

Company number: 3175855

Charity Number: 1058340

Ordinary Lifestyles

Report and financial statements

For the year ended 31st March 2021

Ordinary Lifestyles
Reference and administrative information
for the year ended 31st March 2021

Company number 3175855

Charity number 1058340

Registered office and operational address

Office 14, 3rd Floor, Ivy Mill Business Centre, Crown Street, Failsworth, Manchester, M35 9BG

Management Committee

Management committee members, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Suzanne Harrison	Treasurer
Joyce Beard	
Maggie Dickinson	
Elayne Rushton	
Sukhbir Singh	
Om Aggarwal	
Robert Sprott	
Ella Blackwell	(appointed 13 th May 2021)

Secretary Vikki Morgan

Key management

personnel	Clodagh McGurrin	CEO/Registered Manager
	Jemma Cowburn	Registered Manager
	Kathy McIver	Training and Development Manager
	Vikki Morgan	Finance and Administration Manager
	Nic Murphy	Deputy Manager (effective March 2021)

Bankers Barclays Bank plc (2 accounts)
Manchester City Office Branch, PO Box 357, 51 Mosely Street, Manchester, M60 2AU

Santander (Manchester)
130 Market Street, Piccadilly Gardens, Manchester, M60 1AY

Nat West
354a Hollinwood Avenue, New Moston, Manchester, M40 0NW

Yorkshire Bank
The Chancery, 58 Spring Gardens, Manchester, M2 1YB

Auditors Slade & Cooper Limited
Beehive Mill, Jersey St, Manchester, M4 6JG

Ordinary Lifestyles
Trustees' annual report
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The management committee present their report and the audited financial statements for the year ended 31st March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. 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 applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Ordinary Lifestyle's broad objective is to provide supported living services for adults with learning difficulties, acquired brain/head injuries and/or physical disabilities (including young people in transition from children's services), to enable them to lead valued and independent lives in their own homes and to be part of a local community of their choice, irrespective of their disability. People who receive a support service from Ordinary Lifestyles may also have physical and sensory impairment; they may also have behavioural support needs and/or mental ill health.

The organisation is established for exclusively charitable purposes and for public benefit. The communities Ordinary Lifestyles presently provides services for are Manchester and Trafford. Ordinary Lifestyles is a 'family-led' organisation in that families are involved by inviting them to serve on the Management Committee and by participating in the development of the individual services which are set up for the adults with disabilities. It is not a 'self-help' group and services are not specific to members of certain families. The facilities of the charity are available to all adults with a learning/physical disability based upon need and the organisation's ability to meet those needs. The charity operates a Selection Policy with the object that those who will derive most benefit from the charity are all potential beneficiaries. A Trustee may receive a benefit from the charity in the capacity of a beneficiary.

In this report the Trustees have reviewed the aims, objectives and activities of the charity. In examining the achievements and outcomes during the period under review, the Trustees confirm the success of each key activity and the benefits the charity has brought to those people it is set up to help. The review also helps the Trustees to ensure the charity's work remains focused on its stated purposes.

Our aim is to continue to provide services to adults with learning difficulties which are reflective of relevant quality standards.

The organisation will assist adults with disabilities to seek and organise their funding to meet their assessed needs, to find appropriate housing in their local area and provide paid staff who will support individuals according to their personal needs and wishes. We will aim to ensure that the people we support:

- Lead lives which are as full and active as they wish
- Exercise as much choice and control as possible over how they lead their lives
- Live in keeping with their own cultural, religious or family background
- Have sufficient staff support to ensure both quality of life and safety
- Are not excluded from services due to lack of finance

As a family-involved organisation we respect the step towards independence taken by each individual who wishes to move into their own home and we also respect their continuing relationship with their family. Our role is to support the person with disabilities and their parents as all concerned take on an altered set of responsibilities. We work with each individual and those who know them best, in order to

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identify where they wish to live, who they wish to live with and what sort of support they require from their staff. We aim to build services around the individual which are flexible and capable of changing over time as people's lives change.

As well as the continued provision of our traditional 24-hour 'Virtual' Individual Budget services, Ordinary Lifestyles will provide direct payment services, manage Individual Service Funds and offer a 'Brokerage' service to support individuals to set up and manage their own services using Individual Budgets. We also facilitate community social activity groups which are universally open to everyone interested in taking part.

Currently we offer a Manchester city-wide service and have also developed services in Trafford, which are available equally to all people with learning disabilities (sometimes more complex needs) and their families across the two authorities. In future we plan to open our perimeters to offer services incorporating people in the whole of the Greater Manchester area as well. We operate an Equal Opportunities policy and a Selection Policy, which means that our services are available on the basis of need and our ability to meet those needs. No-one is excluded because of background, race, faith, gender, sexuality or ability to pay.

We do this by maintaining each person's own chosen team of support workers so that there can be strong relationships and a high level of understanding of the person's support needs. We try to build up a network of bank workers who know the individuals' so that there will be continuity of support without relying on agency support. The services are developed around the individuals rather than having to fit into the structure of the organisation.

Ordinary Lifestyles has clear strategies and direction. We keep abreast of current trends and opportunities. We regularly review our effectiveness through internal and external monitoring meetings and inspections. We set clear priorities relevant to our purpose and mission. There is a very strong sense of values underpinning all our work, led by families and very committed management personnel. All of the services and activities fit together well into the strategy. We regularly review our written plans, updating our Business Plan, to ensure that our objectives are realistic, achievable and are specific to what the organisation and the individuals we support want to achieve. Our financial planning is set in line with these priorities.

Achievements and performance

In reviewing our activities and planning for the future, the Trustees have referred to the guidance contained in the Charity Commission's general guidance and confirm that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the requirement to further our charities purposes for public benefit. We have reviewed the Strategic Action Plan to measure progress and also the major organisational risks.

We have continued to work towards our 2019-2022 Strategic Action Plan. This is updated on a quarterly basis and a red, amber, green (RAG) rating system is used to show how well we are performing in relation to the targets set. The SAP working group meets twice a year to review progress and prioritise actions.

The Senior Management Team have planned maternity cover for the Registered Manager with the appointment of a Deputy Manager. The Training Manager is now full time to accommodate increased service management responsibilities for this period. Regular management meetings are held to plan and develop their work and to provide the Trustees with robust quarterly management reports.

Staff training has been adjusted to the requirements of the pandemic, and has continued to take place via ZOOM, E-learning, and adapted in-person training. Mandatory training is renewed every 3 years or annually, in line with Skills for Care recommendations, and other training appropriate to individual staff and their job roles is identified via regular Job Consultations. Our Induction training for new staff was

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improved during the year with the introduction of a new Care Certificate Workbook specific to working in Ordinary Lifestyles. Celebrating outstanding work by our staff, particularly during the pandemic, has continued to be a priority. Employees were rewarded for particular achievements and successes in line with our Reward and Recognition Policy. We also acknowledged the long service of 2 employees who reached their 20-year milestone with us.

Other achievements during the period under review have included:

- Achieved GOLD in our 2021 Investors in People assessment
- Continued to respond proportionately to the covid-19 situation, managing risks whilst also considering the implications of mental health and best interests
- A very high percentage of covid vaccinations by both staff and supported individuals
- Implementation of incentives for weekly covid testing to ensure the safety of both supported individuals and staff
- Responded to the significant change in need of 3 individuals, increasing support as required and enabling them to safely remain living at their homes in line with best interests
- Supported an individual successfully to move house
- Provided dignified end of life support to an individual, who passed away peacefully at home in accordance with her wishes
- Successfully recruited/inducted seventeen staff members
- Continued provision, and development, of our community allotment project, which has provided people with a safe outdoor space to socialise during the pandemic
- Scripted, filmed, edited and produced a socially distanced pantomime Cinderella, starring the people we support and premiered at our zoom Christmas party
- Arranged and funded a Christmas present delivery and zoom sing-along to replace the Christmas Party which was unable to go ahead
- Established a Housing Subcommittee
- Completed a review of our support to individuals with particular communication needs, which we had commissioned from an external speech and language therapy consultant
- Reviewed the Operations Coordinator role to provide greater hands-on support across the organisation and ensure all our services are operating at a high standard
- Continued our working groups for Person Centred Reviews, the Strategic Action Plan and CQC.
- Continued to facilitate online activities for individuals, including regular sing and sign, bingo and disco nights, in an effort to reduce isolation and generally keep spirits up!

Financial review

With the exception of investment income **all** other income received in 2020/21 was applied to supporting the organisation's main activity, being the provision of support living services for adults with learning disabilities, acquired head injuries and/or physical disabilities. Income was received from the following sources in the period reported on:

- Government sources, for example furlough monies due to COVID
- Manchester City Council
- Manchester Clinical Commissioning Group
- Oldham Council
- Trafford Metropolitan Borough Council
- Contributions from individuals' benefits to include Individual Budgets, Individual Service Funds, Direct Payments and a small amount of private funding
- Sundry income

The Statement of Financial Activities for the year ended 31st March 2021 shows that the total reserves of the charity at the end of the year was £925,107, of which £3,420 is restricted. Trustees have designated reserves of £267,162 which includes provisions for remaining additional salary and Personal Protective

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Equipment (PPE) costs associated with COVID-19, the continuation of (reduced) social inclusion activities, an increased contingency for potential voids, continued investment in improved telephone/IT systems and our media and community allotment initiatives – as well as a provision to bring the organisation's starting salary for support staff in line with the Manchester Living Wage. It is anticipated that the funds designated for the majority of above purposes will be realised on a monthly basis throughout the financial year. Those relating to additional COVID salaries (in part) will be realised in September 2021 and those for increased salaries will be realised December 2021.

In comparison to the previous financial year there was an increase in both income, of approximately 6.3%, and expenditure of approximately 1.02%. The increase in income reflected inflationary increases in funding received for services along with additional funding received relating to the COVID pandemic, for example furlough monies to cover salaries of those staff required to shield and Infection Control Fund monies awarded to organisations within the care sector to cover additional expenditure incurred, for example increased PPE costs. There was only a slight increase in expenditure compared with previous years. This was largely due to all activities ceasing and provisions for double staffing cover in services not being utilised. The increased need, and increased prices due to supply and demand, of PPE likely represents the majority of the expenditure increase.

The above explains the surplus in the year of £85,836. This has further bolstered the reserves of the charity from £839,271 to £925,107 which is an increase of 10.22%. Trustees remain satisfied that the level of reserves maintained meets the requirements of our Reserves Policy in relation to four months' operating costs.

As with previous years the challenge to succeed in securing our hourly rate with one of the local authorities we work with remains and continues to be furthered until a resolution is found. This relates to only one or two services. A new issue is currently developing with the abolition of the Individual Service Fund and the individuals in receipt on this being directed towards Direct Payments when not necessarily having the capacity to manage their own funds and potentially at reduced funding levels. Again discussions are ongoing with the relevant local authorities in relation to this.

The financial performance of the organisation continues to be monitored closely by the Finance and Administration Manager who then reports quarterly to the Finance Sub-Committee and to the Board of Trustees.

Risk management

The Trustees regularly review the risks to which the charity is exposed, in particular those related to the operations and finance of the charity and ensure that, as far as possible, systems are in place to mitigate our exposure to those risks. The trustees agreed the Organisational Risk Management Plan and Continuity Policy and procedures in August 2021.

The Senior Management Team, who report directly to the board of Trustees, review major risks on a day-to-day basis. The key controls used by the charity include formal agendas and minutes for all Board meetings, clear authorisation/approval limits/levels for senior management, comprehensive strategic planning, budgeting, management reporting and accounting and written policies and procedures.

Ordinary Lifestyles manages risks by employing suitably qualified and experienced staff at each level in the charity. This is enhanced by providing appropriate training and supporting continual professional development. In addition, the development, review and implementation of policies and procedures, regular risk assessment, monitoring of key areas and having a contingency/continuity plan to cope with the possible impact of the main organisational risks.

Risks to recruitment and retention of staff within the sector are ever present. Although at Ordinary Lifestyles, for now, we do have a 'low turnover'. The main reasons for this are that we have a culture which encourages staff to build close supportive relationships with both the person they support and

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management personnel and therefore they report a high degree of commitment to their role and to the company.

Ordinary Lifestyles invests in a consultant to provide advice and guidance about systems, procedures and insurance protection for any employment and health and safety concerns. The Charity has comprehensive insurance to cover a range of potential risks such as Trustee and Officers Professional Indemnity.

The Board of Trustees is satisfied that the major risks have been identified and are adequately mitigated where necessary. It is recognised that systems and internal controls can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Reporting Serious Incidents – declaration to Annual Report (Statement)

Ordinary Lifestyles Trustees believe they have taken all reasonable steps to assess and manage risks associated with the activities of the Charity, beneficiaries, work and reputation. In this regard the Trustees declare that there are no serious incidents or other matters relating to the Charity concerning the previous financial year which have not already been brought to the attention of The Charity's Commission.

Reserves policy

The Trustees have reviewed the charity's requirements for reserves with regard to the main risks to the organisation and have concluded that the present level of £921,687 is sufficient in relation to the present size of its operations should there be any drop in funding until contingency plans could be made. Of the £921,687 available Trustees have designated reserves of £267,162 for the financial year 2021/22. As stated above these are designated for provisions for remaining additional salary and Personal Protective Equipment (PPE) costs associated with COVID-19, the continuation of (reduced) social inclusion activities, an increased contingency for potential voids, continued investment in improved telephony/IT systems and our media and community allotment initiatives – as well as a provision to bring the organisation's starting salary for support staff in line with the Manchester Living Wage. It is anticipated that the funds designated for the majority of above purposes will be realised on a monthly basis throughout the financial year. Those relating to additional COVID salaries (in part) will be realised in September 2021 and those for increased salaries will be realised December 2021.

The balance represents in excess of 4 months running costs and a level of reserves that the Trustees consider necessary to provide for:

General operating costs:

- Voids which can result in long term loss of fees
- Fluctuations in cash flow and to be able to meet budgeted expenditure for 1 year
- Office equipment, lease contract agreements
- Possible redundancies
- Employment issues
- Governance
- Marketing

Asset purchase and improvement e.g.:

- Expenditure on capital improvements
- Renewals and maintenance
- Development provision – investment in new technologies
- Training fund

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Plans for the future

The Trustees intend to continue the current strategy of maintaining and developing our presence and good reputation as a trusted provider of high-quality services and support for families at a competitive price with the needs of the individuals' remaining paramount. We will do this by maintaining an environment where everybody's energy and creativity is focused on getting better lives for people where they are part of a wider network of friends, neighbours and family.

We will continue to work through the current Strategic Action Plan covering the period 2019 – 2022 and start preparing a 2022-2025 plan.

We will continue to plan our funding requirements for long term security. We view it as a priority to identify advocacy and any other support for people in danger of losing or encountering funding cuts whilst remaining aware of our duty to the taxpayers.

We do not envisage expansion on a grand scale, as we believe remaining relatively small sits well with our values. We will continue with our policy of not tendering for services as we believe that individuals and their families should have a choice of provider.

Other ideas which we have agreed to work on in future are listed below:

- To safely restart our cooking group in a covid secure way
- To facilitate a monthly disco night, to create more social opportunities for the people we support and their friends
- To deliver an Ordinary Lifestyles rock concert to be shown September 2021
- To achieve the 'Outstanding' rating by CQC
- To implement our investment policy and invest our reserves wisely
- To review the salary scales to ensure appropriate levels are in place, within funding constraints available, to recognise the value of staff and be an attractive organisation to work
- To appoint a new administration worker and continue to improve our administrative functions to ensure efficiency and effectiveness in order to aid high standards of service delivery
- To implement Nourish Care Management Software
- To continue to strive to improve communication throughout all levels of the organisation
- To explore the use of technology and how it can be used to improve support delivered within Ordinary Lifestyles
- To overhaul the organisation's website and explore increased use of social media platforms
- To continue to incorporate/strengthen our values in all that we do
- To continue the process of carrying out person centred reviews, on an agreed timescale, for all individuals receiving 24-hour support who wish to have them
- To offer person centred reviews to all supported individuals within Ordinary Lifestyles and offer to provide this service externally as situations arise.
- To arrange more training for the Board of Trustees on the roles and responsibilities of Trustees and matters of governance enabling them to fulfil their roles effectively

Structure, governance and management

Governing document

The charity is a company limited by guarantee (number 3175855) and was first registered on 20th March 1996. It was registered as a charity on 30th September 1996 (number 1058340). Its governing document is by way of Memorandum and Articles of Association which was last updated in July 2012.

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None of the Trustees has any beneficial interest in the company. All Trustees are members of the company which entitles them to voting rights only. The Trustees guarantee to contribute £1 to the charity's assets in the event of wind up.

Ordinary Lifestyles currently discharges its objectives through the regulated provision of Supported Living Services within the provisions of The Social Care Act 2014. The independent regulatory body responsible for inspection of our services is The Care Quality Commission.

There are regular Board meetings to review and govern the business. We have a Governance checklist and a number of guidance documents including a Trustee's Handbook, which are used to ensure that the committee discharges their responsibilities well. The Senior Management Team report and account to the Board concerning the agreed Business Plan and strategic direction of the company. The reports typically illustrate what is working well, what Ordinary Lifestyles needs to do to improve and alerting the Trustees to any potential risk, advising how such risks can be managed. Overall, the reporting structure monitors progress of the Business Plan and ensures that we remain true to our values and beliefs.

Recruitment and appointment of Trustees

New Trustees are appointed or reappointed by the existing Trustees. Trustees of the charity are also Company Directors for the purposes of company law and are also 'members' of the company. All Trustees are unpaid and offer their time on a voluntary basis. Expenses are paid and are set out in note 9 to the accounts.

It is the company's view that parents and the people with learning disabilities have valuable and pertinent knowledge about the proposed activities of the charity and as such, their contribution as Trustees is important. It is not proposed that the entire management group is made up of parents or people with disabilities, but it is felt important that there is at least some representation. Any conflicts of interest are clearly prohibited by the Companies Act and further enhanced by Article 11.1.3 of our Articles of Association. A Trustee must withdraw from decision-making where a conflict of interest may arise.

There is a process of application that includes taking references, undertaking background checks such as Disclosure Barring Service (DBS), attending/observing relevant information seeking/giving and Board meetings. The applicant receives all relevant information about the organisation, Trustee Role Description, Guidance on Trustee responsibilities and Trustee National Occupational Standards and Code of Conduct. This is further supported with verbal information from the Chair of Trustees and experienced Trustees, as well as from the Senior Management Team.

The Board, who will all meet the prospective Trustee prior to their appointment, then discuss the applicant's suitability. The Trustees will then vote to appoint or not, at the next Board meeting.

Trustees are chosen for their variety of skills, capability and depth of experience needed for effective governance combined with their values, philosophy and passion for the charity's objects.

Induction and training of Trustees:

We have reviewed and improved our recruitment process and procedures, induction and training and have developed a Handbook for Trustees.

All new Trustees receive basic induction into their roles and responsibilities. We have an Induction pack and check list. The main documents used for induction purposes are Ordinary Lifestyles Roles and Responsibilities of Trustees and Officers, our Trustees Job Descriptions, publications about good governance and information from the Charities Commission and other networks. The checklist takes the new Trustee through a familiarisation process with all the areas of the companies' operations. We are aware that expansion, along with changes and proliferation of new legislation and funder's requirements, has all made the job of the Trustee more complex and demanding. We are continually seeking more in-

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depth training incorporating all areas of our operations including such topics as new developments, legislation and employment issues.

Organisational structure

The Trustees are responsible for the overall management and control of the company. At the regular committee meetings the Trustees agree broad strategies and areas of activity for the charity including finance and risk management, policy and performance. The day-to-day operation and administration is managed by the paid management personnel, who regularly report their work to the Trustees.

The charity operates within a framework of policies for strategic development and quality assurance. These policies cover areas of our activities such as Finance Control, Equal Opportunities, Health and Safety, Quality Assurance and Personnel. During the year, a number of these policies have been reviewed and updated to ensure that they meet the requirements of new legislation, the 'outcomes' set out in the Essential Standards of Quality and Safety and also the requirements of our funders. Quality assurance is a major area of work and is ongoing.

As well as the Senior Management Team, the charity currently employs 13 teams of Support Workers to give 24-hour support to 22 people and 132 hours support to other people with disabilities living in their own homes across Manchester and Trafford to enable them to continue to maintain their homes, their health and a range of activities in their communities. The company employs approximately 70 permanent staff and 9 casual bank workers.

Team Leaders, in consultation with the individuals, their families and other interested parties oversee the day-to-day organisation of these services. The CEO/Registered Managers, Finance and Administration Manager and Training and Development Manager are office based and they monitor and lead the work of the teams. They are supported by one part-time administrator. The voluntary Management Committee has ultimate responsibility for the organisation as a whole. Of the eight Trustees, three are family members of three individuals we support and another used to receive support and now lives more independently.

Remuneration Policy

Ordinary Lifestyles has a written Remuneration Policy for key management personnel which states that benchmarking is carried out to establish parity of Ordinary Lifestyles senior staff with the salaries of similar organisations within the sector, of similar size and which are similarly run. Salaries will normally increase with average earnings. Adjustments to salaries can be made for carrying out additional responsibilities.

In addition to the internal decision-making, monitoring and review described above, the organisation is subject to external monitoring from various sources:

- The Care Quality Commission
- Manchester City Council
- Trafford Council
- Manchester Clinical Commissioning Group (CCG)

Wider networks include membership of BILD (British Institute of Learning Disabilities) and Charity Trustee networks. We attend Independent Provider consultation meetings facilitated by MCC and Trafford Adult Social Care Services and continue to network with members of the now disbanded Federation of North West family led Supported Living Groups. A new Network of Registered Managers meetings are also attended.

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Statement of responsibilities of the trustees

The trustees (who are also directors of Ordinary Lifestyles for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Auditors

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 18/11/2021 and signed on their behalf by

Maggie Dickinson

Chairperson

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Independent Auditor's Report to the Members of Ordinary Lifestyles

Opinion

We have audited the financial statements of XYZ Charity Ltd (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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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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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

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Independent Auditor's Report
(continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page XYZ, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware

Ordinary Lifestyles
Trustees' annual report
for the year ended 31st March 2021

of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA
Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 16/12/2021

Ordinary Lifestyles
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	4,766	-	4,766	380
Charitable activities:	4	1,676,725	197,677	1,874,402	1,767,080
Investments	5	246	-	246	635
Total income		1,681,737	197,677	1,879,414	1,768,095
Expenditure on:					
Charitable activities:	6	1,597,273	196,305	1,793,578	1,775,463
Total expenditure		1,597,273	196,305	1,793,578	1,775,463
Net income/(expenditure) before net gains/(losses) on investments		84,464	1,372	85,836	(7,368)
Net income/(expenditure) for the year	8	84,464	1,372	85,836	(7,368)
Transfer between funds		-	-	-	-
Net movement in funds for the year		84,464	1,372	85,836	(7,368)
Reconciliation of funds					
Total funds brought forward		837,223	2,048	839,271	846,639
Total funds carried forward		921,687	3,420	925,107	839,271

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Ordinary Lifestyles
Company number 3175855
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	13	949	1,116
Total fixed assets		949	1,116
Current assets			
Debtors	14	169,447	232,851
Cash at bank and in hand	15	925,009	798,749
Total current assets		1,094,456	1,031,600
Liabilities			
Creditors: amounts falling due in less than one year	16	(170,298)	(193,445)
Net current assets		924,158	838,155
Total assets less current liabilities		925,107	839,271
Net assets		925,107	839,271
The funds of the charity:			
Restricted income funds	17	3,420	2,048
Unrestricted income funds	18	921,687	837,223
Total charity funds		925,107	839,271

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 19 to 36 form part of these accounts.

Approved by the trustees on 18/11/2021 and signed on their behalf by:

Maggie Dickinson (Chair)

Elayne Rushton (Trustee)

Ordinary Lifestyles
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	21	126,014	(9,199)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		246	635
Cash provided by/(used in) investing activities		246	635
Increase/(decrease) in cash and cash equivalents in the year		126,260	(8,564)
Cash and cash equivalents at the beginning of the year		798,749	807,313
Cash and cash equivalents at the end of the year		925,009	798,749

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Ordinary Lifestyles meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

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

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance of 15 per annum in all cases.

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

k Debtors

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

l Cash at bank and in hand

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

m Creditors and provisions

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

n Financial instruments

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

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	7	-	7
HMRC - furlough funding	4,759	-	4,759
	<hr/>	<hr/>	<hr/>
Total	4,766	-	4,766
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
<i>Donations</i>	380	-	380
	<hr/>	<hr/>	<hr/>
Total	380	-	380
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Funding			
Home Support Services	1,647,388	-	1,647,388
Disability Living Allowance	-	-	-
Individual Service Fund	-	197,677	197,677
	<hr/>	<hr/>	<hr/>
Total Funding	1,647,388	197,677	1,845,065
Miscellaneous Income			
Other income	29,337	-	29,337
	<hr/>	<hr/>	<hr/>
Total	1,676,725	197,677	1,874,402
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 Previous reporting period	 Unrestricted £	 Restricted £	 Total 2020 £
Funding			
Home Support Services	1,514,728	-	1,514,728
Disability Living Allowance	-	283	283
Individual Service Fund	-	236,680	236,680
	<hr/>	<hr/>	<hr/>
Total Funding	1,514,728	236,963	1,751,691
Miscellaneous Income			
Other income	15,389	-	15,389
	<hr/>	<hr/>	<hr/>
Total	1,530,117	236,963	1,767,080
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Investment income			
Current reporting period	Unrestricted £	Restricted £	2021 £
Income from bank deposits	246	-	246
	<hr/> 246	<hr/> -	<hr/> 246
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2020 £</i>
<i>Income from bank deposits</i>	<i>635</i>	<i>-</i>	<i>635</i>
	<hr/> <i>635</i>	<hr/> <i>-</i>	<hr/> <i>635</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
6 Analysis of expenditure on charitable activities			
Current reporting period	Total 2021 £	Total 2020 £	
Staff costs	1,684,332	1,645,306	
Client expenses	14,895	22,330	
Governance costs (see note 7)	14,651	25,448	
Support costs (see note 7)	79,700	82,379	
	<hr/> 1,793,578	<hr/> 1,775,463	
	<hr/> <hr/>	<hr/> <hr/>	
	2021 £	2020 £	
Restricted expenditure	196,305	248,370	
Unrestricted expenditure	1,597,273	1,527,093	
	<hr/> 1,793,578	<hr/> 1,775,463	
	<hr/> <hr/>	<hr/> <hr/>	

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Analysis of governance and support costs

Current reporting period	Support £	Governance £	Total 2021 £
Running costs	41,879	-	41,879
Other staff costs	6,351	-	6,351
Recruitment	2,205	-	2,205
Training	8,436	-	8,436
Premises	20,662	-	20,662
Depreciation	167	-	167
Audit and accountancy fees	-	6,360	6,360
Trustee Expenses	-	274	274
Legal and professional	-	8,017	8,017
	<hr/>	<hr/>	<hr/>
	79,700	14,651	94,351
	<hr/>	<hr/>	<hr/>
 Previous reporting period	 Support £	 Governance £	 Total 2020 £
<i>Running costs</i>	<i>39,452</i>	<i>-</i>	<i>39,452</i>
<i>Other staff costs</i>	<i>12,813</i>	<i>-</i>	<i>12,813</i>
<i>Recruitment</i>	<i>2,264</i>	<i>-</i>	<i>2,264</i>
<i>Training</i>	<i>7,011</i>	<i>-</i>	<i>7,011</i>
<i>Premises</i>	<i>20,642</i>	<i>-</i>	<i>20,642</i>
<i>Depreciation</i>	<i>197</i>	<i>-</i>	<i>197</i>
<i>Audit and accountancy fees</i>	<i>-</i>	<i>6,360</i>	<i>6,360</i>
<i>Trustee Expenses</i>	<i>-</i>	<i>771</i>	<i>771</i>
<i>Legal and professional</i>	<i>-</i>	<i>18,317</i>	<i>18,317</i>
	<hr/>	<hr/>	<hr/>
	82,379	25,448	107,827
	<hr/>	<hr/>	<hr/>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	167	197
Interest payable	-	-
Operating lease rentals:		
Property	19,387	19,387
Auditor's remuneration - audit fees	3,000	3,000
Auditor's remuneration - accountancy fees	2,300	2,300
	<hr/> <hr/>	<hr/> <hr/>

9 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	1,486,813	1,469,904
Social security costs	119,190	117,018
Pension costs	57,634	58,384
Non-contractual gift	20,695	-
Redundancy and termination costs	-	-
	<hr/>	<hr/>
	1,684,332	1,645,306
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 77.08 (2020: 72.83).

The average full time equivalent number of staff employed during the period was 52.57 (2020: 50.88).

The key management personnel of the charity comprise the Chief Executive Officer, Registered Manager, Training Manager, Finance & Administration Manager and Deputy Manager.

The total employee benefits of the key management personnel of the charity were £161,468 (2020: £154,025).

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No (One) trustees received travel and subsistence expenses during the year of £Nil

Three members of the Management Committee is closely related to a beneficiary of the charity (2020: three).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Manchester City Council	1,099,553	1,098,746
Manchester CCG	259,566	252,708
Trafford MBC	264,402	156,210
HMRC	4,759	
	<hr/>	<hr/>
	1,628,280	1,507,664
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Fixed assets: tangible assets

Cost	Total £
At 1 April 2020	3,675
Additions	-
Disposals	-
	<hr/>
At 31 March 2021	3,675
	<hr/> <hr/>
Depreciation	
At 1 April 2020	2,559
Charge for the year	167
Disposals	-
	<hr/>
At 31 March 2021	2,726
	<hr/> <hr/>
Net book value	
At 31 March 2021	949
	<hr/> <hr/>
<i>At 31 March 2020</i>	<i>1,116</i>
	<hr/> <hr/>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

14 Debtors

	2021 £	2020 £
Trade debtors	154,290	220,933
Other debtors	3,945	1,317
Prepayments and accrued income	11,212	10,601
	<hr/> 169,447	<hr/> 232,851
	<hr/> <hr/>	<hr/> <hr/>

15 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	925,009	798,749
	<hr/> 925,009	<hr/> 798,749
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,238	5,266
Other creditors and accruals	167,060	188,179
	<hr/> 170,298	<hr/> 193,445
	<hr/> <hr/>	<hr/> <hr/>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Home Support Services	-	-	-	-	-
Individual Service Fund	2,048	197,677	(196,305)	-	3,420
Total	2,048	197,677	(196,305)	-	3,420
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Home Support Services	1,909	-	-	(1,909)	-
Individual Service Fund	-	236,680	(248,087)	13,455	2,048
DLA	-	283	(283)	-	-
Total	1,909	236,963	(248,370)	11,546	2,048

Name of restricted fund	Description, nature and purposes of the fund
--------------------------------	---

Individual Service Fund – this allows an individual to choose a provider manage their personal budget rather than the local authority. This provides the individual with choice and control of their support without having to manage their monies themselves.

DLA – Income received direct from individual's in relation to the care component of their Disability Living Allowance

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	587,274	1,681,432	(1,484,903)	(129,278)	654,525
Gap funding	20,000	-	-	-	20,000
Continuation of social inclusion activities and volunteers support	4,001	305	(1,826)	-	2,480
Investment in Community Allotment	7,449	-	(14,423)	23,000	16,026
Investment in Media project	10,000	-	(300)	(4,700)	5,000
Non-contractual gift for staff	53,400	-	(53,400)	-	-
Provision of additional Personal Protective Equipment in light of COVID-19	15,000	-	(12,904)	2,904	5,000
Provision of additional COVID-19 leave for employees (2 weeks)	50,000	-	(28,243)	-	21,757
Provision for potential/ongoing voids	85,000	-	-	65,000	150,000
Investment in the development/upgrade of IT and telephone systems	5,099	-	(1,274)	-	3,825
Provision for increased salaries for support staff (increments revised to bring starting salary in line with Manchester Living Wage)	-	-	-	43,074	43,074
	<u>837,223</u>	<u>1,681,737</u>	<u>(1,597,273)</u>	<u>-</u>	<u>921,687</u>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of movement in unrestricted funds (continued)

Previous reporting period	<i>Balance at 1 April 2019</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>As at 31 March 2020</i> £
General fund	793,680	1,528,694	(1,496,322)	(238,778)	587,274
Gap funding	20,000	-	-	-	20,000
Continuation of social inclusion	12,250	2,438	(11,481)	794	4,001
Anniversary Celebrations	7,500	-	(6,638)	(862)	-
Restructure of management Team salary costs	6,300	-	(6,300)	-	-
Investment in Community	-	-	(3,551)	11,000	7,449
Investment in Media project	-	-	-	10,000	10,000
Non-contractual gift for staff	-	-	-	53,400	53,400
Provision of additional Personal Protective Equipment in light of COVID-19	-	-	-	15,000	15,000
Provision of additional COVID-19 leave for employess (2 weeks)	-	-	-	50,000	50,000
Provision for potential/ongoing voids	-	-	-	85,000	85,000
Investment in the development/upgrad e of IT and telephone systems	5,000	-	(2,801)	2,900	5,099
	-				
	<u>844,730</u>	<u>1,531,132</u>	<u>(1,527,093)</u>	<u>(11,546)</u>	<u>837,223</u>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of movement in unrestricted funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	For all other contingencies
Gap funding	A buffer for late payments of invoices and a contingency for shortfalls in funding.
Continuation of social inclusion activities and volunteers support	To continue the delivery of the organisation's two workshops throughout the year.
Anniversary celebrations	To hold a celebration event to acknowledge 25 years of Ordinary Lifestyles
Restructure of management Team salary costs	Salary adjustment costs incurred in relation to the restructure of the Management Team.
Investment in the development/upgrade of IT and telephone systems	To improve outdated office systems.
Investment in Community Allotment:	To prepare and provide an allotment space for individuals to attend and be involved in the planting/growing and ongoing maintenance of the plot
Investment in Media Project:	Project established to engage, enable and assist supported individuals to make and produce a series of short films
Non-contractual gift for staff	Gift in recognition of the fantastic work employees have undertaken, during difficult circumstances, throughout the current COVID pandemic
Provision of additional Personal Protective Equipment in light of COVID-19	A buffer for increased costs in order to source and provide extraordinary levels of PPE ensuring as far as possible the safety of employees and supported individuals
Provision of additional COVID-19 leave for employees (2 weeks)	Provision for additional pay for employees for COVID related absences
Provision for potential/ongoing voids	Provision for potential/ongoing voids
Provision for increased salaries for support staff (increments revised to bring starting salary in line with Manchester Living Wage)	Additional salary cost required in order to ensure that any new or existing support staff member are paid in line with the Manchester Living Wage as a minimum.

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	949	-	-	949
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	653,576	267,162	3,420	924,158
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	654,525	267,162	3,420	925,107
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
<i>Tangible fixed assets</i>	<i>1,116</i>	<i>-</i>	<i>-</i>	<i>1,116</i>
<i>Fixed asset investments</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Net current assets/(liabilities)</i>	<i>586,158</i>	<i>249,949</i>	<i>2,048</i>	<i>838,155</i>
<i>Creditors of more than one year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<hr/>	<hr/>	<hr/>	<hr/>
Total	587,274	249,949	2,048	839,271
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Ordinary Lifestyles

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property 2021 £	2020 £
Less than one year	3,877	19,387
One to five years	-	3,877
	<hr/> 3,877	<hr/> 23,264
	<hr/> <hr/>	<hr/> <hr/>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	85,836	(7,368)
Adjustments for:		
Depreciation charge	167	197
Dividends, interest and rents from investments	(246)	(635)
Decrease/(increase) in debtors	63,404	(63,242)
Increase/(decrease) in creditors	(23,147)	61,849
	<hr/>	<hr/>
Net cash provided by/(used in) operating	126,014	(9,199)
	<hr/> <hr/>	<hr/> <hr/>