

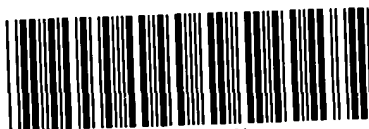
SUPPORT FOR ORDINARY LIVING

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED**

31 March 2019

**(A Company limited by Guarantee)
Company No. SC 183408
Charity No. SC 027852**

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SUPPORT FOR ORDINARY LIVING
Year ended 31 March 2019

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SUPPORT FOR ORDINARY LIVING

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REPORT OF THE TRUSTEES**Year ended 31 March 2019**

The Board of Trustees presents its report and audited financial statements for the year ended 31st March 2019. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2015).

Chair's report

Despite ongoing financial challenges and budget pressures, common to the whole social care sector, I can report that 2018/19 has seen a year of encouraging progress for both Support for Ordinary Living (SOL) and SOL Connect.

The Board and the Leadership Team owe so much to the dedication of our frontline staff, whose remarkable work continues to support people to live the life they want. Our staff will so often go the extra mile, and in recognition of their dedication, I think it is important to say at a time of financial constraints that the Board will do all it can to ensure SOL continues to be a Scottish Living Wage Employer.

Partnerships are critical for our success and as we expand across the Central Belt and beyond, it is the positive relationships which we have with Social Work, Health and Social Care and our third sector colleagues that we continue to nurture. SOL continues to focus on delivering high quality care and some of the results are proving positive over the last years, including our role in the Connecting Neighbourhoods models being developed in Glasgow HSCP.

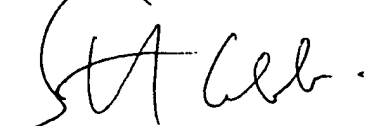
SOL Connect remains a critical part of 'what we do' and provides dedicated support through a technology enabled care link and responder service to many SOL customers. Increasingly, the value of the service is now recognised within the social care sector, as a result of which SOL Connect has expanded its contracts and services with a range of providers, including local authorities. Our challenge for SOL Connect is to grow the service sustainably so that the service can prosper to meet the potential of a growing and diverse customer base.

The Care Inspectorate Inspection 2019 gave SOL credit for continuing to deliver consistently high quality services, with our score levels of five ('very good') for Quality of Care and Support and Quality of Staffing. I am so proud of these results, which truly reflect the great work being undertaken by everyone in the organisation year on year.

Finally, my thanks to all at SOL for their support to myself and fellow Board members. The Board has worked closely with Donna, the Leadership team and staff teams on important projects with plenty of progress made.

I am confident our focus on our strategic priorities and our governance responsibilities will continue in the year ahead.

To find out more about us, visit our website at www.forliving.org.



Stewart Gibb
Chair

SUPPORT FOR ORDINARY LIVING**2****REPORT OF THE TRUSTEES****For the Year ended 31 March 2019 (continued)****Reference and Administration Information**

Charity Name:	Support for Ordinary Living
Charity registration number:	SC 027852
Company registration number:	SC 183408
Registered Office :	96 Kirk Road Wishaw ML2 7BL
Operational Address :	96 Kirk Road Wishaw ML2 7BL
Country of incorporation and registration :	Scotland

Trustees

The Trustees of Support for Ordinary Living during the year and since the year end were:

Stewart Gibb	Chair of Board
Marlyn Blair	Resigned 24 September 2018
Ann Bowman	
Joyce Findlay	Resigned 24 September 2018
Laraine Shields	
Marian DiNardo	
Philip Gorrell	
Ernest Turner	
John White	Appointed 22 July 2019; Resigned 10 Oct 2019
Suzanne Abatte	Appointed 22 July 2019
Patrick Murphy	Appointed 22 July 2019
Linda Mitchell	Appointed 22 July 2019

Key Management Personnel

Day to day management of Support for Ordinary Living is delegated by Trustees to the following who served during the year:

Donna Thompson	Director
Ashleigh Barbour-Niven	Head of Practice and Operations
Bernard Ruddy	Head of Business Support

Company Secretary

Bernard Ruddy

Auditor

BDO LLP,
Citypoint,
65 Haymarket Terrace,
Edinburgh, EH12 5HD

Bankers

Co-operative Bank plc,
PO Box 101,
1 Balloon Street,
Manchester, M60 4EP

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REPORT OF THE TRUSTEES**For the Year ended 31 March 2019 (*continued*)****Structure, Governance and Management**

Support for Ordinary Living is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

Trustees

The trustees of the charitable company ("the charity") are its directors for the purposes of company law and throughout this report are collectively known as the trustees. The appointment, removal, power and duties of trustees are set out in the articles of association. Trustees are recruited from the following sources:

- Men and women whom the organisation works for;
- Relatives of men and women whom the organisation works for;
- People with professional knowledge and competence in areas related to the work of the organisation and/or the responsibilities carried out by Trustees;
- People who live in the localities served by the charity and have an interest in its work.

New trustees receive support and mentoring as required in the early stages of taking up the role as a member of the SOL Board of Trustees. A Director's Guide and accessible information are provided to ensure that new trustees are fully informed and up to date with the current work and governance issues of the Board.

Organisation

The SOL Board of Trustees is responsible for the governance of the organisation, including the setting of the organisation's strategic direction. The role of the Board of Trustees is to create the conditions that allow the Leadership Team and senior managers to manage the day-to-day work of SOL.

The strategic direction of SOL is maintained through the Leadership Team structure, which consists of the Director, the Head of Practice and Operations and the Head of Business Support. The latter two roles ensure strong focus on best practice in Self-Directed Support and business systems and processes respectively.

The structure of the Supported Living arm of the organisation has remained unchanged in this current year. This ensures that the Head of Practice and Operations has an experienced team of Practice Leaders, Co-Ordinators and Managers to deliver support to both the people we work for and their staff teams. Key areas include building and maintaining a person centred culture in SOL and a focus on staff deployment and rota management.

This structure is complimented and supported by the Business Support Team. Its role is to develop and deliver organisational processes and procedures that focus on empowerment and inclusion of the people we work for, thus ensuring optimum participation for each individual at all levels of the process.

SOL Connect continues to provide an alternative remote support option for people across Central Scotland. Demand for this service has continued to grow this year as people look for best value and support options that maximise empowerment and independence.

Related Parties

The Trustees of the charity receive no remuneration for fulfilling their role as trustees.

No expenses were reimbursed to the Trustees during the year.

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REPORT OF THE TRUSTEES**For the Year ended 31 March 2019 (continued)****Remuneration Policy for Senior Staff**

Details of the remuneration of key management personnel are disclosed in note 14 to the financial statements.

The pay of the senior staff is reviewed annually and increased normally in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in organisations of a similar size in the sector.

Risk Management

The trustees and management are responsible for the management of risks faced by SOL and have conducted a review of the major risks to which SOL is exposed and the systems established to mitigate those risks. We are satisfied that those systems are adequate to the level of risk.

The key risks identified by the organisation are as follows:

- Pressure on funding levels as a result of local authority spending cuts.
- The latest ruling around payment of the Scottish Living Wage for every hour of work taken on by our staff.
- Effect of a continuing low interest rate on bank deposits.
- Regulatory risks including G.D.P.R., the Care Inspectorate and Health and Safety.

We do recognise, however, that systems can only provide a reasonable but not absolute assurance that major risks are adequately managed and fire risk issues, health, and safety are subject, therefore, to a process of continual monitoring using our organisational risk register.

Employee involvement and employment of disabled persons

During the year, the Leadership Team has continued to engage with staff in a series of meetings about the challenges and realities facing the organisation. It is the intention to provide opportunities for regular dialogue with staff to seek their ideas and feedback via Staff Group Support sessions bi-annually. The staff council continues to assist the Leadership Team in this regard.

In recognition of the equal status of people with disabilities, SOL actively promotes and encourages the employment of people with disabilities who may apply for posts within the organisation and where a person with a disability can adequately meet the requirements of the job.

Where existing employees become disabled, it is the charity's policy, wherever practicable, to provide continuing employment under normal terms and conditions and to provide training and career development and promotion to disabled employees, wherever possible.

Objectives and Activities

The Company's principal objectives, as described in its Memorandum and Articles of Association, are "to promote the welfare of people in need of support to live at home, and in furtherance thereof, but not otherwise, to provide support, assistance and services for such people aimed at equality of treatment and opportunity with other people within the community including without prejudice to the foregoing generality by, assistance in planning, arranging and co-ordinating support and selecting and employing support staff; designing and providing support services including assistance with personal care, daily living and social activities; assisting in obtaining housing and related services, education, training and employment and specialised support such as counselling or appropriate health care".

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REPORT OF THE TRUSTEES**For the Year ended 31 March 2019 (continued)****Objectives and Activities (continued)**

SOL is operating as one of over thirty supported living providers in North Lanarkshire. We also work across South Lanarkshire, South Ayrshire and East Renfrewshire Councils to take forward their agenda of Personalisation, which seeks to shift the balance of power and control from organisations and professionals and build on the capacity of individuals to take greater control over their own lives and their individual budgets.

SOL is fully committed to the principles of Self-Directed Support and Personalisation, offering people just the right amount of support to live a life of their choosing that promotes their gifts and capacities in achieving their full life potential.

To ensure full choice and control for the people we work for, SOL continues to develop an Outcome Based Support Plan for each person we work for. This ensures that we capture important information about people and support them to achieve what is important for and to them, in achieving a good life. SOL Connect, SOL's technology enabled care service, continues to grow and to present the people we work for the opportunity to use their individual budget creatively by offering an alternative to paid support that promotes creativity, independence and best value at a level that suits every individual. SOL is a major employer across Lanarkshire, with a highly trained and well-motivated workforce that has built up considerable knowledge, experience and skills over many areas, as the organisation has grown. SOL has a reputation for retaining staff, many of whom have been on the journey with SOL since it was established in 1998. Our absence rate is testimony to this during 2018/19, running at around 4%, which is less than the norm for the sector.

Volunteers

The Directors of the Board give their time and expertise voluntarily. Their strategic Direction and Leadership is vital to the ongoing success, development and sustainability of the organisation.

Achievements and Performance

Significant activities have been undertaken within this year to contribute to the achievement of our objectives.

Having discussed the need to move office space over the last few years, the organisation finally relocated its North Lanarkshire base to Kirk Road in Wishaw in August 2018. This has afforded us a much-improved working base for our staff in terms of space and environment, and a more central location for the people we work for and visitors.

During a very busy year in 2018/2019, SOL continued to face a number of economic challenges, not least being the sustained and significant reduction in income from the local authority and the implementation of the Scottish Government's agenda to pay the Scottish Living Wage to social care staff for every hour worked.

SOL has continued to respond positively to this agenda by reviewing and making changes to the organisational structure and looking at creative ways of supporting people to achieve life outcomes and goals. By adopting this approach, we have continued to invest significant resources in redesigning the way we provide support to individuals both during the day and for those who require direct support through the night.

In line with the above, SOL Connect has continued to increase its presence across a number of local authority areas this year, developing innovative approaches to service delivery and supporting capacity building within HSCPs amongst families and providers and social staff in the use of Technology Enabled Care solutions.

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REPORT OF THE TRUSTEES

For the Year ended 31 March 2019 (*continued*)Achievements and Performance (continued)

In particular, SOL Connect was invited to do some consultancy around this work in Perth and Kinross and Glasgow City Council. The latter resulted in us tendering to be on the GHSCP Framework and ultimately ranked number one on the Technology Enabled Care framework. As part of this, we are now leading a citywide partnership called Connecting Neighbourhoods, bringing together providers within neighbourhoods and building their capacity to look at joined up and local solutions to local support issues.

We believe collaborative work cultivates innovation. We have used our membership of Altrum and CCPS to work alongside numerous organisations this year and in particular Connecting Neighbourhoods (cited above). We were successful in our application to the Collaboration Fund (Scottish Government and Inspiring Scotland) in connection with this and this has afforded us a national platform for the work we have been doing in this area.

We regard our staff as our biggest asset. The People Group, which is a sub-group of our Board Structure, continued to make significant progress on implementing the People Strategy for the organisation this year. Refocusing our resources and creating The People Team has ensured a firm focus on our most valuable resource, our staff. It acknowledges the critical role that a motivated, skilled and capable workforce plays in every aspect of the work we do, and lays out the key actions and activities that need to take place over the next year.

By concentrating on creating stable and consistent teams for the people we work for, recruitment, attendance and retention (98%) have greatly improved again in 2018/19. This was supported by the roll out of new rules around the payment offered to staff for their first three days of absence.

A significant amount of time has also been invested this year in re-modelling our Staff Induction. This was completed and launched at the end of the year and was commented by the Care Inspectorate as '... the best induction he had seen...'

The Quality Group also continued to drive the quality agenda by monitoring progress within our quality assurance framework, "How Good Is Our Third Sector Organisation" which is used currently within Scottish Education. It involves a self-assessment process to identify organisational strengths and areas for improvements across a number of domains, such as service delivery, using data to improve performance, governance etc.

During 2018/19, the organisation has continued to make progress and the main area of improvement has been the introduction of a KPI Framework used by each department. This has driven up our standards and focused attention on the key tasks required around the people we support, and staffing in particular.

The Care Inspectorate has recognised this standard again this year, when an unannounced visit awarded 5 (very good) for Care and Support and 5 (very good) for Quality of Staffing in August 2018; this has been maintained this year with the same scores being awarded in August 2019.

In this year, we are also very proud to announce that one of our support staff Tommy Murphy, won the SSSA Award for the category of *the Untold Story* in which he was recognised for his commitment and dedication in supporting a gentlemen to achieve amazing things in his life.

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REPORT OF THE TRUSTEES**For the Year ended 31 March 2019 (continued)****Achievements and Performance (continued)**

The Trustees and the Leadership Team held a Strategic review session identifying opportunities and threats that may impact on the organisation and looking at how we might grow from the opportunities. Having carried out a skills analysis exercise for our Board of trustees this year, we have successfully recruited four new Board members in the year 2019/20.

SOL has continued to facilitate a number of Staff Group Support and Review events within the organisation, providing an opportunity to involve the workforce in the strategic direction of SOL, including an evaluation this year of how the organisation is performing across a number of key areas.

We have continued to foster the development of the Staff Council this year, recruiting some new members from among our frontline staff. A key piece of work for the Staff Council this year was their engagement and guidance on the implementing the new rules around organisational sick pay.

Two of the senior Management Team have started to take forward their SVQ 4 in Health and Social Care. Twelve managers also achieved a PDA in Supervision in Care.

Reserves Policy

It is the policy of the organisation to maintain unrestricted funds, which have arisen from past operating results, at a level which amounts to approximately three months' operating costs (£1.50m). This would allow sufficient funds to enable the on-going work of the organisation to be maintained for the interim period.

The trustees acknowledge that the current free reserves at 31st March 2019 of £581,155 were less than this level, and are continuing to follow through on various initiatives to redress this, including ensuring that each service we provide is appropriately funded by the various local authorities.

The investment which the organisation has made in SOL Connect has continued during 2018/19. There continues to be significant interest in the support it can deliver using technology, and the trustees are confident that this will translate into increased revenues during 2019/20.

The trustees and the leadership team have also committed to seeking other sources of income, including grant funding and developing training programmes for other organisations. The trustees intend that the initiatives detailed above will enable the organisation's reserves to return to its desired level within three years.

Financial Review

The gross income for the year was £5,983,679 with expenditure of £6,002,024 resulting in a deficit of £18,345. This is dealt with as shown in the statement of financial activities.

The level of free reserves at 31st March 2019 was £581,155 and this represents approximately five weeks running costs.

Supported Living revenues have risen during the year by £77,421 reflecting our commitment to providing good quality and value for money support. The contribution by SOL Connect has continued during the year and this trend has continued into 2019/20.

The principal funding sources utilised by Support for Ordinary Living are those provided by North Lanarkshire Council for the care and support for men and women with learning disabilities. Similar funding from South Lanarkshire, South Ayrshire and East Renfrewshire is accessed to a significantly lesser extent.

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REPORT OF THE TRUSTEES

For the Year ended 31 March 2019 (*continued*)Plans for Future Periods

The key aims and objectives of the Charity, as laid out in the three year Strategic Plan, are:

- To remain customer focused and customer driven.
- To assist people we work for to achieve the best quality of life and to ensure that their outcomes are met within their individual budget allocation.
- To continue to move towards self-directed teams with decision making closer to the customer.
- To continue to expand, develop and market SOL Connect to internal and external customers.
- To make our costs more accessible and transparent for existing and new customers.
- To increase efficiency through introducing new systems and processes.
- To continue to expand SOL's business model across other local authority areas.
- To continue to invest in learning and development internally to ensure all key staff complete their registration with the SSSC.
- To maintain constructive dialogue with commissioning bodies to ensure contractual changes are dealt with constructively.
- To maintain and improve the quality of everything we do through the Implementation of the Quality Assurance Framework.
- To implement the People Strategy.
- To consolidate the work of our Risk Management Group.

Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law and charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law and charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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REPORT OF THE TRUSTEES

For the Year ended 31 March 2019 (*continued*)Statement as to Disclosure of Information to Auditor

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditor is unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

AUDITOR

A resolution for the reappointment of BDO LLP will be proposed at the forthcoming annual general meeting.

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

By order of the Trustees



Stewart Gibb
Chairman
18th November 2019

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SUPPORT FOR ORDINARY LIVING**Opinion**

We have audited the financial statements of Support for Ordinary Living ("the Charitable Company") for the year ended 31 March 2019 which comprise the statement of financial activities (incorporating the income and expenditure account), the balance sheet, the statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2019 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended in 2010.

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 Auditor's 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 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 related 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 other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The other information comprises the Report of the Trustees. The Trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SUPPORT FOR ORDINARY LIVING (continued)

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions 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 Trustees' Report, which includes the Directors' Report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report, which are included in the Trustees' Report, 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 misstatement in the report of the Trustees..

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- proper and 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 Directors' 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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 determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SUPPORT FOR ORDINARY LIVING (continued)

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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

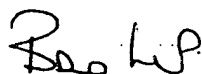
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 at the Financial Reporting Council's ("FRC's") website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees those matters we are required to state to them in an auditor's 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Gill (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor

Edinburgh

18 November 2019

BDO LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the Year ended 31 March 2019

<u>SOFA</u>		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	Funds	Funds	Funds	Funds	Funds	Funds
		2019	2019	2019	2018	2018	2018
		£	£	£	£	£	£
Income from :							
Charitable activities	3	5,892,397	4,500	5,896,897	5,704,977	(13,772)	5,691,205
Donations & legacies		86,782	-	86,782	-	-	-
Total Income		5,979,179	4,500	5,983,679	5,704,977	(13,772)	5,691,205
Expenditure on :							
Charitable activities	4	5,997,524	4,500	6,002,024	5,633,774	-	5,633,774
Total Expenditure		5,997,524	4,500	6,002,024	5,633,774	-	5,633,774
Net (expenditure)/income and net movement in funds for the year	7	(18,345)	-	(18,345)	71,203	(13,772)	57,431
Transfers between funds	12				13,079	(13,079)	-
Net (expenditure)/income after transfers		(18,345)	-	(18,345)	84,282	(26,851)	57,431
Reconciliation of funds							
Total funds brought forward		621,384	9,628	631,012	537,102	36,479	573,581
Total funds carried forward	12	603,039	9,628	612,667	621,384	9,628	631,012

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the current and prior year.

The notes on pages 16 to 24 form part of these financial statements.

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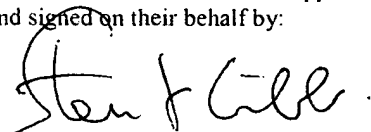
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BALANCE SHEET
As at 31 March 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible assets	8	<u>21,884</u>	<u>27,183</u>
CURRENT ASSETS			
Stock	9	22,699	27,109
Debtors	10	821,052	774,496
Bank and cash		<u>211,258</u>	<u>294,795</u>
		<u>1,055,009</u>	<u>1,096,400</u>
LIABILITIES			
Creditors falling due within one year	11	<u>(464,226)</u>	<u>(492,571)</u>
NET CURRENT ASSETS		<u>590,783</u>	<u>603,829</u>
TOTAL NET ASSETS		<u>612,667</u>	<u>631,012</u>
FUNDS			
	12		
General Fund		603,039	621,384
Restricted Fund		<u>9,628</u>	<u>9,628</u>
TOTAL CHARITY FUNDS		<u>612,667</u>	<u>631,012</u>

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the trustees on 18th November 2019 and signed on their behalf by:



Stewart Gibb

Chairman

The notes on pages 16 to 24 form part of these financial statements.

SUPPORT FOR ORDINARY LIVING

15

STATEMENT OF CASH FLOWS

For year ending 31 March 2019

Cash flows from operating activities :		
<i>Net cash (used in) operating activities (note a)</i>	<u>(74,758)</u>	<u>222,913</u>
Cash flows from investing activities :		
Purchase of property, plant and equipment	(8,779)	(20,781)
<i>Net cash (used in) investing activities</i>	<u>(8,779)</u>	<u>(20,781)</u>
Change in cash and cash equivalents in the period	<u>(83,537)</u>	<u>202,132</u>
Cash and cash equivalents brought forward	294,795	92,663
Cash and cash equivalents carried forward (note b)	<u>211,258</u>	<u>294,795</u>

	2019	2018
	£	£
<i>(a) Net (expenditure)/income for the reporting period</i>		
<i>(as per the statement of financial activities)</i>	(18,345)	57,431
Adjustments for :		
Depreciation charges	14,078	13,128
Decrease/(Increase) in stocks	4,410	(363)
(Increase)/Decrease in debtors	(46,556)	538,525
(Decrease)/Increase in creditors	(28,345)	(385,808)
<i>Net cash (used in) operating activities</i>	<u>(74,758)</u>	<u>222,913</u>

	2019	2018
	£	£
<i>(b) Analysis of cash and cash equivalents</i>		
Cash in hand	169,030	293,424
Notice Deposits (less than 3 months)	42,228	1,371
Total cash and cash equivalents	<u>211,258</u>	<u>294,795</u>

NOTES TO THE FINANCIAL STATEMENTS**For the Year ended 31 March 2019****1 STATUS OF THE CHARITY**

Support for Ordinary Living is a private company limited by guarantee, incorporated in Scotland, UK and registered under company number SC183408. It is recognised as a charity for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC027852. The nature of its principal activities are set out on pages 4 and 5 of the Report of the Trustees. Details of the registered office are shown on page 2 of the Report of the Trustees.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2015) applicable to charities preparing their accounts in accordance with Section 1 of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Charities and Trustee Investment Scotland Act 2005 and associated regulations, and the Companies Act 2006.

Support for Ordinary Living meets the definition of a public benefit entity under FRS 102.

The functional currency of the financial statements is Great British Pounds. A level of rounding to the nearest Great British Pound has been applied in the preparation of these financial statements.

Going Concern

The financial statements have been prepared on a going concern basis.

In considering the appropriateness of the going concern assumption, the trustees have taken into consideration the charity's cash flow forecasts and the charity's present level of funding. As such, the trustees are therefore confident that they have sufficient working capital and consider that adequate longer term funding will remain in place and consequently the charity will continue as a going concern. No adjustments have been made to the carrying value of both assets and liabilities, that might be required should the going concern basis be inappropriate.

Income*Charitable activities*

Income from the provision of supported living services for individuals with learning difficulties is included in income in the period in which the support is provided.

Donations and grants

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)**2 ACCOUNTING POLICIES (continued)****Income (continued)***Donations and grants (continued)*

- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs consist of audit fees, legal and other professional fees and are recognised on an accruals basis.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the income and expenditure account and statement of financial activities.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pensions

The charity operates two defined contribution pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the schemes.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)**2 ACCOUNTING POLICIES (continued)****Tangible fixed assets and depreciation**

All fixed assets are recorded at cost less depreciation. Fixed assets below £200 are not capitalised. Depreciation is provided to write off cost or valuation, less estimated residual values, of all tangible assets evenly over their expected useful lives.

Furniture and equipment 33% straight line

Grant Income

Grants, including grants for the purchase and improvement of fixed assets, are recognised in full in the year in which they are received. Where grants are received specifically to provide for a fixed asset, the income is recognised in the SOFA in the year of receipt and an amount equal to the grant is transferred to funds, which is then reduced over the useful economic life in line with the depreciation charged.

Grants of a revenue nature are credited to income in the period to which they relate, with advance receipts being treated as deferred income and carried forward in the balance sheet.

Government grants are credited to income when the grant proceeds are received, provided that the terms of the grant do not impose future performance-related conditions.

Government grants that are received before the revenue recognition criteria are met are recognised as deferred income.

Fund accounting

Funds held by the charity are either:

- *Unrestricted general funds* – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Restricted funds* – these are funds that 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 note 12 to the financial statements.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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.

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)2 ACCOUNTING POLICIES (*continued*)**Judgements in applying accounting policies and key sources of estimation uncertainty**

In preparing the financial statements, the trustees have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Determine whether there are indicators of impairment of the charity's tangible and intangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.
- Determine whether any bad debt provision is required via review of trade debtors, with debts provided for on a specific basis.

3 INCOME

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Activities income – direct income	5,554,324	-	5,554,324
Other income	338,073	-	338,073
Other funding	-	4,500	4,500
Total from charitable activities	5,892,397	4,500	5,896,897
Donations & legacies	86,782	-	86,782
	5,979,179	4,500	5,983,679

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Activities income – direct income	5,476,903	-	5,476,903
Other income	228,074	-	228,074
Other funding	-	(13,772)	(13,772)
	5,704,977	(13,772)	5,691,205

Income arises solely from within the United Kingdom.

The £ 13,772 noted above in 2018 represents a grant from the Scottish Government that was repaid during the current year.

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)

4 CHARITABLE ACTIVITIES EXPENDITURE

	Direct Support 2019 £	Other Projects 2019 £	Total Funds 2019 £	Total Funds 2018 £
Client service costs	4,878,140	-	4,878,140	4,660,833
Support costs	673,772	-	673,772	556,336
Property costs	141,552	-	141,552	134,113
Office and sundry	304,060	4,500	308,560	282,492
	<u>5,997,524</u>	<u>4,500</u>	<u>6,002,024</u>	<u>5,633,774</u>

Support costs include salaries of office based staff of £647,275 (2018 - £544,091) and are not allocated to other projects. They also include governance costs of £26,498 (2018- £12,245) that are not in relation to a specific project.

5 STAFF COSTS

The total emoluments paid to employees during the year were as follows:

	2019 £	2018 £
Wages and salaries	4,905,010	4,685,561
Social security costs	413,335	379,944
Pension contributions	<u>71,349</u>	<u>36,818</u>
	<u>5,389,694</u>	<u>5,102,323</u>

No employee's emoluments (including taxable benefits in kind but not employer pension contributions) exceeded £60,000 (2018 - £ NIL).

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

	2019 No.	2018 No.
Line managers and support staff	227	229
Other	<u>26</u>	<u>26</u>
	<u>253</u>	<u>255</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)**6 TRUSTEES' REMUNERATION**

The trustees received no remuneration from the charity, in their capacity as trustees, in both this year and the prior year. No expenses were reimbursed to trustees in either year.

7 NET INCOME/(EXPENDITURE)

This is arrived at after charging:

	2019 £	2018 £
Depreciation of tangible assets	14,078	13,128
Audit fees	9,540	8,100
Stock recognised as an expense	22,787	26,238
Operating lease rentals	<u>58,677</u>	<u>50,338</u>

8 TANGIBLE FIXED ASSETS

	Furniture & equipment £
Cost:	
At 1 April 2018	147,258
Additions	<u>8,779</u>
At 31 March 2019	<u>156,037</u>
Depreciation:	
At 1 April 2018	120,075
Charge for year	<u>14,078</u>
At 31 March 2019	<u>134,153</u>
Net book value:	
At 31 March 2019	<u>21,884</u>
At 31 March 2018	<u>27,183</u>

9 STOCK

	2019 £	2018 £
Goods for resale	<u>22,699</u>	<u>27,109</u>

£ 22,787 (2018 - £ 26,238) of stock was recognised as an expense in the year.

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)

10 DEBTORS

	2019	2018
	£	£
Trade debtors	578,129	664,645
Sundry debtors and accrued income	203,597	62,943
Prepayments	<u>39,326</u>	<u>46,908</u>
	<u>821,052</u>	<u>774,496</u>

11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	36,798	43,946
Accruals and deferred income	303,472	328,844
Social security and other taxes	97,517	87,914
Pension	6,786	5,806
Other creditors	<u>19,653</u>	<u>26,061</u>
	<u>464,226</u>	<u>492,571</u>

Deferred Income Movement

	2019	2018
	£	£
Balance brought forward at 1 April	88,260	321,620
Released in the year	(88,260)	(321,620)
Deferred in the year	<u>44,578</u>	<u>88,260</u>
Balance carried forward at 31 March	<u>44,578</u>	<u>88,260</u>

The deferred income balance is support income billed in advance.

12 FUNDS

	General Fund (Unrestricted)	Grant Funding (Restricted)	Total Funds	General Fund (Unrestricted)	Grant Funding (Restricted)	Total Funds
	2019	2019	2019	2018	2018	2018
	£	£	£	£	£	£
Balance at 1st April	621,384	9,628	631,012	537,102	36,479	573,581
Net (expenditure)/income	(18,345)	-	(18,345)	71,203	(13,772)	57,431
Transfers between funds	-	-	-	13,079	(13,079)	-
Balance at 31st March	<u>603,039</u>	<u>9,628</u>	<u>612,667</u>	<u>621,384</u>	<u>9,628</u>	<u>631,012</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (continued)

12 FUNDS (Continued)

	Balance as at 1st April 2018	Net income/ (expenditure)	Transfers between funds	Balance as at 31st March 2019
<u>Restricted Funds</u>	£	£	£	£
The Big Lottery	9,628	-	-	9,628
	<u>9,628</u>	<u>-</u>	<u>-</u>	<u>9,628</u>

The Big Lottery funding is for the development of employment opportunities and social connections for people with learning disabilities.

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	Total 2019 £	Fixed Assets £	Net Current Assets £	Total 2018 £
General Fund	21,884	581,155	603,039	27,183	594,201	621,384
Restricted Fund	-	9,628	9,628	-	9,628	9,628
	<u>21,884</u>	<u>590,783</u>	<u>612,667</u>	<u>27,183</u>	<u>603,829</u>	<u>631,012</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2019 (*continued*)**13 PENSIONS**

The charity operates two defined contribution pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds.

The pension charge represents contributions payable by the charity to the funds and amounted to £71,349 (2018 - £36,818) in the year. Contributions amounting to £6,786 (2018 - £5,806) were payable to the funds at the year end and are included in creditors.

14 RELATED PARTY TRANSACTIONS

During the year, services were provided by SOL to a family member of one of the Board of Trustees. All services provided were as part of an arm's length transaction.

Key management personnel include the director and two heads of departments, as noted on page 2, who together have responsibility for the day to day management of the charity. The total compensation paid during the year to key management personnel including employer's national insurance and pension contributions was £136,155 (2018 - £133,150).

15 OPERATING LEASE RENTALS

At 31 March 2019 the charity had total commitments under non-cancellable operating leases as follows:

Expiry date:	2019 £	2018 £
Less than one year	60,646	27,177
More than one year and less than five years	<u>282,822</u>	<u>19,468</u>
Total	<u>343,468</u>	<u>46,645</u>