

SUPPORT FOR ORDINARY LIVING

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

31 March 2021

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



SUPPORT FOR ORDINARY LIVING
Year ended 31 March 2021

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SUPPORT FOR ORDINARY LIVING**1****REPORT OF THE TRUSTEES****For the Year ended 31 March 2021**

The Board of Trustees presents its report and audited financial statements for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the Charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1st January 2019).

Chair's report

It is clear that the challenges faced by Support for Ordinary Living (SOL), and indeed all of the Social Care Sector during the financial year 2020/21, have been unprecedented and have tested the resilience of our organisation to the limit.

However I am delighted to report that despite these challenges SOL and SOL Connect, thanks to the commitment of all our staff, achieved another year of progress.

As noted above, the challenges over the past year have been unprecedented and have required all of our staff to develop and implement significant changes to their working practices which we have taken for granted for so long.

The Leadership team was required to implement a vast array of changes, almost on a daily basis, and has highlighted the ability and dedication of them and their immediate support staff.


Our front line staff showed an incredible level of dedication and commitment to both the organisation and the people we work for. If such qualities could be transferred, the whole of society would be in a far better place.

Whilst last year has again highlighted the importance of proper long term planning, it has also highlighted the quality and calibre of all our staff and the Board are extremely grateful and indeed fortunate to have such assets supporting the organisation.

The past year has resulted, understandably, in some of our more strategic plans being slightly postponed during the crisis. However I am delighted to say, that both from a financial and operational perspective, SOL is in an excellent position for the future and all of the members of the Board are looking forward to what will be an exciting period for SOL, our staff and most importantly, the people we work for.

So once again, I would, on behalf of all of the Board, wish to thank Donna, her team and all SOL staff for the dedication and professionalism they have displayed over the last year.

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



Patrick Murphy
Chair

SUPPORT FOR ORDINARY LIVING**2****REPORT OF THE TRUSTEES****For the Year ended 31 March 2021 (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:

Patrick Murphy	Chair of Board
Stewart Gibb	
Ann Bowman	
Laraine Shields	
Philip Gorrell	
Ernest Turner	
Suzanne Abbate	
Linda Mitchell	

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

Alexander Sloan,
Accountants and Business Advisers,
180 St. Vincent Street,
Glasgow, G2 5SG

Bankers

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

SUPPORT FOR ORDINARY LIVING**3****REPORT OF THE TRUSTEES****For the Year ended 31 March 2021 (*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.

Trustee Remuneration and Expenses

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 2021 (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 2021 (*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. This is evidenced in our rate of retention of staff of 96%.

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**Charitable activities**

The COVID 19 Pandemic emerged at the start of this financial year and, at the time of writing this report, the full business and financial impacts are still ongoing.

The pandemic has, and will continue to have an impact on all of us, with a particular focus on social care.

In the year 2020-2021, the charity continued to work in partnership with 5 local authorities. The majority of people we work for continue to live in North or South Lanarkshire or East Renfrewshire council areas.

During the year we worked together with 188 people to support them to achieve good lives of their choice.

COVID 19

The emergence of the COVID 19 pandemic focused our thoughts on how we could best meet the challenges it presented to us. Managing the unpredictable environment meant we had to re-purpose the roles within the organisation to ensure we focused on the priorities needed.

Our response to the unique challenges the last year posed has been based on the following principles:

- To keep the people we work for and our staff safe
- To support people to remain at home to reduce any additional pressure on the already stretched NHS Services
- To keep our staff and other relevant stakeholders regularly informed by providing information and support to protect their health, safety and well-being.
- To maintain awareness and to make good use of government financial support packages to ensure we could continue to provide responsive high quality support.

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REPORT OF THE TRUSTEES**For the Year ended 31 March 2021 (*continued*)****Achievements and Performance (*continued*)****COVID 19 (*continued*)**

- To accurately track and monitor resources to allow for responsive decision making in an ever changing operational environment.
- To ensure the ongoing sustainability of SOL

Our offices closed on 17th March 2020 with staff working from home successfully since then. Our Leadership team and senior managers met daily via video conferencing to manage this evolving situation.

We have welcomed the reassurances and continued payment from our HSCP partners where full delivery of service provision was not possible due to lockdowns and health and safety restrictions. We have introduced controls to monitor actual service delivery in comparison to expected contractual delivery.

The commitment and dedication of our staff right across the organisation has shone through and we are so grateful and proud of all their continued efforts in these unprecedented times.

With all the turbulence and unpredictability, we have focused on the issues we did have some control over. Achievement of our Strategic objectives was amended to reflect the challenges above.

Our continued effort to focus on ensuring the people we work for have the best possible life, was clearly reflected in our Care Inspectorate gradings in July 2020, when we were again awarded a grade of 5 (very good) for the Quality of Care and Support and a grade of 5 (very good) for Quality and Leadership and management.

A skilled and well supported workforce

We regard our staff as our biggest asset and have continued to invest in building their skills, confidence and competence. The challenges in doing this against the backdrop of government restrictions has meant that this has been done remotely during this period. Good communication with our teams remained a strong focus of our work to ensure that they were well supported and remained healthy and safe at all times. We also continued to focus on achieving the aims and objectives of our People Strategy this year, and many of the staff who work for us have affirmed our efforts in making SOL a good place to work and view us as a good employer.

We have continued to utilise the services of our employee counselling services this year and staff report that this has been a great support to them.

Collaboration

Collaboration and partnership working have been never been more important than in the last year. More than ever, we have used our membership of CCPS, Altrum and links with the SCLD, Care Inspectorate, SSSC, our HSCP partners and other providers, as vehicles to navigate our way through the vast plethora of legislation and guidance that has flooded the social care sector during this period. In particular this year, our work in The Connecting Neighbourhoods collaboration, in partnership with Fair Deal and GHSCP and a range of providers has gathered traction, not least as a valuable approach to reduce footfall in peoples' home and contribute towards containing the spread of the virus through this.

Awards

November 2020 also saw Craig Costello, one of the people we work for, win an award at the Scottish Commission for Learning Disabilities Awards. Craig's story, of how he has been able to turn his life around, saw him declared as the winner in 'The Living your Best Life' category. Well done Craig, we are all very proud of you and the accomplishments you have made over the years to reach this stage in your life.

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REPORT OF THE TRUSTEES**For the Year ended 31 March 2021 (*continued*)****Achievements and Performance (*continued*)****Strategic Plan**

SOL's Strategic Plan for the years 2020-23 had to be paused as the organisation was repurposed to respond to the COVID-19 pandemic. Achievements were made particularly in the areas of increasing our grant funding and progressing of information Management systems.

Quality

Our Believe and Achieve Group continued to step up and challenge the quality of the care and support that we offer, particularly when things were so turbulent during the pandemic over the last year. Made up from a group of the people we work for, the quality checkers used a series of surveys and focus groups across a range of stakeholders throughout the year to test the quality of how we provide support.

Big Lottery Community Fund

Like many citizens in our communities, the people we support experienced increased isolation and related loneliness as many of them saw their community activities were unable to take place due to the various government lockdowns. This became increasingly obvious as the pandemic progressed and we began to look at what we could do to help engage people remotely, building on the success of SOL Connect and how it has been able to support people to be independent but stay connected at the same time.

We successfully applied to the Big Lottery Community Fund for funds to set up UPTAE?, an opportunity for people we support to make friends by taking part in activities from their own home via a remote access facility. A varied and rich flexible timetable of activities is planned and we hope to be reporting great success from this next year.

Information Management Systems

In November 2020 we introduced Webroster to the organisation. It has given us an online workforce management and scheduling system which has increased our efficiency and effectiveness in the area of rota management. Support staff on the frontline have reported much easier access and better communication in working their contracted hours. This will be built on over the coming year.

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 (£1.70m). 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 2021 of £755,153 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 2020/21. 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 2021/22.

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.

SUPPORT FOR ORDINARY LIVING**8****REPORT OF THE TRUSTEES****For the Year ended 31 March 2021 (*continued*)****Financial Review**

The gross income for the year was £7,004,366 with expenditure of £6,868,584 resulting in a surplus of £135,782. This is shown in the statement of financial activities.

The level of free reserves at 31st March 2021 was £755,153 and this represents approximately six weeks running costs.

Income from activities has fallen during the year by £39,523 reflecting the challenges faced during a very unusual year. The contribution by SOL Connect has continued during the year and this trend has continued into 2021/22.

Support for Ordinary Living has made use of the HMRC Coronavirus Job Retention or Furlough Scheme funding, which has allowed us to retain staff and avoid making any social care staff redundant during 2020/2021. In addition we accessed specific funds made available to the care sector through the Social Care Support Fund to retain and relocate staff and to assist with PPE related costs.

We received a grant during the year from the Voluntary Sector Development Fund to assist with the development of staff skills to meet SVQ qualifications. Unfortunately, the onset of the Covid pandemic has delayed the start of this training and these funds are carried over to next year.

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.

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.

Covid 19

In their assessment of going concern, the trustees have considered the current and developing impact on the charity as a result of the COVID-19 virus, which has had some impact of the charity's operations.

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REPORT OF THE TRUSTEES

For the Year ended 31 March 2021 (*continued*)Covid 19 (continued)

Following the initial implementation of social distancing and hygiene etiquette measures, as well as making arrangements for our admin and management staff to work from home, the charity has continued successfully to support the people whom we care for.

Additional costs for PPE, IT and training have been met in order to make sure that the delivery of support has not been seriously disrupted.

Some social and community based support services had to be cancelled, or unable to run in their usual format, due to lockdown restrictions being in place. In response to this, the trustees have accessed the government's furlough staff support scheme, where required, and continue to seek additional funding opportunities to cover these costs and ensure long-term continuity of the charity.

The unfolding of the global pandemic and all the turbulence and unpredictability that comes with it means that it is important that we focus on issues that we can control.

Ensuring the health and safety and wellbeing of the people we support, our colleagues and the wider community is and will continue to be the focus of the organisation.

Predictions suggest that the virus will come in waves. Having survived the first impact, it is important that we learn and adapt our practice to be even better placed when the next surge happens. Our staff have shown remarkable resourcefulness and resilience and we will build on that to ensure that our structures and processes support them to do their best work even in the most challenging times. The focus will be on cultivating positive relationships and on doing that well.

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;
- observe the methods and principles of the Charities SORP;
- 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.

SUPPORT FOR ORDINARY LIVING**10****REPORT OF THE TRUSTEES****For the Year ended 31 March 2021 (*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

Alexander Sloan, Accountants and Business Advisers, were appointed as auditor to the Charity and a resolution proposing that they be re-appointed will be put to 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



Patrick Murphy

Chairman

15th November 2021

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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 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 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).

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 charity 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SUPPORT FOR ORDINARY LIVING (*continued*)**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our 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 included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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 Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SUPPORT FOR ORDINARY LIVING

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SUPPORT FOR ORDINARY LIVING (*continued*)**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 charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 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, 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.

Allison Devine

Allison Devine CA

(Senior Statutory Auditor)

for and on behalf of Alexander Sloan

19/11/2021

.....

Accountants and Business Advisers**Statutory Auditor**180 St Vincent Street
Glasgow
G2 5SG

SUPPORT FOR ORDINARY LIVING

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

For the Year ended 31 March 2021

<u>SOFA</u>	Note	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2021	2021	2021	2020	2020	2020
		£	£	£	£	£	£
Income from :							
Charitable activities	3	6,619,170	-	6,619,170	6,681,608	-	6,681,608
Government Furlough Scheme			175,340	175,340		-	-
Social Care Support Fund			204,456	204,456		-	-
Other Grant Funding			5,400	5,400		-	-
Total Income		6,619,170	385,196	7,004,366	6,681,608	-	6,681,608
Expenditure on :							
Charitable activities	4	6,483,388	385,196	6,868,584	6,648,400	-	6,648,400
Total Expenditure		6,483,388	385,196	6,868,584	6,648,400	-	6,648,400
Net income/(expenditure) and net movement in funds for the year	7	135,782	-	135,782	33,208	-	33,208
Reconciliation of funds							
Total funds brought forward		636,247	9,628	645,875	603,039	9,628	612,667
Total funds carried forward	12	772,029	9,628	781,657	636,247	9,628	645,875

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 statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 18 to 28 form part of these financial statements.

SUPPORT FOR ORDINARY LIVING

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BALANCE SHEET
As at 31 March 2021

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	8	<u>16,876</u>	<u>15,516</u>
CURRENT ASSETS			
Stock	9	29,152	42,044
Debtors	10	1,353,498	1,339,892
Bank and cash		<u>411,110</u>	<u>435,300</u>
		<u>1,793,760</u>	<u>1,817,236</u>
LIABILITIES			
Creditors falling due within one year	11	<u>(1,028,979)</u>	<u>(1,186,877)</u>
NET CURRENT ASSETS		<u>764,781</u>	<u>630,359</u>
TOTAL NET ASSETS		<u>781,657</u>	<u>645,875</u>
FUNDS	12		
Unrestricted General Fund		772,029	636,247
Restricted Funds		<u>9,628</u>	<u>9,628</u>
TOTAL CHARITY FUNDS		<u>781,657</u>	<u>645,875</u>

These financial statements 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 15th November 2021 and signed on their behalf by:



Patrick Murphy

Chairman

Company Registration No. SC183408

The notes on pages 18 to 28 form part of these financial statements.

SUPPORT FOR ORDINARY LIVING

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STATEMENT OF CASH FLOWS
For year ending 31 March 2021

	2021 £	2020 £
Cash flows from operating activities :		
<i>Net cash (used in) operating activities (note a)</i>	<u>(12,046)</u>	<u>231,927</u>
Cash flows from investing activities :		
Purchase of property, plant and equipment	(12,144)	(7,885)
<i>Net cash (used in) investing activities</i>	<u>(12,144)</u>	<u>(7,885)</u>
Change in cash and cash equivalents in the period	<u>(24,190)</u>	<u>224,042</u>
Cash and cash equivalents brought forward	435,300	211,258
Cash and cash equivalents carried forward (note b)	<u>411,110</u>	<u>435,300</u>
	2021 £	2020 £
<i>(a) Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	135,782	33,208
Adjustments for :		
Depreciation charges	10,784	14,253
(Increase)/Decrease in stocks	12,892	(19,345)
(Increase)/Decrease in debtors	(13,606)	(518,840)
Increase/(Decrease) in creditors	(157,898)	722,651
<i>Net cash (used in) operating activities</i>	<u>(12,046)</u>	<u>231,927</u>
	2021 £	2020 £
<i>(b) Analysis of cash and cash equivalents</i>		
Cash in hand	368,553	392,892
Notice Deposits (less than 3 months)	42,557	42,408
Total cash and cash equivalents	<u>411,110</u>	<u>435,300</u>

The notes on pages 18 to 28 form part of these financial statements.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021**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 in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act (2006) and "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)" (as amended for accounting periods commencing from 1 January 2019)

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

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

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 is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (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.

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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

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.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (*continued*)

2 ACCOUNTING POLICIES (*continued*)**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.

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.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (*continued*)**2 ACCOUNTING POLICIES (*continued*)****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 has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (continued)

2 ACCOUNTING POLICIES (continued)

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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.
- Accrued income – Income is accrued in line with the charity's accounting policy for the recognition of income, where income meeting the recognition criteria has not yet been received or invoiced for with that accounting period.
- Deferred income – Income is deferred in line with the charity's accounting policy for the recognition of income, where income has been received but services have not yet been delivered with that accounting period or where conditions attached to grants have not yet been met.

Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (continued)

2 ACCOUNTING POLICIES (continued)**Funds held as custodian trustee**

The charity acts as trustees in the context of administering bank funds on behalf of service users as required in order to assist them in managing their day to day lives. Such funds are held within the charity's bank account and are also recognised as a creditor on the charity's balance sheet.

3 INCOME

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Activities income – direct income	6,224,845	-	6,224,845
Other income generated from charitable activities	394,325	-	394,325
Government Furlough Scheme	-	175,340	175,340
Social Care Support Fund	-	204,456	204,456
Other funding	-	5,400	5,400
Total from charitable activities	6,619,170	385,196	7,004,366

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Activities income – direct income	6,264,368	-	6,264,368
Other income generated from charitable activities	417,240	-	417,240
Other funding	-	-	-
Total from charitable activities	6,681,608	-	6,681,608

Income arises solely from within the United Kingdom.

4 CHARITABLE ACTIVITIES EXPENDITURE

	Direct Support 2021 £	Total Funds 2021 £	Direct Support 2020 £	Total Funds 2020 £
Client service costs	5,726,148	5,726,148	5,510,792	5,510,792
Support costs	690,164	690,164	674,014	674,014
Property costs	123,884	123,884	133,955	133,955
Office and sundry	328,388	328,388	329,639	329,639
	6,868,584	6,868,584	6,648,400	6,648,400

In the 2021 year, £ 6,483,338 was classified as general fund expenditure (2020: £6,648,400) and £385,196 was classified as restricted funds expenditure (2020: £nil).

SUPPORT FOR ORDINARY LIVING**24****NOTES TO THE FINANCIAL STATEMENTS****For the Year ended 31 March 2021 (continued)****4 CHARITABLE ACTIVITIES EXPENDITURE (continued)**

Support costs include salaries of office based staff of £676,059 (2020 - £657,958) and are not allocated to other projects. They also include governance costs of £14,105 (2020- £16,056) that are not in relation to a specific project.

5 STAFF COSTS

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

	2021 £	2020 £
Wages and salaries	5,716,674	5,463,965
Social security costs	476,549	450,723
Pension contributions	<u>118,541</u>	<u>111,860</u>
	<u>6,311,764</u>	<u>6,026,548</u>

No employee's emoluments (including taxable benefits in kind but not employer pension contributions) exceeded £60,000 (2020 - £ NIL). Details of the remuneration paid to Key Management Personnel is outlined in note 14.

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

	2021 No.	2020 No.
Line managers and support staff	245	247
Other	<u>25</u>	<u>27</u>
	<u>270</u>	<u>274</u>

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:

	2021 £	2020 £
Depreciation of tangible assets	10,784	14,253
Audit fees	5,831	9,250
Stock recognised as an expense	15,640	23,087
Operating lease rentals	<u>73,510</u>	<u>73,510</u>

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (*continued*)

8 TANGIBLE FIXED ASSETS

	Furniture & equipment £
Cost:	
At 1 April 2020	163,922
Additions	<u>12,144</u>
At 31 March 2021	<u>176,066</u>
Depreciation:	
At 1 April 2020	148,406
Charge for year	<u>10,784</u>
At 31 March 2021	<u>159,190</u>
Net book value:	
At 31 March 2021	<u>16,876</u>
At 31 March 2020	<u>15,516</u>

9 STOCK

	2021 £	2020 £
Goods for resale	<u>29,152</u>	<u>42,044</u>

£ 15,640 (2020 - £ 23,087) of stock was recognised as an expense in the year.

10 DEBTORS

	2021 £	2020 £
Trade debtors	851,421	1,205,006
Sundry debtors and accrued income	478,521	105,239
Prepayments	<u>23,556</u>	<u>29,647</u>
	<u>1,353,498</u>	<u>1,339,892</u>

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2021 (*continued*)

11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	15,051	26,416
Accruals and deferred income	708,778	893,704
Social security and other taxes	109,576	200,398
Pension	42,001	28,250
Other creditors	<u>153,573</u>	<u>38,109</u>
	<u>1,028,979</u>	<u>1,186,877</u>

Deferred Income Movement

	2021 £	2020 £
Balance brought forward at 1 April	605,450	44,578
Released in the year	(605,450)	(44,578)
Deferred in the year	<u>290,081</u>	<u>605,450</u>
Balance carried forward at 31 March	<u>290,081</u>	<u>605,450</u>

The deferred income balance is support income received in advance.

The deferred income is expected to be released to income within the 2021/22 financial year.

12 FUNDS

	General Fund (Unrestricted)	Grant Funding (Restricted)	Total Funds	General Fund (Unrestricted)	Grant Funding (Restricted)	Total Funds
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Balance at 1st April	636,247	9,628	645,875	603,039	9,628	612,667
Net income/(expenditure)	135,782	-	135,782	33,208	-	33,208
Balance at 31st March	<u>772,029</u>	<u>9,628</u>	<u>781,657</u>	<u>636,247</u>	<u>9,628</u>	<u>645,875</u>

Analysis of Net Assets between Funds

	Fixed Assets £	Net Current Assets £	Total 2021 £	Fixed Assets £	Net Current Assets £	Total 2020 £
Unrestricted General Fund	16,876	755,153	772,029	15,516	620,731	636,247
Restricted Funds	<u>-</u>	<u>9,628</u>	<u>9,628</u>	<u>-</u>	<u>9,628</u>	<u>9,628</u>
	<u>16,876</u>	<u>764,781</u>	<u>781,657</u>	<u>15,516</u>	<u>630,359</u>	<u>645,875</u>

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 March 2021 (continued)

12 FUNDS (Continued)

Restricted Funds

	Balance as at 1 April 2020 £	Income 2021 £	Expenditure 2021 £	Balance as at 31 March 2021 £
Coronavirus Job Retention Scheme	-	175,340	175,340	-
Social Care Support	-	204,456	204,456	-
The Big Lottery	9,628	-	-	9,628
VSDF	-	5,000	5,000	-
Kitty's EOTP	-	400	400	-
	<u>9,628</u>	<u>385,196</u>	<u>385,196</u>	<u>9,628</u>

	Balance as at 1 April 2019 £	Income 2020 £	Expenditure 2020 £	Balance as at 31 March 2020 £
Coronavirus Job Retention Scheme	-	-	-	-
Social Care Support	-	-	-	-
The Big Lottery	9,628	-	-	9,628
VSDF	-	-	-	-
Kitty's EOTP	-	-	-	-
	<u>9,628</u>	<u>-</u>	<u>-</u>	<u>9,628</u>

Funding was accessed through the Government's Coronavirus Job Retention or Furlough Scheme to cover staff costs of those furloughed during the year as a result of the Coronavirus pandemic.

Similarly, funding was accessed through the Social Care Support Fund to retain and relocate staff and to assist with PPE related costs.

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

The Voluntary Support Development Fund, or VSDF fund, is a Scottish Social Services Council fund designed to help employers to achieve a qualified workforce.

Funding was received during the year from Kitty's EOTP to be used to recognise the efforts of the care staff in Support for Ordinary Living during the Coronavirus pandemic.

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 £118,542 (2020 - £111,860) in the year. Contributions amounting to £42,001 (2020- £28,250) were payable to the funds at the year end and are included in creditors.

SUPPORT FOR ORDINARY LIVING

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NOTES TO THE FINANCIAL STATEMENTS**For the Year ended 31 March 2021 (continued)****14 RELATED PARTY TRANSACTIONS**

Donna Thompson is also a director of Fair Deal (SC015513), a charity registered in Scotland.

During the year Support for Ordinary Living provided services of £18,106 (2020 – £18,928) to Fair Deal. At the yearend £1,758 was due from Fair Deal (2020 - £5,698). The amount outstanding is unsecured for cash settlement in accordance with usual terms.

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 £159,275 (2020 - £149,028).

15 OPERATING LEASE RENTALS

At 31 March 2021 the charity had total commitments under non-cancellable operating leases as follows:

	2021	2020
Expiry date:	£	£
Less than one year	78,772	72,927
More than one year and less than five years	<u>106,887</u>	<u>123,166</u>
Total	<u>185,659</u>	<u>196,093</u>

16 COVID-19

With the impact of a year of the financial implications resulting from the Coronavirus (Covid-19) outbreak reflected in the financial statements and having assessed the possible impact of Covid-19 on the charity's projected income, expenditure and its assets, the Trustees believe that the charity's assets are not materially impaired.

17 ANALYSIS OF CHANGES IN NET FUNDS

The charity had no net debt during the year.