI liabilities, Real-Time submissions and Pensions.

The Supported Banking Support Service operates across Cheshire East, Cheshire West and parts of the Northwest. This service opens and operate an account on behalf of disabled people/nominated family members with a direct payment, to ensure audit requirements of the Local Authority/Clinical Commission Group are met, whilst still enabling individuals to retain the control and choice that a direct payment offers.

The Learning Service operates across Cheshire East and West and enables employers who manage their own care; to access free, independent, tailor-made learning and development opportunities for themselves and their Personal Assistants/Support Workers. This can be accessed via learning/training delivered in the employer's home (workplace), venue-based learning/training and e-learning/distance learning.

The Care Cooperative is a Northwest pilot run in partnership with Breakthrough UK, Disability Equality Northwest, MDF and DACE; testing the use of a care cooperative social enterprise model to benefit /improve independent living and providing an alternative delivery model for choice and control. The care cooperative pilot enables disabled people, regardless of age or impairment, across the North West to set up care cooperative as a social enterprise to enable choice and control over who delivers their care and support, by pooling their skills, experiences and costs as a shared employer of personal assistants.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

OBJECTIVES AND ACTIVITIES

Significant activities

Well-being

The Get Yourself Active programme operates across Cheshire East and Cheshire West, as part of a wider national partnership. The service supports disabled people to access the vast array of sport and leisure opportunities that are available across Cheshire. The project has a keen focus on working with people who receive personal budgets, to help them have sport and leisure opportunities built into their support plans.

The Read and Connect Group is a fully accessible reading group in Cheshire West for disabled people and carers, delivered in partnership with the Neuromuscular Centre and Cheshire Carers Trust. The one-year project is designed to reduce loneliness and isolation and provides the basis for shared experiences and a means of assisting communication and interest between people who may lack sufficient of those opportunities.

Work and Volunteering

In the year under review, Cheshire Centre for Independent Living offered 4 volunteer work placements to disabled people to improve self-confidence and support their return to paid employment. In addition, the Charity hosted three Disability Confident events (in partnership with the Job Centre Plus) to support 35 employers across Cheshire to better understand the benefits of employing skilled disabled people and helping them to identify appropriate roles and through these, we also supported 82 disabled people better understand the possibilities for unpaid and paid employment and the support.

In addition, during 2017/18 we were approached by Job Centre Plus to look at possible secondment opportunities for our staff, to support them to provide real support to disabled job seekers in finding work. Following successful interview, we have one staff member, who is due to commence a secondment with the Job Centre Plus in April 2018.

Influencing Positive Change:

In 2017/18 Cheshire Centre for Independent Living continued to implement a Policy Influencing Strategy. We have also influenced national, regional and local policy regarding a range of issues affecting disabled people; including:

- Signing up to and promoting the DRUK Post Brexit Manifesto
- Working with Equality and Human Rights Commission to complete the UNCRPD shadow report
- Being an active participant of the Independent Living Strategy Group, drafting key points to a Bill for a Right to Independent Living
- Working with regional partners such as the North West network of disabled people, in driving policy and completing and submitting a bid to DRLL for a pilot to test Care Cooperatives across the region.
- Influenced the design of the Cheshire West and Chester Direct Payment Policy to encourage alignment to the independent living movement.
- Worked with Cheshire East and Cheshire West Local Safeguarding Adults Boards to improve the awareness of adult abuse amongst the public and professionals.
- Chaired and facilitated both Cheshire East and Cheshire West Safeguarding Service User/Carer Groups to ensure the work of the Safeguarding Adults Boards is driven by the voice of people with care and support needs who are unable to protect themselves from abuse or harm.

During the last 12 months, 2729 members and stakeholders have been kept up to date through the website, newsletters and social media. In addition, during 2017/18, Cheshire Centre for Independent Living continued to research and map the public perception of disability and disabled people, to enable the charity to consider how this insight can be used to positively influence public perception moving forward.

Performing with Excellent Governance

In the year under review, Cheshire Centre for Independent Living commissioned an external governance review of the charity to a) agree a Board and Committee structure appropriate for the charity over the next 5 years and beyond; b) identify and agree the skills, interests, values, expertise and experience required to lead the charity and c) agree a structure and governance model that:

- allows the charity to respond effectively to the demands of the sector and our members;
- supports the charity's commitment as a user-led organisation;

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

OBJECTIVES AND ACTIVITIES

Significant activities

- reflects the diversity of membership of a range of disabled people, their families and other stakeholders.

The final report highlighted that governance was effective overall within the charity but made 16 recommendations for further areas of further development. The trustees agreed the 16 recommendations and a newly formed Governance Committee has taken the lead in managing completion of these. Approximately 75% of the recommendations were in place by the end of 2017/18, with the remainder due for completion in 2018/19.

In addition, Cheshire Centre for Independent Living successfully completed a three-year tendering opportunity for appointment of the charity's Accountants and Auditors and Employment Law Advisors.

Public benefit

The trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in the report of the Trustees, are undertaken in pursuit of these aims. Cheshire Centre for Independent Living relies on contracts, grants and the income from fees and charges to cover its operating costs. Affordability and access to our services and activities is important to us and is reflected in commitment to only recover the cost of the delivery, no more, no less. The charity supports all individuals across all impairment groups, including: autism, learning difficulties, long term health conditions, mental ill health, physical impairments, sensory impairments or multiple impairments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity supported 8,181 (2017: 7,853) disabled people, their families and carers during the year, through one or more of our services and delivered 46,112 (2017: 35,000) hours of casework support during the period.

The charity hosted Cheshire Independent Living Awareness day with over 55 exhibitors showcasing their services to disabled people and carers in Cheshire, which provided an opportunity for partnership working and empowered disabled people, their families and carers to have further choice and control over their lives.

The charity has held the Advice Standard Quality Mark (formerly known as the Community Legal Services Quality Mark Standard) throughout the past 15 years and the Mentoring and Befriending Approved Provider Award since 2008.

Customer Experience

96% of disabled people, their families and carers who were supported during the period, reported positive change in two or more of their individual outcome measures, during the review period, including; increased self confidence, increased self-esteem, increased participation in social activities of their choice, increased choice and control, improved health and improved quality of life. 98% of service users during the year rated the service(s) as excellent or good.

Volunteers

In the year under review, the charity used 52 volunteers to provide support throughout the range of charitable activities and provided a total of 2,657 support hours during the period. This provided an in-kind contribution worth £19,928.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

FINANCIAL REVIEW

Financial position

The charity maintained a small surplus position in 2018.

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 £51,881 from Sport England and £19,902 from Skills for Care, £15,202 from Disability Research on Independent Living, £2,417 from Brightlife and £1,560 from Children in Need.

CCIL also received the following donations from personal donations and workplace donations £3,500, £3,000, £3,000, £241 and £259.

Principal funding sources

The principal funding sources of income to the charity were: service delivery contracts from Cheshire West & Chester Council, Cheshire East Council, Bolton Council, Lancashire County Council, Eastern Cheshire CCG, South Cheshire CCG, Vale Royal CCG, West Cheshire CCG, Warrington CCG and Wirral CCG; fees from individuals of £187,375; grants of £21,988 and subs and fundraising activities of £14,962.

The support of our members, partners and funders continues to be essential to maintaining such a varied programme of services and activities. Despite to the increasing pressure on public expenditure the trustees understand that the support from our local authorities will be kept at broadly the current level of activity for at least the next one to three years. This means a fall in support in real terms, after allowing for inflation. To make good the shortfall the charity is expected to continue to generate a larger proportion of income from fees and subs, or cost savings.

Investment policy and objectives

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The invested funds held on deposit achieved an average rate of 0.5% against the retail price index of 3.3% for the year.

Reserves policy

The Board of Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be a minimum of 3 months of the expenditure, with an aspiration of up to 6 months. Budgeted expenditure for 2017/18 is £2,296,335 and therefore the target (less restricted funds) is £463,848 - £927,696 general funds.

The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst total revenue funds stand at £614,142 a designation of £16,500 had been set aside for a bank move, £1,886 of restricted funds for delivery of the Care Cooperative Pilot and a further £140,692 for any potential VAT liability. Although the Strategy commits to our Long-Term Financial Sustainability and so to continue to build reserves through planned operating surpluses, the trustees understand it unlikely that the target range maximum can be reached for at least five years. In the short-term management have also considered the extent to which existing activities and expenditure could be curtailed, and income sources broadened, should such circumstances arise.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

FUTURE PLANS

Cheshire Centre for Independent Living's top priorities for 2016-2021 are:

Inclusive family lives

- Maintaining services for disabled children and young people,
- Maintaining services for disabled adults, including Good Company Adult Social Group and support to access increased physical activity.
- Increasing the range of services available for families.
- Improving links with welfare organisations.

Living independently in the community

- Maintaining Personal Health Budget and Personal Budget support including, payroll, Supported Banking, NWPA and Advocacy.
- Maintaining and improving access to independent support planning.
- Improving access to Advocacy.
- Improving access to appropriately skilled Personal Assistants/Support Workers.
- Improving transport links and partnerships with transport providers.

Well-being

- Improving access to physical activities for disabled people within their local communities and ensuring disabled people feel as safe as they want.
- Educating Leisure/Sport Providers as to the needs of disabled people and inclusive practices.
- Ensuring that disabled people understand possibilities and support available for sport and physical activity.
- Improving links with local food banks.

Work and volunteering

- Offering more volunteer work placements to disabled people to improve self confidence and support return to paid employment.
- Educating employers as to the benefits of employing skilled disabled people and helping them to identify appropriate roles.
- Bust some myths as to the costs involved of employing disabled people.
- Ensuring that disabled people understand possibilities for employment and support available.
- Continuing to develop partnership arrangements with the Job Centre Plus and other employment organisations.

Influencing Positive Change

- Influencing national, regional and local policy.
- Influencing Public perceptions of Disability and Disabled people.
- Promoting the social model of disability as a means to an equal society.
- Improving Access to Peer Support through planned changes to our website in 2017/18.

Performing with Excellent Governance

- Increasing the diversity of the board;
- Managing strategic risks.
- Ensuring quality standards and key performance indicators are met.
- Implementing the recommendations from the Independent Governance Review.

Being a Great Place to Work and Progress

- Embedding the organisational values that fits values and strategy.
- Continuing with regular one to ones for all staff, including emphasis on learning and development and mental health and wellbeing.
- Regular mandatory training sessions.
- Facilitate apprenticeships across the organisation.
- Continuing to ensure policies and procedures are up to date.
- Further develop team meetings and management meetings to ensure clear two way communication.

Long-Term Financial sustainability

- Identifying diverse funding streams and generate own self-sustaining income.
- Considering financial investment to support financial longevity.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

- Increase unrestricted reserves towards six months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cheshire Centre for Independent Living is a company limited by guarantee and a registered charity governed by its Articles of Association, which were completed revised and ratified by members in December 2016.

Charity constitution

Any trustee and/or disabled person living or working in Cheshire (over the age of 18) can become a member of the Company and there are currently 2,729 members, each of whom have voting rights at the Annual General Meeting.

Recruitment and appointment of new trustees

As set out in the Articles of Association the chair of the trustees is nominated by Cheshire Centre for Independent Living Board of Trustees. Any person who is willing and able can become a trustee. Prospective trustees receive a trustee pack which outlines the organisation and activities, role description, code of conduct, behaviours and dates of board meetings, together with an annual report and annual accounts. Should a trustee wish to apply, a covering letter and CV is submitted to the Company Secretary.

Two serving trustees initially interview prospective trustees; their suitability is assessed by way of a competency-based interview framework, measuring their skills against the role description and person specification. The prospective trustee attends three Board meetings as an observer, followed by a review by the Board of Trustees based on a review of skills audit and behaviours displayed, 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. All full members are circulated with invitations prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

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.

The board of trustees, administers the charity. The board normally meets bi-monthly and there are board committees covering Governance, HR and Remuneration, Strategy and Risk, Finance and Audit, which normally meet bi-monthly/quarterly (in-between board meetings). A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Induction and training of new trustees

New trustees undergo an induction day to brief them on the content of the Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction day they meet key employees. Trustees are encouraged to attend Governance training as part of the induction process to cover: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, as well as any other external training events where these will facilitate the undertaking of their role.

Key management remuneration

The directors consider the board of directors, who are the charity's trustees, the Chief Executive Officer and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses, the Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in note 8 and note 9 to the accounts.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Partnership/Collaborative working with other organisations

Over the last year management has worked on several projects with Cheshire East and Cheshire West Councils, Lancashire County Council and Bolton Borough Council. Third Sector organisations include Age UK Cheshire, Chester Voluntary Action, DIAL West Cheshire, Cheshire and Halton Race Equality Centre and the Youth Federation to name a few.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation, sub-contractor or funder must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. There were no new related parties disclosed for the year ending 2018.

Risk management

The trustees have a risk management strategy which comprises:

- a 4 monthly review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the 4 monthly review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of the Charity reserves policy, available liquid funds to ensure sufficient working capital by the charity and potential VAT liability. However, the trustees are confident that there are sufficient financial reserves to meet any VAT liability which may result from this review. Attention has also been focussed on non-financial risks arising from fire, health and safety and safeguarding. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

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
Dr S K Jones
Miss H R Wood
L Chapman

Treasurer
Vice chair
Chairperson

CHESHIRE CENTRE FOR INDEPENDENT LIVING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mrs L Turnbull

Senior Statutory Auditor

Andrew Hague BEng FCA

Auditors

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

Key Management Personnel

L Turnbull	Chief Executive Officer
S Hazelton	Head of Finance
L Walton Hardy	Head of Outreach Services
J Findlay	Head of Operations
T Hendrie	Head of Policy and Communications

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.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018**

Approved by order of the board of trustees on 18 October 2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Holden', written in a cursive style.

S Holden - Trustee

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

Opinion

We have audited the financial statements of Cheshire Centre for Independent Living (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

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 2018 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; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the 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 financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the 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 financial statements and our Report of the Independent Auditors thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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 charitable company and its 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 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.*

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

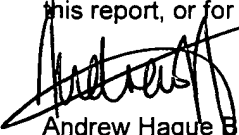
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

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

Use of our report

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.



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

18 October 2018

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Advocacy		213,844	-	213,844	177,322
Payroll		557,483	-	557,483	521,368
NWPA		2,172	-	2,172	-
Brokerage		256,895	389,918	646,813	539,008
Other		34,382	-	34,382	17,553
Short breaks		113,056	-	113,056	95,831
Learning & development		-	19,902	19,902	36,117
Supported banking		239,404	-	239,404	222,539
Community engagement services		48,175	-	48,175	84,940
Personal health budget		160,359	-	160,359	160,782
Good company		95,322	-	95,322	95,322
Connect east & west		28,400	-	28,400	85,652
Get yourself active		51,881	-	51,881	48,027
Buzz & good company donations		-	14,962	14,962	31,732
Teen and play groups		100,110	-	100,110	-
Care co op		-	15,202	15,202	-
Grants children in need & brightlife		6,785	-	6,785	-
DBS checks		-	3,144	3,144	-
Investment income	2	28,806	-	28,806	26,825
Total		1,937,074	443,128	2,380,202	2,143,018
EXPENDITURE ON					
Charitable activities	4				
Advocacy		209,474	-	209,474	183,854
Payroll		562,964	-	562,964	564,592
NWPA		3,351	-	3,351	-
Brokerage		248,410	389,919	638,329	530,604
Other		-	-	-	3,809
Short breaks		108,480	-	108,480	88,954
Learning & development		-	19,902	19,902	27,154
Supported banking		249,812	-	249,812	261,657
Community engagement services		40,680	-	40,680	69,551
Personal health budget		157,882	-	157,882	141,345
Good company		92,012	-	92,012	92,875
Connect east & west		26,529	-	26,529	70,272
Get yourself active		50,469	-	50,469	48,325
Buzz & good company donations		-	14,961	14,961	31,732
Teen and play groups		101,897	-	101,897	-
Care co op		-	13,316	13,316	-
Grants children in need & brightlife		3,133	-	3,133	-
DBS checks		-	3,144	3,144	-
Total		1,855,093	441,242	2,296,335	2,114,724
NET INCOME		81,981	1,886	83,867	28,294

The notes form part of these financial statements

CHESHIRE CENTRE FOR INDEPENDENT LIVING
STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		1,073,499	-	1,073,499	1,045,205
TOTAL FUNDS CARRIED FORWARD		<u>1,155,480</u>	<u>1,886</u>	<u>1,157,366</u>	<u>1,073,499</u>

The notes form part of these financial statements

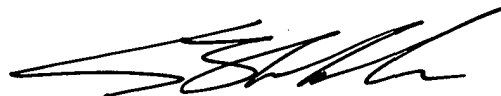
CHESHIRE CENTRE FOR INDEPENDENT LIVING

BALANCE SHEET AT 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
FIXED ASSETS					
Tangible assets	9	543,224	-	543,224	554,745
CURRENT ASSETS					
Debtors	10	188,971	-	188,971	304,510
Cash at bank and in hand		933,444	1,886	935,330	656,125
		<u>1,122,415</u>	<u>1,886</u>	<u>1,124,301</u>	<u>960,635</u>
CREDITORS					
Amounts falling due within one year	11	(510,159)	-	(510,159)	(441,881)
NET CURRENT ASSETS		<u>612,256</u>	<u>1,886</u>	<u>614,142</u>	<u>518,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,155,480</u>	<u>1,886</u>	<u>1,157,366</u>	<u>1,073,499</u>
NET ASSETS		<u><u>1,155,480</u></u>	<u><u>1,886</u></u>	<u><u>1,157,366</u></u>	<u><u>1,073,499</u></u>
FUNDS	13				
Unrestricted funds				1,155,480	1,073,499
Restricted funds				1,886	-
TOTAL FUNDS				<u><u>1,157,366</u></u>	<u><u>1,073,499</u></u>

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

The financial statements were approved by the Board of Trustees on 18 October 2018 and were signed on its behalf by:



S Holden -Trustee

The notes form part of these financial statements

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	31/3/18 £	31/3/17 £
Cash flows from operating activities:			
Cash generated from operations	1	299,204	57,189
Finance costs		(3,138)	(2,001)
Net cash provided by (used in) operating activities		<u>296,066</u>	<u>55,188</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(17,550)	(64,209)
Interest received		689	938
Net cash provided by (used in) investing activities		<u>(16,861)</u>	<u>(63,271)</u>
Change in cash and cash equivalents in the reporting period		<u>279,205</u>	<u>(8,083)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>656,125</u>	<u>664,208</u>
Cash and cash equivalents at the end of the reporting period		<u><u>935,330</u></u>	<u><u>656,125</u></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 2018

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/18	31/3/17
	£	£
Net income for the reporting period (as per the statement of financial activities)	83,867	28,294
Adjustments for:		
Depreciation charges	29,071	28,788
Interest received	(689)	(938)
Finance costs	3,138	2,001
Decrease/(increase) in debtors	115,539	(105,087)
Increase in creditors	68,278	104,131
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	299,204	57,189
	<hr/>	<hr/>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These financial statements are the first financial statements prepared in accordance with Financial Reporting Standard 102 and the Charities SORP (FRS 102). The date of transition is 1 April 2016.

In preparing the accounts, the Trustees have considered whether, in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102), the restatement of comparative items was required.

There are no changes in the prior period on transition to FRS 102 as the Trustees consider them to be immaterial to the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure and irrecoverable vat

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
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.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

1. ACCOUNTING POLICIES - continued

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.

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.

Donated goods, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and that economic benefit can be measured reliably. On receipt, donated professional services and facilities result in the recognition of income and an expense.

No amount is included with the Financial Statements for volunteer time in line with the SORP (FRS 102).

CHESHIRE CENTRE FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES - continued

Asset category

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank & in hand includes cash and short term liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors & provisions

Creditors and provisions are recognised where the group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Employee benefits

Employee are entitled to carry forward any unused holiday pay entitlement at the balance sheet date, however, as the holiday year end is co-terminus with the company's year end the value of any unused holiday entitlement is minimal.

2. INVESTMENT INCOME

	31/3/18	31/3/17
	£	£
Rental income	28,117	25,887
Deposit account interest	689	938
	<u>28,806</u>	<u>26,825</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

3. INCOME FROM CHARITABLE ACTIVITIES

		31/3/18 £	31/3/17 £
Contract	Advocacy	213,844	177,322
Payroll income	Payroll	111,669	104,723
Contract	Payroll	445,814	416,645
Management fees & sundry income	NWPA	2,172	-
Contract	Brokerage	646,813	539,008
Management fees & sundry income	Other	32,716	14,338
Contract	Other	1,666	3,215
Contract	Short breaks	113,056	95,831
Contract	Learning & development	19,902	36,117
Managed bank accounts	Supported banking	239,404	222,539
Contract	Community engagement services	48,175	84,940
Contract	Personal health budget	160,359	160,782
Contract	Good company	95,322	95,322
Contract	Connect east & west	28,400	85,652
Contract	Get yourself active	51,881	48,027
Contract	Buzz & good company donations	14,962	31,732
Management fees & sundry income	Teen and play groups	7,297	-
Contract	Teen and play groups	92,813	-
Contract	Care co op	15,202	-
Contract	Grants children in need & brightlife	6,785	-
Management fees & sundry income	DBS checks	3,144	-
		<u>2,351,396</u>	<u>2,116,193</u>

Brokerage Lancashire - Third party funds collected on behalf of the service provider which are passed on to its service provider after the deduction of the management fee.

Training - funding skills for care used to arrange training for PA's and carers.

Care co-op - this is a trail project funded by the big lottery of a new model for delivering care, those participating become stakeholders. Through the project care quality has increased & costs reduced.

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

	31/3/18 £	31/3/17 £
Local authority & public body grants	1,924,830	1,742,861
Big Lottery	15,202	-
Other grants	14,962	31,732
	<u>1,954,994</u>	<u>1,774,593</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Advocacy	163,761	45,713	209,474
Payroll	361,342	201,622	562,964
NWPA	3,351	-	3,351
Brokerage	594,393	43,936	638,329
Short breaks	66,657	41,823	108,480
Learning & development	19,092	810	19,902
Supported banking	188,273	61,539	249,812
Community engagement services	32,746	7,934	40,680
Personal health budget	120,603	37,279	157,882
Good company	74,036	17,976	92,012
Connect east & west	16,882	9,647	26,529
Get yourself active	38,367	12,102	50,469
Buzz & good company donations	14,961	-	14,961
Teen and play groups	70,632	31,265	101,897
Care co op	11,321	1,995	13,316
Grants children in need & brightlife	3,133	-	3,133
DBS checks	-	3,144	3,144
	<u>1,779,550</u>	<u>516,785</u>	<u>2,296,335</u>

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Advocacy	43,181	2,532	45,713
Payroll	193,265	8,357	201,622
Brokerage	41,404	2,532	43,936
Short breaks	38,531	3,292	41,823
Learning & development	810	-	810
Supported banking	59,513	2,026	61,539
Community engagement services	7,428	506	7,934
Personal health budget	35,253	2,026	37,279
Good company	16,963	1,013	17,976
Connect east & west	8,887	760	9,647
Get yourself active	11,342	760	12,102
Teen and play groups	30,045	1,220	31,265
Care co op	1,695	300	1,995
DBS checks	3,144	-	3,144
	<u>491,461</u>	<u>25,324</u>	<u>516,785</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

6. NET INCOME/(EXPENDITURE)

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

	31/3/18	31/3/17
	£	£
Auditors' remuneration	6,250	6,000
Other non-audit services	4,183	(3,596)
Depreciation - owned assets	29,071	28,788
Other operating leases	2,380	4,418
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

During the year trustees received £14,891 (2017: £10,782) in relation to travel and subsistence expenses incurred in the course of their duties.

8. STAFF COSTS

The average monthly head count was 68 staff (2017: 74) and the average number of monthly full-time equivalent employees (including casual and part-time staff) during the year is detailed below.

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

	31/3/18	31/3/17
Direct	44	48
Administration	6	7
Management	5	5
	<u> </u>	<u> </u>
	55	60
	<u> </u>	<u> </u>

No employees received emoluments of greater than £60,000 in the year (2017: nil)

The key management personnel of the Charity comprise the trustees, the Chief Executive Office, the Head of Finance, the Head of Outreach, the Head of Operations and the Head of Policy and Communication. The total employment benefits of the key management personnel of the Charity was £148,605 (2017: £134,272).

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2017	495,000	36,073	101,656	114,048	746,777
Additions	-	-	12,132	5,418	17,550
At 31 March 2018	<u>495,000</u>	<u>36,073</u>	<u>113,788</u>	<u>119,466</u>	<u>764,327</u>
DEPRECIATION					
At 1 April 2017	12,493	1,810	80,007	97,722	192,032
Charge for year	<u>4,700</u>	<u>9,018</u>	<u>8,775</u>	<u>6,578</u>	<u>29,071</u>
At 31 March 2018	<u>17,193</u>	<u>10,828</u>	<u>88,782</u>	<u>104,300</u>	<u>221,103</u>
NET BOOK VALUE					
At 31 March 2018	<u>477,807</u>	<u>25,245</u>	<u>25,006</u>	<u>15,166</u>	<u>543,224</u>
At 31 March 2017	<u>482,507</u>	<u>34,263</u>	<u>21,649</u>	<u>16,326</u>	<u>554,745</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18 £	31/3/17 £
Other debtors	138,890	266,439
Prepayments and accrued income	<u>50,081</u>	<u>38,071</u>
	<u>188,971</u>	<u>304,510</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18 £	31/3/17 £
Trade creditors	75,032	23,189
VAT	155,546	138,779
Other creditors	7,847	4,095
Accruals and deferred income	<u>271,734</u>	<u>275,818</u>
	<u>510,159</u>	<u>441,881</u>

Deferred Income

	£
Deferred Income at 1 April 2017	241,712
Increase in deferred income during the year	<u>61,002</u>
Deferred Income at 31 March 2018	<u>225,766</u>

Income is deferred where the funded projects span more than one year and the receipt of the future income is dependent on achieving the objectives of those projects.

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/17 £	31/3/16 £
Within one year	2,128	2,128
within two to five years	-	4,256
	<u>2,128</u>	<u>6,384</u>

13. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted funds				
General fund	1,073,499	81,981	(16,500)	1,138,980
Designated fund	-	-	16,500	16,500
	<u>1,073,499</u>	<u>81,981</u>	<u>-</u>	<u>1,155,480</u>
Restricted funds				
Care Co-Op	-	1,886	-	1,886
TOTAL FUNDS	<u>1,073,499</u>	<u>83,867</u>	<u>-</u>	<u>1,157,366</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,937,074	(1,855,093)	81,981
Restricted funds			
Learning & Development	19,902	(19,902)	-
Buzz & Good Company	14,962	(14,962)	-
Brokerage	389,918	(389,918)	-
Care Co-Op	15,202	(13,316)	1,886
DBS checks	3,144	(3,144)	-
	<u>443,128</u>	<u>(441,242)</u>	<u>1,886</u>
TOTAL FUNDS	<u>2,380,202</u>	<u>(2,296,335)</u>	<u>83,867</u>

CHESHIRE CENTRE FOR INDEPENDENT LIVING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
Unrestricted Funds				
General fund	1,040,767	28,294	4,438	1,073,499
Restricted Funds				
Restricted Funds	4,438	-	(4,438)	-
TOTAL FUNDS	<u>1,045,205</u>	<u>28,294</u>	<u>-</u>	<u>1,073,499</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,732,319	(1,704,025)	28,294
Restricted funds			
Learning & Development	27,154	(27,154)	-
Buzz & Good Company	31,732	(31,732)	-
Brokerage	351,813	(351,813)	-
	<u>410,699</u>	<u>(410,699)</u>	<u>-</u>
TOTAL FUNDS	<u>2,143,018</u>	<u>(2,114,724)</u>	<u>28,294</u>

Designated fund - funds set aside for the cost of transferring the supported banking accounts.

Buzz & good company donations - restricted donations used for funding activities for children & young adults.

Brokerage Lancashire - Third party funds collected on behalf of the service provider which are passed on to its service provider after the deduction of the management fee.

Training - funding skills for care used to arrange training for PA's and carers.

Care co-op - this is a trail project funded by the big lottery of a new model for delivering care, those participating become stakeholders. Through the project care quality has increased & costs reduced.

14. CONTINGENT LIABILITIES

During the year a provision of £18,300 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 £140,692.

CHESHIRE CENTRE FOR INDEPENDENT LIVING
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018

15. RELATED PARTY DISCLOSURES

Healthwatch Cheshire CIC is related by virtue of Lynne Turnbull, the CEO & company secretary of CCIL being a director of Healthwatch Cheshire CIC.

During the year CCIL charged Healthwatch Cheshire CIC Rent of £15,366, Consultancy charges of £375 and sundry expenses of £246.

At 31 March 2018 the amount due from Healthwatch Cheshire CIC was £106 (2017: nil).

16. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.