



Supporting the health, wellbeing and independence of people of all ages in West Sussex

REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of ICIS : Information for Life

I report on the financial statements of the company for the year ended 31 March 2009, which are set out on pages 15 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act, as amended; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 221 of the Companies Act 1985; and
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 226A of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

P J W Hussey FCA
Spofforths LLP
Chartered Accountants
A2 Yeoman Gate
Yeoman Way
Worthing
West Sussex
BN13 3QZ

Date:

ICIS: information for life
Registered Charity No: 1095945
Registered Company Limited by Guarantee No: 4603381



Supporting the health, wellbeing and independence of people of all ages in West Sussex

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2009 (including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds 2009 £	Total Funds 2008 £
Incoming resources						
Incoming resources from generated funds						
Donations		147	-	-	147	64
Investment income	2	5,655	-	-	5,655	4,936
Capacity Builders grant		-	30,000	-	30,000	-
Incoming resources from charitable activities	3	231,872	-	-	231,872	197,284
Other incoming resources						
Training grant		575	-	-	575	750
Other income		199	-	-	199	496
Premises hire fees		28	-	-	28	-
Total incoming resources		<u>238,476</u>	<u>30,000</u>	<u>-</u>	<u>268,476</u>	<u>203,530</u>
Resources expended						
Charitable activities	4	202,477	30,000	-	232,477	190,265
Governance costs	5	3,952	-	-	3,952	2,951
Total resources expended		<u>206,429</u>	<u>30,000</u>	<u>-</u>	<u>236,429</u>	<u>193,216</u>
Net movement in funds						
		<u>32,047</u>	<u>-</u>	<u>-</u>	<u>32,047</u>	<u>10,314</u>
Total funds brought forward						
		<u>72,150</u>	<u>-</u>	<u>200,000</u>	<u>272,150</u>	<u>261,836</u>
Total funds carried forward						
		<u>104,197</u>	<u>-</u>	<u>200,000</u>	<u>304,197</u>	<u>272,150</u>



Supporting the health, wellbeing and independence of people of all ages in West Sussex

BALANCE SHEET AS AT 31 MARCH 2009

	Note	£	2009 £	£	2008 £
Fixed assets					
Tangible assets	9		200,000		200,000
Current assets					
Debtors	10	3,701		1,452	
Cash at bank and in hand	11	<u>107,271</u>		<u>87,844</u>	
		110,972		89,296	
Creditors: amounts falling due within one year	12	<u>6,775</u>		<u>17,146</u>	
Net current assets			104,197		72,150
Net assets			<u>304,197</u>		<u>272,150</u>
Represented by:	14				
Unrestricted funds: General fund			94,197		62,150
Designated funds:					
Building repairs and renewals			-		5,000
IT development			10,000		5,000
Endowment Fund: Land and building			200,000		200,000
			<u>304,197</u>		<u>272,150</u>

The directors are of the opinion that the company is entitled to exemption from audit conferred by Subsection 1 of Section 249A of the Companies Act 1985 for the year ended 31 March 2009.

The directors confirm that no member or members have requested an audit pursuant to Subsection 2 of Section 249B of the Companies Act 1985.

The directors confirm that they are responsible for ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and for preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

The financial statements were approved by the board and authorised for issue on
the board by

and signed on behalf of

David Crowther
Chairman

Harry Bates
Vice chairman



Supporting the health, wellbeing and independence of people of all ages in West Sussex

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and the Companies Act 1985. The Annual Report and financial statements are prepared in accordance with the 2005 Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2005).

Company status

The charity is a company limited by guarantee. 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.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for a particular purpose.

Incoming resources

Income represents monies receivable from contracts, donations and interest receivable during the year. All income is stated net of VAT where applicable. Where incoming resources are received in advance of the services being provided, these incoming resources are deferred and included in creditors.

Resources expended

Expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the financial statements. Where expenditure is incurred and relates to more than one cost category it is apportioned in a way most appropriate to the purpose for which the expenditure was incurred.

Governance costs are those expended on the governance of the charity rather than those associated with the general running or fundraising activities.

Tangible fixed assets and depreciation

Building:

The building occupied by the charity was transferred as a gift from the Queen Elizabeth Foundation in 2003. It is included in the financial statements at a professional open market valuation as at the date of the transfer, deemed as cost to the charity, and treated as an endowment fund. No depreciation is charged against the building, as the trustees consider that the estimated residual value of the building is not less than the carrying amount. Subsequent improvement expenditure in excess of £3,000 is capitalised.

Other fixed assets:

Fixed assets purchased in excess of £3,000 are capitalised and depreciated over up to 4 years.
All other fixtures, fittings and equipment are written off in the year of purchase.

Pension costs

The pension costs are included in expenditure and represent the amount of the contributions payable to the stakeholder scheme in respect of the accounting period. The amount payable represents a fixed percentage of employees' salaries.

Operating lease commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.



Supporting the health, wellbeing and independence of people of all ages in West Sussex

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

2 Investment income	Unrestricted Funds	
	2009	2008
	£	£
Caf Bank cheque account	3	-
Caf Gold account	5,630	4,936
COIF deposit fund	22	-
	<u>5,655</u>	<u>4,936</u>

3 Incoming resources from charitable activities	Unrestricted Funds	
	2009	2008
	£	£
WSSC - service level agreement	151,992	149,042
WS Primary care trusts	20,296	19,918
WSSC - IT support	5,228	5,094
WSSC - Carers alert card	2,458	2,410
WSSC - Carers online	8,072	7,924
WSSC - Chichester admission avoidance	66	-
WSSC - Emergency respite scheme	2,299	-
WSSC POPPS project	25,726	-
Skills for Care project	1,093	-
Sports project	-	691
WS Carers network	-	1,066
WSSC Family and schools project	2,693	2,640
Wellspring	-	348
WSCVYS	582	256
Just Ask Us	-	410
Social Enterprise Bulletin	1,337	1,243
Network60	88	-
Action in rural Sussex	-	243
ICISdirect	1,433	1,085
ICISdirect - customised	3,330	-
Mid Sussex DC	384	766
WSAD - employment directory	499	1,494
WSAD - disability equals	230	320
WS - social enterprise	3,333	667
WSAD - outreach services	733	1,667
	<u>231,872</u>	<u>197,284</u>



Supporting the health, wellbeing and independence of people of all ages in West Sussex

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

4 Charitable activities	Unrestricted Funds	
	2009	2008
	£	£
Staff costs	141,189	139,944
Travel expenses	962	1,144
Light, heat and water	2,836	2,720
Repairs and renewals	5,493	2,316
Computer software/maintenance	3,535	2,054
IT development	2,970	7,600
Computer hardware	2,544	2,109
Office equipment	640	563
Repairs - office equipment	351	49
Printing, postage and stationery	9,834	8,207
Telephone	6,109	5,245
Waste disposal	47	48
Membership	454	247
Subscriptions and publications	1,085	1,332
Training	1,610	3,156
Advertising and PR	4,041	4,921
Staff welfare	574	628
Recruitment and HR	691	1,092
Cleaning, maintenance and security	3,515	3,992
Insurance	1,647	2,222
Reporting accountants' fees - consultancy and advice	-	530
Independent examiner's fees - consultancy and advice	645	-
Bank charges	146	146
Project expense	11,559	-
	<u>202,477</u>	<u>190,265</u>
	Restricted Funds	
	2009	2008
	£	£
Repairs and renewals	<u>30,000</u>	<u>-</u>
	Unrestricted Funds	
	2009	2008
	£	£
Staff costs	1,802	600
Trustees' expenses	287	495
Trustee strategy meetings	38	3
Consultancy and advice	-	128
Reporting accountants' fees - accountants' report	-	675
- accountancy	-	1,050
Independent examiner's fees - independent examiner's report	725	-
- accountancy	1,100	-
	<u>3,952</u>	<u>2,951</u>



**Supporting the health, wellbeing and independence
of people of all ages in West Sussex**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

6 Staff costs	2009	2008
	£	£
Wages and salaries	129,612	126,041
Social security	9,833	9,266
Pension costs	2,268	3,477
Death in service	<u>1,278</u>	<u>1,760</u>
	<u><u>142,991</u></u>	<u><u>140,544</u></u>

The average number of full time equivalent employees for the year was 7 (2008: 7)

	2009	2008
Charitable activities	<u><u>7</u></u>	<u><u>7</u></u>

No employees were paid emoluments in excess of £60,000 during the year.

7 Trustees' remuneration and expenses

No remuneration directly or indirectly out of funds of the charity was paid or payable for the year to any trustee or to any persons known to be connected to them. Travel and subsistence expenses for 3 trustees totalling £287 (2008: £495 for 5 trustees) have been incurred during the year.

8 Indemnity insurance

The company maintains an indemnity insurance policy costing £472 per annum, approximately £200 of which relates to trustee indemnity cover.

9 Tangible fixed assets

	Freehold property £
Cost	
At beginning of year	<u>200,000</u>
At end of year	<u><u>200,000</u></u>
Depreciation	
At beginning and end of year	<u><u>-</u></u>
Net Book Value	
At 31 March 2009	<u><u>200,000</u></u>
At 31 March 2008	<u><u>200,000</u></u>

In the opinion of the trustees, the freehold building has a market value in excess of the deemed cost at which it is included in the financial statements.



Supporting the health, wellbeing and independence of people of all ages in West Sussex

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

10 Debtors	2009	2008
	£	£
Trade debtors	2,719	535
Prepayments	425	917
VAT	557	-
	<u>3,701</u>	<u>1,452</u>

11 Cash at bank and in hand	2009	2008
	£	£
Current account	587	457
Deposit account - CAF	86,562	87,287
COIF deposit fund	20,022	-
Petty cash	100	100
	<u>107,271</u>	<u>87,844</u>

12 Creditors: amounts falling due within one year	2009	2008
	£	£
Accruals	3,352	5,484
Scottish Equitable - pension	-	500
VAT	-	5,781
Deferred income	3,423	5,381
	<u>6,775</u>	<u>17,146</u>

13 Other financial commitments	2009	2008
	£	£
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire: within two to five years	<u>1,424</u>	<u>-</u>

At 31 March 2009 the trustees had authorised additional expenditure in respect of the refurbishment of the charity's freehold property of up to £15,000. Actual refurbishment expenditure since the balance sheet date has been approximately £10,000.



Supporting the health, wellbeing and independence of people of all ages in West Sussex

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

14 Statement of funds

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
Unrestricted Funds					
General fund	62,150	230,404	(196,231)	(2,126)	94,197
Designated Funds					
Carers on line	-	8,072	(8,072)	-	-
Building repairs and renewals	5,000	-	-	(5,000)	-
IT development	5,000	-	(2,126)	7,126	10,000
Total Unrestricted Funds	<u>72,150</u>	<u>238,476</u>	<u>(206,429)</u>	<u>-</u>	<u>104,197</u>
Restricted Funds					
Capacity Builders grant	-	30,000	(30,000)	-	-
Total Restricted Funds	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>
Endowment Fund	200,000	-	-	-	200,000
Total Funds	<u>272,150</u>	<u>268,476</u>	<u>(236,429)</u>	<u>-</u>	<u>304,197</u>

The General Fund represents the free funds of the charity in line with its charitable objects, which are not designated for particular expenditure.

The Carers on Line Fund is money specifically spent on the project, which is then reimbursed by the County Council.

The Building Repairs and Renewals and IT Development designated funds were set up by the trustees in anticipation of expected future expenditure on these activities.

The Endowment Fund is a capital fund for the building, which was transferred from the Queen Elizabeth Foundation as a gift in April 2003, but was originally purchased by the County Council for the provision of the information service now provided by ICIS.

A grant was received from Capacity Builders for alterations to the charity's freehold property to maximise office space. This grant was fully utilised during the year.

15 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted Funds			
General Fund	-	94,197	94,197
IT development	-	10,000	10,000
Endowment Fund	<u>200,000</u>	<u>-</u>	<u>200,000</u>
	<u>200,000</u>	<u>104,197</u>	<u>304,197</u>

ICIS: information for life

Registered Charity No: 1095945

Registered Company Limited by Guarantee No: 4603381