



Welcome to our Annual Report 2022–23

Living life to the full!

A Warm Welcome

Dear Reader,

Welcome to this year's annual report, the first in my time as Chief Executive of Options. I'd like to begin by saying a big thank you for the warm welcome I have received. I am grateful for the friendship, advice and patience that I have been afforded; it still feels like a huge privilege to be involved with such exceptional people doing some extraordinary things.



The thing I have enjoyed the most this year is hearing stories of what people have been up to. As leaders within Options, we are constantly asking the question "what good things are happening?" and we are never short of answers! This report is full of stories of people trying new things, visiting new places and making new friends.

Our "72 New Things to Do" campaign, started in January 2023 has encouraged anyone involved with Options to stretch themselves and do something different. The pictures that people have been sharing on our dedicated Facebook group are just joyful. Some of these have been included in this report for you to see.

We have been honoured to be part of the Liverpool 'Lord Mayor's Charity of the Year' which has given many fantastic opportunities to get involved with civic events alongside some other local charities. I think our participation has brought a lot of joy and hopefully changed some opinions along the way.

I'd like to recognise the enabling work of our Community Team in promoting what is possible, supporting where needed and facilitating what can be difficult for the people we support.

This report is also full of stories about people living ordinary, happy, healthy, and full lives. I constantly hear stories from across the Options family of people getting involved and making a difference within their community.

A Warm Welcome

In February, I attended Mike's funeral. Mike had been supported by Options for 25 years and both current and ex-staff shared very moving stories about what made Mike special. Much of it was ordinary – a love of trains, a love of balloons, a love of music and a love of holidays. This combination made Mike unique, and the difference between Mike's life before and after joining Options is what makes Options' enabling work unique too.

It's not been an easy year by any stretch of the imagination. The work we do is undervalued and underfunded. This has meant staffing shortages at Options as well as many of our partner organisations and this makes the efforts of our staff even more notable.

There are easier jobs to do for more pay – but most of the people I have met working for Options love what they do and love the people they are supporting. When I talk to the people we support and their families and ask, "what is good about Options?" the answer is always its people! Many people have consistently gone the extra mile to ensure great support is provided, so, thank you!

In October 2023 Options is 30 years old. As an organisation we stand on years of pushing boundaries, changing perceptions, and challenging the social care system to enable life in all its fullness for everyone associated with Options. My reflection is that some of the progress made over this time is now at risk. In the next year's anniversary, we need to gather people together to celebrate our history, but also to ask what a better world looks like and work out together how we get there.

Whichever way you're associated with Options, we'd love to invite you to get involved!

Kev Peacock, Chief Executive



It's coming in 2023...

Did you know that next year we will be 30 years old?

Keep a look out on our social media for all the great things we have planned throughout the year.

Looking to the future..

We are turning our attention to the future of social care and re-evaluating our Development Plan in response to the shifting landscape within the Social Care sector.

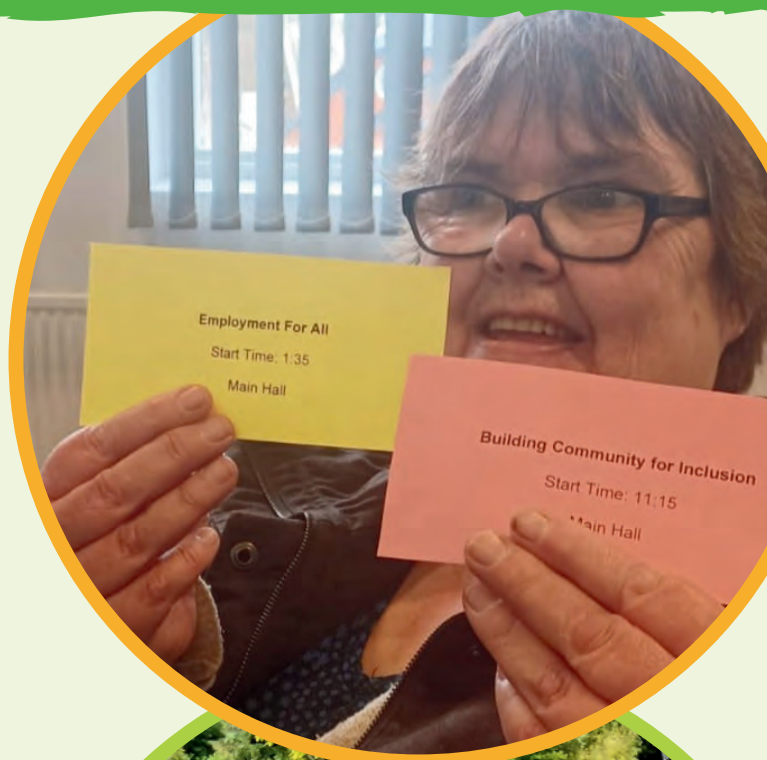
Using our Vision as a guiding principle, we aspire to shape 'A better world...' by developing relationships with local communities and organisations, as we have successfully achieved with Equilibrium NW and Happy Times.

Our commitment to providing excellent support remains unwavering, as evidenced by our consistent dedication in the past.

We will continue to share inspiring stories of remarkable accomplishments and 'gloriously ordinary lives'.

Through targeted influencing and lobbying, we seek to alter perceptions of social care and people with learning disabilities, challenging the notion that they hold diminished value.

We are also dedicated to encouraging self-advocacy among those we support. Empowering people to voice their unique lived experiences in a way that promotes change and understanding.



Hello, we're Options, and we exist...



To support, empower and enable people with disabilities to live their lives to the full!

Why? Because we believe all people should live a fulfilled and meaningful life in their local community.

We're person-centred.

We believe that every person is important, of infinite value, unique and has a contribution to make to the community in which they live. For us, this is what person-centredness means.

We're local.

We support children and adults with learning disabilities, autism and acquired brain injuries across Merseyside and the surrounding areas. We're big enough to cope, but small enough to care.

We're a charity.

We put people before profits, we always have and always will. It's one of the things that makes us a bit different. Every penny of our income is spent on providing the best support.

Our Beliefs

We believe that everyone should have the opportunity to live fulfilled and meaningful lives which include:

Companionship

Intimacy



"Meaningful and loving personal relationships."

Connection

Engagement

Contribution

"Participating as valued members of our own communities."



Collaboration

Identity

Self-realisation



"The opportunity to express our own cultural and spiritual beliefs."

Individuality

Freedom

Independence

"The power, authority and resources to control our own lives."



Empowerment

Empathy

Compassion



"Caring about and helping those around us."

Kindness

Our Beliefs

We believe that everyone should have the opportunity to live fulfilled and meaningful lives which include:





Welcome to the
Moments
that made
2022/23
Amazing



Voices R Us

At Options, we believe in:

The power, authority and resources to control our own lives.



Voices R Us is a regular forum for the people we support at Options to express their views and opinions on lots of topics that can and do affect them and the support that they receive. We currently have a Liverpool and a Wirral based forum.

Anita facilitates the Wirral forums herself, which makes the group unique as it's facilitated by a person Options supports. Anita also produces the reports for trustees and attends trustee meetings.

In the future, something Anita would like to do would be to support Liverpool Voices R Us by coaching a member of their forum to be the facilitator.

? At each meeting we ask...

What's gone well?

What do I want to say "No" to?

What am I looking forward to?

What can Options do to help?

The people we support have many answers at each forum, but just some of the answers to "What Options can do to help?" include...

- Drivers – Can we have more staff who can drive our cars?
- Staffing – Can we have more staff?
- New Activities – We would like new activities to try.
- More Parties – We'd like more parties and events!

We can often ask the people at the forum specific questions about topics that we would like their opinion and help with...

? Some questions asked include...

"What's your best memory of 2022?" "What do you spend your spare cash on?" "What would make your life better?"

"How would you like to celebrate our 30th Birthday?"



Fast forward to this year and we were sad to hear that Gill Goodwin who has been hosting Liverpool VRUs for 18 years has decided to step down. We wish Gill all the very best for the future and thank her for being an inspiration to our new facilitators. Anita and Samo will now be taking VRUs into the future.



Voices R Us

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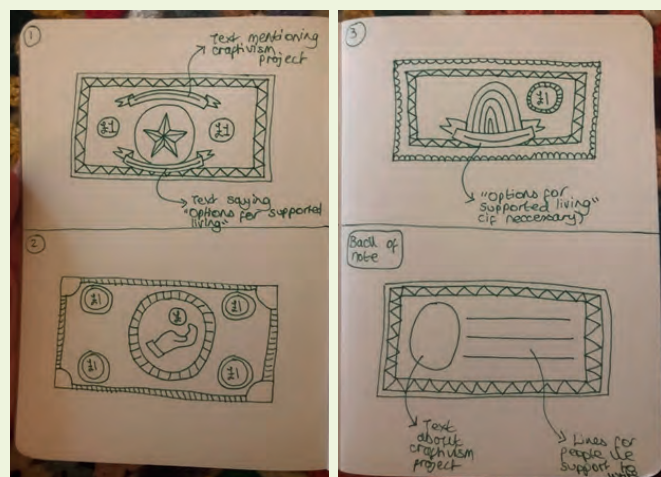
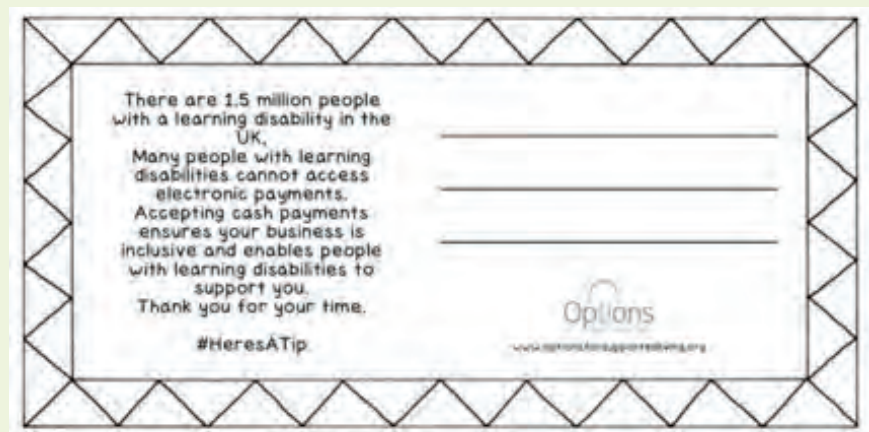
Here's A Tip!

Did you know there's approximately 1.5 million people with a learning disability in the UK and that not all of them have access to electronic payments?

Back in November 2022 we took our new "Here's a Tip!" project to Voices R Us to decide on the artwork that would be used going forward with our campaign.

Here's a Tip is an accessible craftivism campaign designed by Options to raise awareness of how increasing cashlessness is creating inequalities for many people with learning disabilities, preventing them from accessing goods and services. The issue was initially raised during a Voices R Us session, when it was pointed out that many people we support do not have access to debit cards or contactless payments.

Our 'monopoly style' Here's a Tip note can be coloured and decorated, and left at local cashless businesses to raise awareness of the issue.



Three different designs we chose from...

This amazing artwork, including the rough drafts above are the creation of one of our support workers Lois who was more than happy to use her creativity to help us on this project.

We will continue to support people to access and distribute these notes regularly, so that we help to spread the word about disabling people further by removing cash as a way of paying for things.

Health & Well-Being

Put simply, at Options we believe in "Good Health".



A warm welcome to Rob



In December 2022, Options welcomed a new addition to the Central Support Team, Rob Flynn. Before his transition to this role, Rob had made significant contributions as a support worker within Options Outreach Team, accumulating extensive experience in the support of individuals, both in terms of physical health and mental well-being. This wealth of experience perfectly positioned Rob for his new role as our Health & Well-being Co-ordinator as part of the Community Engagement Team.



- Rob's primary responsibilities, amongst others, include promoting the knowledge of the people we support and staff about healthier living practices.
- Attending meetings and forums with other health professionals to promote the fair access to healthcare for the people we support.
- Supporting staff and the people we support when dealing with admission to hospital or when having difficulty accessing the right healthcare.
- In addition, he also organises and promotes health-centred events and activities that serve as enjoyable means to exercise.

Since joining the team in the closing months of the 2022-23 year, Rob quickly adapted to his new role, carrying forward some excellent projects initiated in the previous year. Moreover, Rob has initiated some of his own projects and remains an active voice for suggesting and promoting ideas for the remaining part of the 2022-23 year. His efforts continue to bolster our commitment to promoting health and well-being within our community.

Health & Well-Being

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Building on our foundations

Last year we initiated a program of 'learn to cook' sessions in partnership with the Baytree Cooking Academy CIC. These were so well received that we have since requested more to try and meet the demand.

Cooking Workshops

Learning to cook, with a focus on cooking healthily, has been central to all of the sessions. Many of the people who have attended have taken their skills into their own homes and cooked meals for their families and loved ones.



Our Walking Group

We continue to promote exercise for all through organising monthly walking groups throughout the year. We're always looking to find interesting and accessible places that we can explore.



Health & Well-Being

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Brew Tuesdays & Rotunda

In early 2023 we restarted a program of coffee mornings for the people we support to come and have a chat, grab a brew and maybe talk about their mental health. Soon after we worked with The Rotunda to move the coffee mornings to their venue just outside the City Centre. Allowing us to use a local community venue and providing a neutral space for the people we support to meet up and make friends. Some of the people who came for a brew have since returned to take part in other things that Rotunda had to offer.



(Left to Right) ???



Holmwood Farm

Working in partnership with Holmwood Farm has given many opportunities for the people we support to experience growing fruit and vegetables for themselves. The farm has also provided a venue for people to come together and make friends at the same time as working together on the farm. We have organised a few group events during the year, including our Pumpkin Carving Party held around Halloween time, in which the people we support carved a pumpkin they had grown themselves. Add in a bit of fancy dress and you have yourself a party!



Last year our “Monthly Meet-Ups” were enabled through NHS England funding that recognised the role of social engagement in overall well-being. The initiative allowed us to organise monthly activities for the people we support throughout the 2022-23 year. Take a look at what we got up to.



For our first Monthly Meet-Up way back in April 2022, we took a walk to the British Music Experience in Liverpool City Centre.

Everyone who attended had a great time discovering all the exhibits and having a go at the instruments that had been put on display for people to try for themselves.



Next up... In May we arranged to meet up at Hollywood Bowling in New Brighton for a couple of sessions of Ten-Pin Bowling.



Fully accessible with bowling adaptations for anyone who might struggle to lift or handle the heavy bowling ball, everyone was able to be involved in a little healthy competition between friends.



Monthly Meet-Ups

NHS
England



The Chester Zoo visit in June was a resounding success, bringing joy and positive impact to attendees.



This experience has set a standard for using accessible coaches for future outings, allowing us to create memorable experiences and contribute to the well-being of those we support, thanks to the NHS initiative.

In July we found ourselves in quite a strange place. Called The Quirky Quarter in the centre of Liverpool it has lots of rooms and exhibits that challenge how you might look at things.



Each of the rooms we visited were perfect for us to grab a selfie or two and as you can see we took full advantage.



Monthly Meet-Ups

NHS
England



What better way to get out and about in August than a visit to the Southport annual Flower Show.



Everyone enjoyed their walk around the exhibits of flowers and temporary gardens as well as capturing some great photos.

A few of us also picked up a cheeky plant or two for our own gardens at home. Reminding us what a great day it was each time we see it.



Popular as a daytrip destination and suggested by the people we support, Llandudno was our next Monthly Meet-Up back in September 2022.

Despite the bad weather we made the best of a fun day and took ourselves indoors for a game of air hockey and trying our luck on the 2p drop machines.



Monthly Meet-Ups

NHS
England

Welcome to October and we just had to have a Halloween Party. So we did! Only this time we also got involved with some pumpkin carving.

To top it all off we added in some fancy dress and had a great day.



Claire was our well deserving winner of best costume and everyone else went home with some scary looking pumpkins.



For our November Monthly Meet-Up, we took a trip to Blackpool to catch the lights and have a stroll around to see what was going on.

While there we were lucky enough to grab some Ballroom tickets and watch some amazing dancers practicing their steps.



This trip turned out to be Strictly Amazing!



Monthly Meet-Ups

NHS
England



In December we decided to take a little trip Christmas shopping and nowhere says 'Shop-til-u-drop' like the Trafford Centre.

It was a great experience all round as some of us had not been before. We helped each other out with directions and what was best to see and do.



We took the chance to have some lunch together and then off for a spot of Christmas gift shopping before the rush.

Do you have any ideas for us?

At Options we're always looking for ways to improve in everything we do and part of this process is asking the people we support and staff what we could do better.

Sometimes we do this through surveys about things such as health or support. Sometimes, just by asking a direct question and actively listening to what's answered.

Whilst our main focus is around the people we support and support staff, we are also keen to hear from families, carers and the wider community.

If this is you, then it'd be great to hear from you. You can find our contact details at the back of this report or you can check out our social media for more stories and content as and when we post.

We look forward to hearing from you!

72 New Things To Do

Having an aspiration for yourself plays a large part in how you live your life. For people with a learning disability this is no different. Where this becomes difficult for the people we support is not knowing what's available to try.

So, in January we launched our **72 New Things To Do** project. Our aim was to present ideas to everyone for them to try during the coming year. Hopefully, by trying a variety of different and new things everyone would be able to find one or two they like.

We created and printed posters so that everyone who chose to take part could keep track and tick or cross off each activity when they had tried it.



To help support this we also created a private Facebook group where everyone could share stories and pictures of the things they've tried and support each other with great comments.

We currently have over fifty members and hope for more. Check out our next report to see how many people took part and for lots of great stories and images.

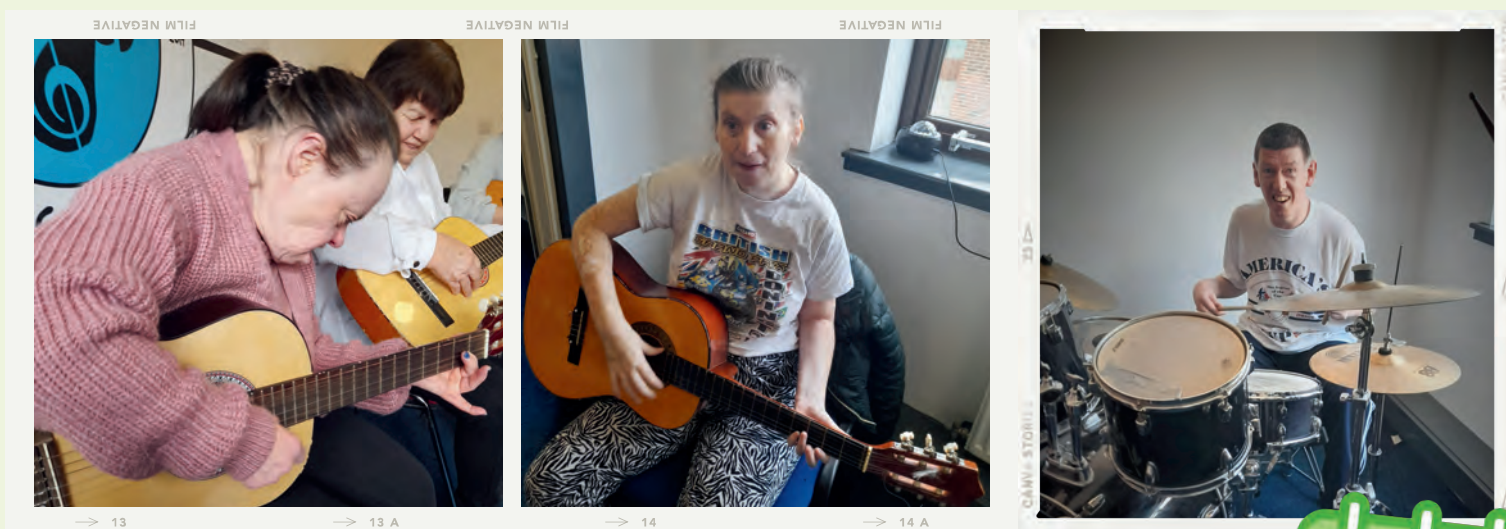
We hope to do it all again next year, so keep a look out later this year for your chance to join in and try some new things for yourself.



Played to our own tune

Back in 2021, we teamed up with The Moozik Academy based in Woolton Liverpool, to host engaging workshops to showcase different instruments and inspire participants to pursue their musical aspirations.

Evelyn, Juanita, Jane, and Phil had already discovered their joy for music and had attended sessions getting to know the drums and keyboards. This last session back in April was centred around the guitar.



In this guitar class, our beginners explored how to handle the guitar, 'hand positioning' and 'strumming' techniques. You can see how everyone managed to handle their guitar well from the photos above.



Moozik Academy prides itself on its inclusive learning environment, welcoming individuals of all ages, backgrounds, and musical abilities. The friendly instructors ensured a comfortable and motivating experience throughout each of the workshops.



Following on from these sessions, Phil asked to carry on learning and particularly mentioned the drums as his favourite.



Got Snapshot Happy

In April, our Community Team reinitiated our photography group in the form of new workshops. We had already tried Photography some years ago, purchasing cameras and other equipment but this time the purpose was twofold. To continue our engagement in diverse activities, and to encourage the participation of support staff in sharing their own expertise with the people we support. Rob Flynn, a professional photographer and a former Outreach support worker, was approached to coordinate these workshops. The project was split into twelve sessions using varying themes each week, so that everyone got to learn about lots of the different aspects of photography.





The first six of twelve sessions revolved around being outdoors, including managing light, colours, angles and centring your shot. The last six sessions, held indoors, were arranged around using light and colour to make different effects. You can see the variety of results below.



Supporting Others...

Our Vision of ***“a better world where people with disabilities contribute as unique and valued members of inclusive and dynamic communities”*** can be seen in everything we do and particularly on occasions where we partner with other organisations and people. Through cooperation and pooling resources we are able to support each other to promote the best outcomes for the people we support.

The Lord Mayor chose us...

We were delighted to find that Liverpool's Lord Mayor for 2022-23 (Cllr Roy Gladden) had chosen Options as his charity of the year, alongside some other great charities such as Liverpool Domestic Abuse Services (LDAS) and The Veterans Charity.

Throughout the 12 months we have been involved in some great events organised to raise awareness of the charities and the work they do for others. The events we attended included an evening meal barge trip at the Albert Dock, a tour of Love Lane Brewery, including a tasting session. An artisan cheese tasting evening as well as The Lord Mayor's carol concert at St George's Hall and The Lord Mayor's Ball, held at the Town Hall amongst others.



Supporting Others...

2022
NOV



Project Collective

Project Collective is a group of organisations and incorporates not just Options, but Bluecoat's Blue Room, Natural Breaks, Mencap - Liverpool/Sefton and Tate Liverpool. In November 2022, the collective was invited to take part in a 3 day program of events at Tate Liverpool by Hastings based Project Artworks. Across the 3 days, visitors were able to meet the artists, view their art and take part in art workshops.

In March, the group got together again to make plans for the forthcoming year.



2023
MAR

Project Collective meeting



Visited Dutch Farm

In June, our collaboration with Dutch Farm-YMCA in Garston, South Liverpool received some additional funding. Liz Sabatini, the driving force behind the Dutch Farm project, worked in partnership with Options to meticulously plan an enjoyable experience at the farm, allowing us to embark on a summer program filled with exciting new activities.



As part of the summer program, the people we support also enrolled on an NVQ Level 2 employability course in association with Myerscough College. The course involved learning new skills around horticulture, such as spotting environmental hazards, identifying skills that they already had that would be useful in the horticultural workplace, as well identifying any new skills they might need for a job in the future. Everyone worked hard and 7 people passed the course and received a certificate of achievement from the college.



Took Time for A Spot Of Tea



Every year, besides the pandemic of course, we have celebrated being part of the community in our little neck of the woods in Liverpool's City Centre.

Our aim is to engage with those working and living in our local area and gives us the opportunity to show who we are, what we do and perhaps more importantly, how the people we support lead us in making this great event happen.

The community has changed in recent years through urban development from a largely business area, to a community that now includes a much higher proportion of residential homes. Even with these changes we continue to improve and develop each year with the same aim.





The Livvy BBQ

The Livvy's Community BBQ, which took place in September, was a great success! The event was organised to bring the local community together and raise funds for both Options and The Livingston Street Community Centre.

We were so happy to have Anita and Sarah, two people we support, volunteering to manage the raffle along with Dave's stall showcasing jewellery made by the people we support.



In total, we managed to raise an impressive amount of £300. It was a fun filled occasion with delicious food, exciting activities, and an opportunity to get to know the local community. We sincerely thank everyone who attended and participated, as your support made a real impact.



We're looking forward to next year's event as it keeps getting better and better.

A huge shout-out to everyone at Livingston Community Centre and Equilibrium NW for their support in making this event a great one!

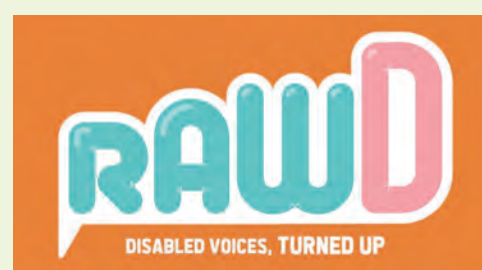


Did a Bit of 'Rock & Roll' at the Panto

The Rock n' Roll Panto has always been really popular among the people we support, becoming an almost cherished annual tradition. This year we secured tickets for a group of 40 people to attend the Everyman Theatre in December.



Looking ahead to Autumn/Winter 2023, we have a new goal in mind. We're organising our very own panto with the assistance of our friends at RAWD.





Christmas at Holmwood Farm

On December 22, we gathered at Holmwood Farm for our usual Christmas party. Always a fun occasion before the farm's temporary closure over the winter period. The event was filled with lots of activities to help bring us all into the festive spirit.

We joined in a lively quiz, creating friendly competition among us and we joined together in a heart-warming sing-a-long, belting out those Christmas tunes. To add a personal touch to the festivities we created Christmas cards and baubles, putting our own creative twist on each of the decorations.

The people we support made a valuable contribution to the party by bringing delicious food items for the buffet, ensuring a fabulous spread for everyone to enjoy. It was an unforgettable Christmas celebration that brought laughter, traditional festive cheer and some cherished memories.





Placed in Birkenhead



In January 2023, along with other organisations we were invited to collaborate with Placed for a pivotal meeting, gathering feedback and ideas for the Birkenhead 2040 regeneration project.

Innovative and interactive methods were designed to involve people with a learning disability to provide their views and opinions. A significant part of our process was the creation of easy-to-understand materials that enabled those we support to participate effectively and we were thrilled to witness the active contribution of those we support here at Options as a result.



Following that success we are now collaborating with Placed to condense the outcomes of the workshop into an easy-read summary. This will be presented not only to those who attended but also to the architects and councillors involved in the Birkenhead 2040 project, ensuring their insights are incorporated into the broader planning process.



Jacqui's 1st time away without mum

Back in April Jacqui was really excited and anxious to be away from home for the 1st time without her mum. She chose to join a group of her friends from The Vibe community group and take a short break to Colomendy in Wales.



As a person who uses a wheelchair, Jacqui had never tried many of the accessible activities on offer, but really enjoyed the challenges with the support of her friends and support staff Jen.

Anita goes down "The Rabbit Hole"

Back in November 2022 we were delighted to hear that Anita had found herself a volunteer position at a local CIC shop. Anita was so happy to share her story we wrote a blog for our website. If you want to know more, just pop over to our website.





Got Creative and Crafty

In collaboration with Becca Buttons, we launched a craft club during Feb and March 2023. Inspired by the 'creative' category in our '72 New Things To Do' project.



This 6-week curated program introduced us to a variety of crafts each week. The sewing machine sessions were particularly successful, as we discovered a lot of natural talent among those that attended. We just love it when a good idea works and we find skills that we didn't know we had.





Took to “Accessible” water.

Liverpool Water Sports Centre offers an accessible speed boat experience designed for people looking for inclusive activities. Billy and Paul who had never been on a boat before thoroughly enjoyed the adventure.

The Centre's “Wheely-boat”, which features wheelchair accessibility and adjustable seating, meant everyone was safe and comfortable.



We we're so happy to hear that Billy and Paul enjoyed the activity so much that they planned their own visit and went back for another go soon after.



Learnt how to ski like pros

Following on from our taster sessions last year, and the great feedback we got from the people we support, we organised a 6 week program of skiing lessons so that people could progress their skiing skills further.

Once again we teamed up with Disability Snow Sports UK at the Chill Factore near Manchester. The people who attended really showed their commitment to learning and developing their skiing abilities.





Took a trip to see the London sights

Working towards our Vision of, "A better world where people with disabilities live as unique and valued members of inclusive and dynamic communities".

A large part of achieving our Vision is having aspirations. What choices do people we support have when deciding on their own aspiration? So, we went one step further and created our '72 New Things To Do' project.

By encouraging people to try new things and have a list of their favourites, they can decide for themselves which ones to try again and build their own aspiration.

With this in mind, we decided to combine just a few of our '72 New Things' with a trip to our nation's capital back in March.





Celebrated the festive season

At Options we love an opportunity to meet up with friends and loved ones. During December there were lots of great get-togethers including our annual Christmas party. So we thought we'd share some of the great photos we managed to capture.





Shared some highlights of our year



Krista tries indoor skydiving.



Dennis celebrates his birthday at work.



The leadership team get festive.



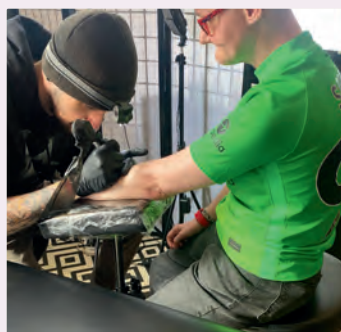
Angela and Olivia at our Christmas Kids party.



Sue toasts the Queen's platinum jubilee.



Phil helps out with army veterans cooking classes.



Samo gets his first tattoo.



Peter starts his training for the Mersey Tunnel run.



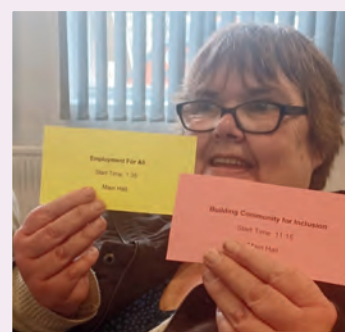
Alan gives us a Christmas reading at Options Carol Concert.



Hand & Voices perform at the Lord Mayor's Christmas Concert.



Jonathan travels to York for the LDE Conference.



Anita making her choices known at the York LDE Conference.



Billy & Paul make a contribution to their local food bank.



The people from Sefton take a barge trip they planned for themselves.



Helen takes her own photos at Chester Zoo.



Ste has a go at piloting the boat for the first time.

Long Service Awards (LSAs)

At Options, just one of our 12 "Working Values" is "Recognition & Encouragement". Appreciation and encouragement are great motivators and we continually seek to identify opportunities to praise and encourage each other, and celebrate successes.

With this in mind, we wanted to recognise and celebrate Options' staff who have supported people for a number of years. We believe that the commitment shown by our staff members has been a central theme in the success of the support given and the outcomes that the people we support achieved as a result. Many of which you have seen in the previous pages. As a result, we instigated our celebratory program of Long Service Awards or LSAs for short.

These are given for each 5-year milestone that staff continually worked and supported us as a person-centred organisation and ranging from 5 years, right up to 25 years, you can imagine there were more than a few to be given out. Far too many to feature here today, but we have featured everyone in our next 2023 Opt-In.



Training & Development

Person centred Leadership (PCL)

At Options we're committed to training and development and this includes supporting our staff to find and develop those skills needed to make a great leader. During the 2022-23 period we ran another of our great PCL courses which aim to develop people's innate qualities and skills, preparing them to advance in their social care careers.



Training & Development

Our continued commitment...

We are proud to go beyond our statutory requirements in staff training and throughout the year we have continued to invest in our staff training programs. Through continuous development of our in-house Learning Disability Foundation (LDF) training, supporting staff to attain apprenticeships in Health & Social Care and by identifying the person-specific training required for people we support, we aim to provide the best start for our new staff and the continual improvement of our current staff.



Promoting Good Mental Health

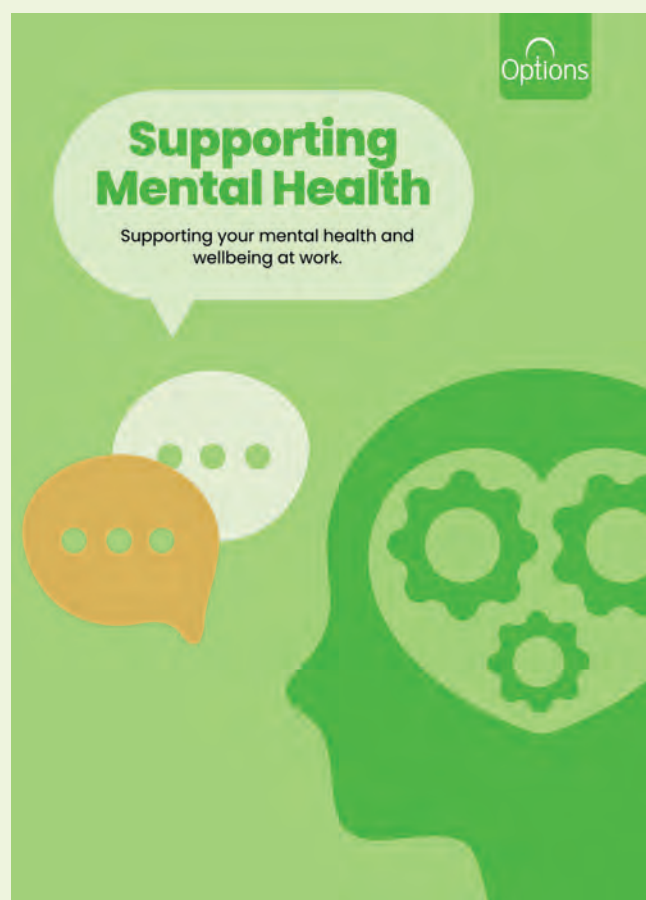
Recognising good mental health...

Since the pandemic we have witnessed a marked increase in the number of people beginning to appreciate their own mental health, how this affects their daily lives and their work/life balance.

We believe that supporting good mental health is a vital part of providing great support, so this year saw us develop and improve our commitment to mental health and well-being in the workplace.

Through a number of initiatives such as Mental Health Champions, an Employee Assistance Program (EAP) and the production of our "Supporting Mental Health" booklets we aimed to help inform people about mental health and support them to access the right assistance when needed.

The right information...



Having the right information and guidance is essential for supporting mental health and making sure that we talk about it in a positive way.

Our booklet was created to ensure people had the facts and tools needed to help identify when their mental health was being negatively impacted and to provide guidance on what to do about it.

The booklet helps to identify when your mental health may not be at its best, with examples of the early warning signs that can occur when feeling stressed or overwhelmed.

It also gives great tips on how to maintain good mental health, signposts a list of resources that you can access for yourself should you need to and provides space for you to make a plan of your own on how best to keep mentally healthy.

These were given to all existing staff and also to each new staff member that joined us; with a separate version specifically designed for line-managers as a great starting point for a conversation during supervision or in raising awareness in general.

Promoting Good Mental Health

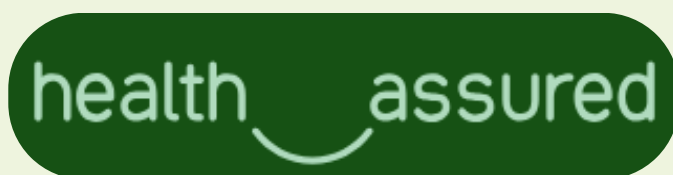
Meet our Mental Health Champions.



Supporting mental health can be challenging and we understand that simply providing information and guidance may not be enough for some people. Having someone to talk to, face to face, can make all the difference to someone who is struggling with their mental health. In some instances the personal touch can be much more accessible or appropriate so we put out a call to our staff team and asked if anyone would like to be a Mental Health Champion.

Our champions are mental health first aid trained and empowered to talk about mental health in the best possible way. Talking about mental health in a positive way goes some way to making conversations easier, but confidentiality is upmost when encouraging people to talk about their problems. Similarly, ensuring that making that first step in contacting someone is as easy as possible is a high priority. We made this as simple as possible by using a dedicated email address and QR code link for easy scan and go.

Assisting our Employees...



As well as our own mental health support initiatives this year we also joined an Employee Assistance Program or EAP for short.

Provided by Health Assured, the program incorporates lots of different advice and guidance and includes support with issues that are non work-related. Fully accessible online and also including a 24 hour confidential helpline, this program is able to offer more professional services to our staff and support them at any time of the day or night.

A little about us...

During 2022-23, we supported **171** people

Supporting **116** individuals in Supported Living and **55** on Outreach

0.6%

were aged
under 18*

12%

were aged
18 - 30

35%

were aged
31 - 45

40.4%

were aged
46 - 64

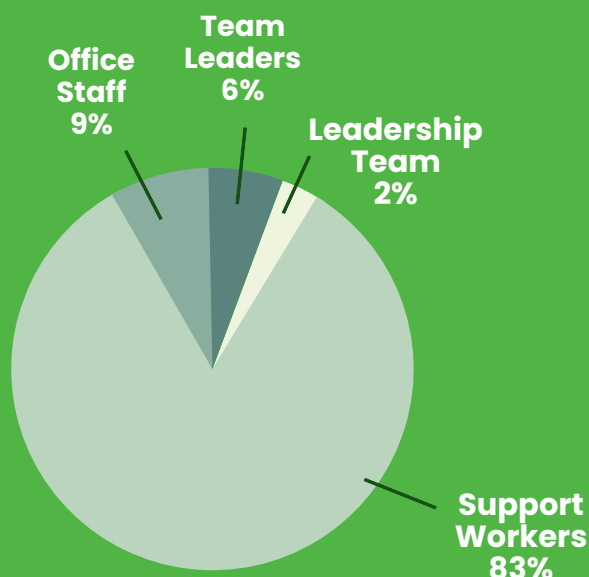
12%

were aged
65 and over

On average, in 2022-23 we had

332

members of staff
working for us



Throughout 2022-23...

We provided...

454,491

hours of support
to people



We supported **6** new
people,
adding up to an additional

22,750 hrs

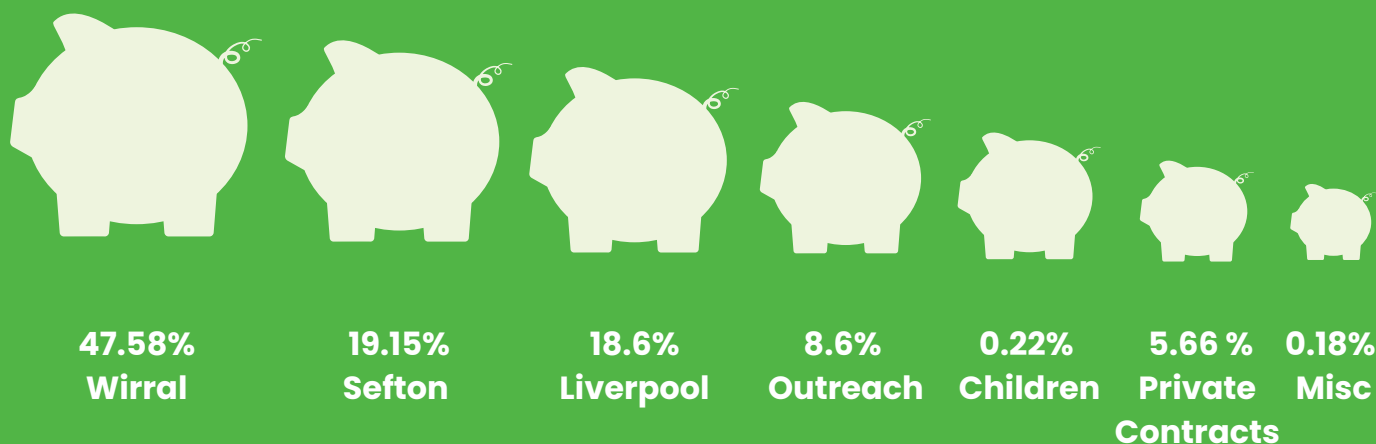
of support provided

How Do We Add Up?

Between April 2022 and March 2023
we had a total income of:

£9,074,961

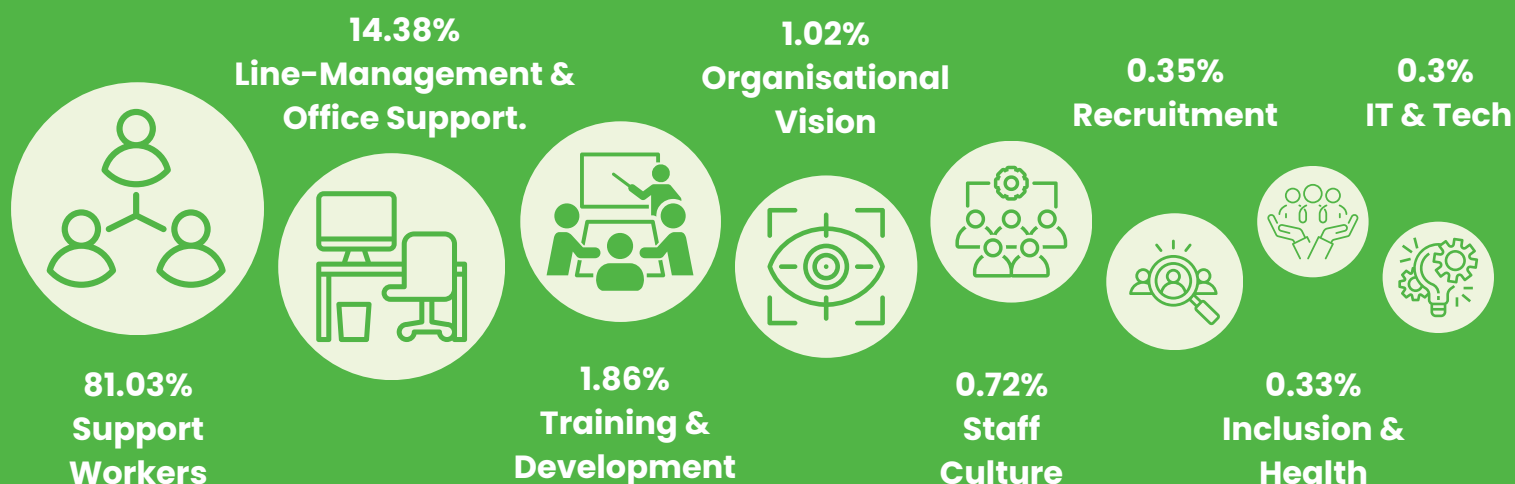
The funding we received can be broken
down into the following areas...



Between April 2022 and March 2023
we had a total expenditure of:

£9,344,770.71

Our expenditure can be broken down
into the following areas...



Why join Options?



You care passionately about people

Recognition for doing a great job (from a simple thank you to more formal recognition)

As much responsibility as you can manage

An opportunity to make a real difference to someone's life



Excellent training and development. You'll have the opportunity to learn from some of the best trainers

A real voice and say in the organisation

Regular support and supervision helping you to grow and develop

An opportunity to develop your skills as part of a team

The chance to work for the best supported living agency in the world (work in progress!)



Our Aims

Through our work Options aims...

- To support people to have a fulfilled and meaningful life.
- To support families and carers to enable people we support to achieve the lives described above.
- To provide a challenging, rewarding and supportive work experience for staff, where they are able to use their gifts and talents for the benefit of people we support.
- To help and engage with communities to understand how they can support people with disabilities to live valued lives in those communities.
- To provide excellent value to people we support and to those who purchase that support.
- To work in partnership with local authorities, health bodies, specialist trusts, housing associations and others to provide excellent support.
- To share our learning, successes, mistakes and our experiences with others, and to constantly learn from others.
- To develop and strengthen Options as an organisation in order to fulfil our mission.



About Our Report

We love to tell stories!

Stories about the great events, activities and achievements that the people we support have done, or plan to do. Stories about great support. How staff go that extra mile because they believe in empowering people to do their best and stories about the amazing things that happen as a result.

Every year we show these great things in our Annual Report and we try to ensure that we show you a wide variety of what's been happening. We'd love to show you everything but there just not enough room!

Which is why we use social media to share lots of different things throughout the year.

From celebrating our achievements and the achievements of our partners, to sharing information and tips as well as everything else in between. We aim to show who we are and what we do.

Why not join us, take a look and see for yourself?

Keep In Touch!

You can find us on:



@OptionsEmpowers



@OptionsEmpowers

Keep a look out for our new content and don't forget to like, share and follow us.



Thank you for reading

Want to get in touch with us?



1st Floor, St Nicholas House,
Old Churchyard,
Liverpool.
L2 8TX



welcome@ofsl.org.uk



0151 236 0855

www.optionsforsupportedliving.org



Living life to the full!

Charity registration number 1063038

Company registration number 02861966 (England and Wales)

**OPTIONS FOR SUPPORTED LIVING
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

OPTIONS FOR SUPPORTED LIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ivor Langley
Louise Barry
Julia Erskine

Chief Executive and management team

Chief Executive	Kevin Peacock	
Deputy Chief Executive	Lisa Goulding	
Finance manager	Emily Kennedy	(Resigned May 2023)
Development manager	Sharon Smith	
Development manager	Marie Binns	
Development manager	Nicola Anderson	
Development manager	Jennifer Clarke	
Quality & operational support manager	Jill Bainbridge	
Training & organisational Culture Manager	Angela Marincowitz	
Community engagement & development manager	Christine Bithell	

Charity number 1063038

Company number 02861966

Registered office / Head office St. Nicholas House
Old Churchyard
Chapel Street
Liverpool
L2 8TX

Auditor BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Bankers Lloyds Bank plc
Merchants Court
2 - 12 Lord Street
Liverpool
L2 1TS

HSBC plc
99-101 Lord Street
Liverpool
L2 6PG

Barclays Bank plc
Lord Street
Liverpool
L2 1TD

OPTIONS FOR SUPPORTED LIVING

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Statement of cash flows	12
Notes to the financial statements	13 - 27

OPTIONS FOR SUPPORTED LIVING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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) (effective 1 January 2019)".

Objectives and activities

Options is an organisation whose purpose (our mission) is to enable, empower and support people with learning disabilities to live their lives to the full.

Our philosophy of support - that we listen to people and support them to achieve what they want - is called person centredness. Person-centredness runs through everything that Options does. Fundamentally we believe that every person is unique and valuable. With the right support around us we can all live happy and fulfilled lives and contribute to the communities we live in. This is true for people both with and without a learning disability.

Person-centredness starts with listening to the people we support, understanding their hopes, wishes and aspirations, and then building support packages around them to help them achieve those aspirations. Some of the support is to people living in their family homes, and some to people who live in houses or flats they own or rent.

"The objects of the Company are to relieve adults and children who have disabilities and in particular by the provision of support which we will encourage and assist adults and children to lead lifestyles of their own choice." (from the Memorandum of Association).

This has been delivered by the provision of support to people with disabilities living in their own homes or family homes in the community. This support was provided in Liverpool, Sefton and Wirral.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit — activities and achievements this year

The formal objects of Options for Supported Living are to support adults with learning disabilities, and in particular to encourage and assist such adults to lead lifestyles of their own choosing.

In December 2022, Government's Adult Social Care Committee gave a compelling vision for those who access support to live fruitful, active, and valuable lives. They called this a 'gloriously ordinary life'.

We are proud to report that this year has been a year of gloriously ordinary lives for the people we support and many of our staff; with some gloriously extraordinary achievements mixed in.

- We are proud to have been the Lord Mayor of Liverpool's charity of the year this year – with people we support hosting and attending events, raising awareness of Options mission and vision along the way.
- As we start to shape the way communities are for the people who live in them (including those with learning disabilities) we have seen outstanding contributions from some of the people we support. We've built new friendships, especially where we have travelled together to new places.
- We launched our 72 'new' things campaign, inviting everyone to try something new, and many have responded, creating a good deal of buzz on social media.
- We have remembered and celebrated those who we have lost; reflecting on the difference Options has made to peoples' lives compared to life before.
- We've responded to the challenge of improving health for the people we support – new activities for exercise, eating healthily, , raising awareness of health issues and supporting people to access the health service.

OPTIONS FOR SUPPORTED LIVING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

In total we supported 180 people throughout the year, providing nearly 9000 hours of support. 63 people were supported via outreach. These are people living with family members who use support to undertake activities, get out and about or support family members to go about their activities. 117 people were supported in 'supported living' those who live in their own properties and access support to do everyday activities.

The Government report posed the question 'if not now, then when?', to which our answer is 'for the last 30 years'. We continue to believe that people do both ordinary and extraordinary things with the right support – something that we have proven again and again over our history.

Financial review & future plans

We note that the past twelve months has seen some of the toughest operating conditions in our 30-year history. A social care system that is 'under-funded, under-valued and consequently under-staffed' means that the independence, freedom and choice of people we support is at risk more than any time in our history.

Financially, Options has managed well. Prudent management means we have a healthy reserve position. At the end of the year we have £4,223,721 in reserves, of which £955,139 is free reserves, £2,990 relate to restricted reserves and £3,265,592 is designated for the future purchase of property; social enterprise creation to further the lives of people with disabilities; and to cover 3 months of operating costs.

We were able to stay ahead of the market in terms of staff pay in our efforts in recruitment and continue to provide quality support. We moved to £10.90 per hour, a 9% increase in line with the cost of living increase and restructured our sleep in payments to a fixed fee per night. Staffing remains our priority into 2023/24 – outcomes rely on great support workers and we have invested in staff cultural activities, recruitment and retention incentives and training in order to set ourselves apart as a provider.

The use of agency staffing has increased significantly this year. This is an additional cost to Options and is driven by a tight employment market. The cost of agency staff is higher than employed staff, and less consistent for the people we support. We are taking measures to reduce our agency costs in 2023/24, but have budgeted an additional £250,000 for the next 12 months.

Overall, our income was £9,074,961 and our expenditure £9,358,605. This represented a 2.97% loss. In addressing this deficit, we have made significant representations to our commissioners to increase commissioned rates, assessing the true cost of good person-centered support to be nearer £25 than the £17 we are paid. Rates for next year have improved, with increases of between 9 and 14% per local authority. Our budget for 2024 shows an operating surplus, but with a conscious investment from our free reserves to maintain life opportunities for people we support – and a commitment to inclusion, health and community activities according to our objects.

We have also continued to develop, introducing new electronic systems for supporting people well, and setting the groundwork for new administrative systems next year. This will support future efficiency measures. We welcomed a new CEO and Deputy CEO in a restructured leadership team and have set the foundations for what we hope will be the next 30 years of Options support. This future will include proactive efforts to invest and diversify our income base.

Reserves policy

The Charity's reserve policy identifies specific and generic risks, assessed annually, and an appropriate level of reserves are set aside to cover these. Reserves are reviewed annually to ensure continued financial security and to provide for contingencies.

Options policy is to hold reserves equal to 3 months of operating expenditure which equates to £2,339,651.

Details of designated funds and of restricted funds may be found on note 18 and 19 of the accounts.

Investment Policy

Aside from retaining a prudent amount in reserves each year, the remaining funds are allocated for expenditure. Any funds not immediately required are invested in interest bearing deposit accounts. The trustees have agreed an approach to increase the minimal returns from holding cash deposited on a short-term basis.

OPTIONS FOR SUPPORTED LIVING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

The trustees confirm that the major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks. The major risks to the Charity currently are:

1. Wholesale re-provisioning/re-tendering of supported living by any of our major purchasers.
2. A move by purchasers (statutory) away from individualised support.
3. A major incident damaging our reputation.
4. The loss of key personnel within the organisation.
5. Budget cuts within local authorities squeezing our flexibility to work to our unique model, and support becomes unachievable within the principles we work to.
6. An inability to attract and retain staff of the quality we need to work as we do.
7. Regulations and bureaucracy thwarting person centred support
8. The impact of the Corona Virus epidemic on local authority funding

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The company has no share capital. Every member of the company undertakes to contribute to the assets of the charity, in the event of being wound up while he or she is a member or within a year of ceasing to be a member for debts and liabilities of the charity contracted before he or she ceases to be a member, such amounts may be required, not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ivor Langley
Louise Barry
Julia Erskine
Kevin Peacock

(Resigned 1 May 2022)

Richard Williams was replaced as Chief Executive of Options in May 2022. This has meant that the Charity has operated with 3 Trustees for the duration of the year, with explicit permission of the Charity Commission.

Appointment and Induction of Trustees

Trustees are normally appointed at General Meetings but can be agreed by quorate at any full Trustee Board meeting. There is an agreed time limit of four years for trustee length of service, after which a trustee could then be re-appointed for a further four years. No absolute limit is set as the organisation benefits from a mix of long-serving and of newer trustees.

Trustees hear directly from the people Options' supports through Voices R Us – groups established to report into the Trustees about performance, satisfaction in the activities of the organisation, and the wider context of the organisations work.

All appointed trustees go through an induction process with existing trustees and the Chief Executive / Deputy Chief Executive of the charity; induction covers the context in which Options works, its Vision, Mission, Aims, Beliefs, Working Values, and the Development Plan and Budget.

OPTIONS FOR SUPPORTED LIVING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Organisation

The trustees employ an executive team to run the day-to-day operations of Options. This is led by a Leadership Team consisting of four Development Managers, Community Engagement and Development Manager, Finance Manager, Quality & Operational Support Manager, Training, Culture and Office Manager, a Deputy Chief Executive and a Chief Executive. A new Chief Executive was appointed on 1st May 2022.

Major decisions affecting the charity must be approved by the trustees. The Trustee holds the strategy for the organisation through its Development Plan, which identifies the major priorities for the organisation, and is the basis of an annual the budget. In order, for a decision to be passed by the trustees there must be a quorum of at least three trustees present at a meeting. The trustees meet together five or six times a year, and one or two members sit on the Finance Sub-Committee which also meets five or six times each year.

The trustees, together with the Leadership team are the key management personnel in charge of directing and controlling, running and operating the charity.

Pay policy

All trustees give of their time freely and no trustee received remuneration in the year.

The pay of senior staff is reviewed annually by the trustees with any increases approved by the full Trustee Board. Remuneration is based on roles and responsibilities undertaken. The annual review accounts for inflation and is benchmarked against information gathered for similar roles in the Social Care Charity sector.

The remuneration of the Chief Executive consists of salary, pension and performance related pay or bonus. The performance of the Chief Executive officer is assessed annually by the Trustees to determine the bonus element, which is capped according to the organisations' financial policies.

When setting the remuneration of the Chief Executive Officer, the trustees recognise that the salary needs to attract an individual of high calibre, who can lead the organisation through the complexity of the social care sector, and whose role will involve making important decisions for staff, volunteers and people supported by the charity.

Auditor

In accordance with the company's articles, a resolution proposing that BWM be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Ivor Langley
Trustee

27 November 2023

OPTIONS FOR SUPPORTED LIVING

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Options for Supported Living for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that 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. 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.

OPTIONS FOR SUPPORTED LIVING

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPTIONS FOR SUPPORTED LIVING

Opinion

We have audited the financial statements of Options for Supported Living (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 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 2023 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 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.

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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

OPTIONS FOR SUPPORTED LIVING

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OPTIONS FOR SUPPORTED LIVING

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 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' 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

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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 company through discussions with directors and other management;
- 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 company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- 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.

OPTIONS FOR SUPPORTED LIVING

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OPTIONS FOR SUPPORTED LIVING

We assessed the susceptibility of the 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.

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 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; and
- enquiring of management as to actual and potential litigation and claims.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM

12 December 2023

Chartered Accountants
Statutory Auditor

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

OPTIONS FOR SUPPORTED LIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	100	5,000	5,100	356,752
Charitable activities	4	9,047,587	-	9,047,587	8,695,020
Investments	5	17,497	-	17,497	3,090
Other income		4,777	-	4,777	12,303
Total income		<u>9,069,961</u>	<u>5,000</u>	<u>9,074,961</u>	<u>9,067,165</u>
Expenditure on:					
Charitable activities	6	<u>9,342,567</u>	<u>16,038</u>	<u>9,358,605</u>	<u>8,776,552</u>
Net (expenditure)/income before transfers		(272,606)	(11,038)	(283,644)	290,613
Net movement in funds		(272,606)	(11,038)	(283,644)	290,613
Fund balances at 1 April 2022		<u>4,493,337</u>	<u>14,028</u>	<u>4,507,365</u>	<u>4,216,752</u>
Fund balances at 31 March 2023		<u><u>4,220,731</u></u>	<u><u>2,990</u></u>	<u><u>4,223,721</u></u>	<u><u>4,507,365</u></u>

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

All income and expenditure derive from continuing activities.

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

OPTIONS FOR SUPPORTED LIVING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	315,871	40,881	356,752
Charitable activities	4	8,695,020	-	8,695,020
Investments	5	3,090	-	3,090
Other income		12,303	-	12,303
Total income		9,026,284	40,881	9,067,165
<u>Expenditure on:</u>				
Charitable activities	6	8,720,708	55,844	8,776,552
Net income/(expenditure) before transfers		305,576	(14,963)	290,613
Net movement in funds		305,576	(14,963)	290,613
Fund balances at 1 April 2021		4,187,761	28,991	4,216,752
Fund balances at 31 March 2022		4,493,337	14,028	4,507,365

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

All income and expenditure derive from continuing activities.

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

OPTIONS FOR SUPPORTED LIVING

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		-		-
Current assets					
Debtors	15	505,115		461,669	
Cash at bank and in hand		4,328,068		4,690,781	
		<u>4,833,183</u>		<u>5,152,450</u>	
Creditors: amounts falling due within one year	16	(609,462)		(645,085)	
Net current assets			<u>4,223,721</u>		<u>4,507,365</u>
Income funds					
Restricted funds	18		2,990		14,028
<u>Unrestricted funds</u>					
Designated funds	19	3,265,592		3,268,389	
General unrestricted funds		<u>955,139</u>		<u>1,224,948</u>	
			<u>4,220,731</u>		<u>4,493,337</u>
			<u>4,223,721</u>		<u>4,507,365</u>

The financial statements were approved by the Trustees on 27 November 2023

Ivor Langley
Trustee

Company registration number 02861966

OPTIONS FOR SUPPORTED LIVING

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(380,210)		35,719
Investing activities					
Investment income received		17,497		3,090	
Net cash generated from investing activities			17,497		3,090
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(362,713)		38,809
Cash and cash equivalents at beginning of year			4,690,781		4,651,972
Cash and cash equivalents at end of year			4,328,068		4,690,781

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Options for Supported Living is a private company limited by guarantee incorporated in England and Wales. The registered office is St. Nicholas House, Old Churchyard, Chapel Street, Liverpool, L2 8TX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Transfers of funds from general unrestricted funds to designated funds are approved by the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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.

Revenue in respect of service contracts is credited to income in the period in which entitlement becomes due.

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.

Investment income is included when receivable.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(continued)

1.5 Expenditure

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 on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

1.6 Intangible fixed assets other than goodwill

Expenditure relating to the development of a management information system has been capitalised and is being amortised over its useful life of 3 years.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	straight line over life of lease
Plant and equipment	straight line over 3 to 5 years
Fixtures and fittings	straight line over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 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.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(continued)

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.

1.10 Taxation

The charity is exempt from tax on its income and gains falling within part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable activities.

1.11 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.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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.

Holiday Pay Accrual

Staff have different annual leave entitlement years, depending on the month they started working for Options. The Accrued Holiday Pay calculation is based on entitled annual leave allowance less annual leave taken between April & March, multiplied by the average rate of earnings for each staff. This can result in the accrual slightly higher or lower than the exact accrual.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	100	5,000	5,100	1,500	-	1,500
Grants receivable	-	-	-	314,371	40,881	355,252
	<u>100</u>	<u>5,000</u>	<u>5,100</u>	<u>315,871</u>	<u>40,881</u>	<u>356,752</u>

Other grant income includes £nil (2022: £33,933) to provide Corona virus support.

4 Charitable activities

	Support services 2023 £	Support services 2022 £
Services provided under contract	<u>9,047,587</u>	<u>8,695,020</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>17,497</u>	<u>3,090</u>

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Support services 2023 £	Support services 2022 £
Direct staff costs	7,891,908	6,977,509
Staff expenses	11,038	-
	<u>7,902,946</u>	<u>6,977,509</u>
Share of support costs (see note 7)	1,397,454	1,751,882
Share of governance costs (see note 7)	58,205	47,161
	<u>9,358,605</u>	<u>8,776,552</u>
Analysis by fund		
Unrestricted funds	9,342,567	8,720,708
Restricted funds	16,038	55,844
	<u>9,358,605</u>	<u>8,776,552</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	955,046	-	955,046	1,278,135	-	1,278,135
Staff expenses	31,349	-	31,349	22,608	-	22,608
Travel & housing	1,777	-	1,777	1,734	-	1,734
Other project activity costs	116,589	-	116,589	128,381	-	128,381
Premises costs	95,025	-	95,025	106,093	-	106,093
General administrative expenses	197,668	-	197,668	214,931	-	214,931
Audit fees	-	6,000	6,000	-	5,250	5,250
Accountancy	-	3,448	3,448	-	4,175	4,175
Legal and professional	-	42,128	42,128	-	30,888	30,888
Bank charges	-	4,830	4,830	-	5,185	5,185
Trustees meeting costs	-	1,799	1,799	-	1,663	1,663
	<u>1,397,454</u>	<u>58,205</u>	<u>1,455,659</u>	<u>1,751,882</u>	<u>47,161</u>	<u>1,799,043</u>
Analysed between Charitable activities	<u>1,397,454</u>	<u>58,205</u>	<u>1,455,659</u>	<u>1,751,882</u>	<u>47,161</u>	<u>1,799,043</u>

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
Audit of the charity's annual accounts	6,000	5,250
	<u> </u>	<u> </u>
Non-audit services		
Taxation compliance services	-	275
All other non-audit services	3,448	3,900
	<u> </u>	<u> </u>
Total non-audit fees	<u>3,448</u>	<u>4,175</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: none). None of the trustees received any reimbursed expenses during the year (2022: none).

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Chief Executive	1	1
Support Workers	319	331
Management and Administration	27	24
Total	347	356

Employment costs	2023 £	2022 £
Wages and salaries	7,825,860	7,112,775
Social security costs	568,762	592,588
Other pension costs	165,118	228,094
Training and development	154,751	160,751
Other staff costs	70,428	30,318
Agency staff	62,035	131,118
	8,846,954	8,255,644

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£70,001 to £80,000	1	-
£90,001 to £100,000	-	1

Contributions totalling £4,781 (2022: £29,917) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

11 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £165,118 (2022: £228,094).

At the year end there was an amount payable to the defined contribution schemes of £38,631 (2022: £39,735).

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Intangible fixed assets

	Software £
Cost	
At 1 April 2022 and 31 March 2023	120,212
Amortisation and impairment	
At 1 April 2022 and 31 March 2023	120,212
Carrying amount	
At 31 March 2023	-
At 31 March 2022	-

13 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022	22,006	102,711	13,580	138,297
At 31 March 2023	22,006	102,711	13,580	138,297
Depreciation and impairment				
At 1 April 2022	22,006	102,711	13,580	138,297
At 31 March 2023	22,006	102,711	13,580	138,297
Carrying amount				
At 31 March 2023	-	-	-	-
At 31 March 2022	-	-	-	-

14 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	4,792,713	5,105,582
Carrying amount of financial liabilities		
Measured at amortised cost	407,086	425,945

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	462,049	408,809
Other debtors	2,596	5,992
Prepayments and accrued income	40,470	46,868
	<u>505,115</u>	<u>461,669</u>

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		153,778	150,909
Deferred income	17	48,598	68,231
Trade creditors		26,953	39,563
Other creditors		157,840	90,297
Accruals		222,293	296,085
		<u>609,462</u>	<u>645,085</u>

17 Deferred income

	2023 £	2022 £
Other deferred income	<u>48,598</u>	<u>68,231</u>
 Movement on deferred income		
	2023 £	2022 £
Total deferred income at 1 April 2022	68,231	36,646
Amounts received in year	48,598	68,231
Amounts credited to statement of financial activities	(68,231)	(36,646)
	<u>48,598</u>	<u>68,231</u>

Deferred income comprises fees invoiced in advance of the provision of support services which relate to future accounting periods.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£	£	£	£
The Baily Thomas Charitable Trust	3,921	-	(3,921)	-	-	-	-
NHS England	10,882	10,952	(21,834)	-	-	-	-
Sport England	2,733	-	(2,733)	-	-	-	-
Big Lottery Community Fund	3,767	-	(3,767)	-	-	-	-
E F Rathbone Charitable Trust	1,000	-	(1,000)	-	-	-	-
Peter Harrison Foundation	4,000	-	(4,000)	-	-	-	-
David Solomans Charitable Trust	1,000	-	(1,000)	-	-	-	-
Will Charitable Trust	-	5,000	(4,591)	409	-	(409)	-
NHS health grant 2	-	8,214	(8,214)	-	-	-	-
NHS health grant 3	-	14,767	(4,660)	10,107	-	(10,107)	-
Wirral DSCR Grant	-	-	-	-	5,000	(5,000)	-
Other restricted funds	1,688	1,948	(124)	3,512	-	(522)	2,990
	<u>28,991</u>	<u>40,881</u>	<u>(55,844)</u>	<u>14,028</u>	<u>5,000</u>	<u>(16,037)</u>	<u>2,990</u>

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(continued)

The **Bailey Thomas Charitable Fund** provided funding towards the Life Skills Project, which provides practical educational workshops to increase the independence of people with learning disabilities.

NHS England provided funding for the 'Five Steps to Health' transforming care partnership project.

The **Sport England** grant provides taster sessions in various sports for 10 people with learning disabilities, autism and acquired brain injuries. These sessions give opportunities for people we support to try adapted sports and ultimately become more physically active .

The **Big Lottery Community Fund** provided funding for Friendly Fridays social meet ups activities for the people we support.

The **E F Rathbone Charitable Trust** provided funding for cooking sessions for the people we support.

The **Peter Harrison Foundation** awarded a grant towards the cost of a one year programme of adaptive sports activity in Merseyside.

The **David Solomon's Charitable Trust** is awarded for "Life Skills – Cooking & Independence Workshops", promoting greater independence and teaching valuable life skills to people we support. The workshops enable people we support to gain techniques and support to cook for themselves and others and to make improvements to their general health and well-being.

Covid related funding was provided for the following:

Infection Control Tranche 1 COVID Grants

To fund additional costs incurred as a result of the COVID-19 pandemic, including:

- To 'top-up' Statutory Sick Pay and/or normal contractual sick pay so that care workers receive full pay when self-isolating in line with government guidance and/or during any period of sickness absence directly due to infection with Covid-19.
- Unavoidable increased use of agency cover and/or overtime payments to staff incurred to maintain essential services.
- Additional PPE for staff procured to supply staff with PPE in line with prevailing government guidance on its use.
- To top up payments received under the government's furlough scheme for care workers furloughed because they are personally in the clinically extremely vulnerable group identified by the government as required to shield and who cannot be redeployed to work from home.
- Other use at the provider's discretion, to support its response to the pandemic to ensure that essential services are maintained, and people are supported.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(continued)

Infection Control Tranche 2 COVID Grants

The purpose of the Fund was to ensure that staff who were isolating in line with government guidance received their normal wages and did not lose income while doing so. Funding was also for steps to limit the number of different people from Homecare Agency visiting a particular individual or steps to enable staff to perform the duties of other team members/partner agencies when visiting to avoid multiple visits to a particular individual. Ensuring that members of staff work in only one care setting except in exceptional circumstances. This included staff who work on part-time basis for multiple employers or in other care settings, particularly Care Homes. This included agency staff (the principle being that fewer locations that members of staff work in, the better). Costs to limit the use of public transport.

Workforce Capacity Fund

The purpose of this funding was to enable providers to meet workforce challenges, and to enable the delivery of measures to supplement and strengthen adult social care staff capacity to ensure that safe and continuous care was achieved, including the following outcomes:

- maintaining care provision and continuity of care for recipients where pressing workforce shortages may put this at risk.
- supporting providers to restrict staff movement between care homes and other care settings in all but exceptional circumstances, which is critical for managing the risk of outbreaks and infection.
- supporting safe and timely hospital discharges to a range of care environments including domiciliary care, to prevent or address delays as a result of workforce shortages.
- enable care providers to care for new service users where the need arose.

Rapid Testing Fund

The main purpose of this funding was to support the setup, training, and implementation of additional rapid testing of staff, and to support testing for visiting professionals. All funding was to be used to support increased LFD testing in care settings.

Staff Covid Vaccine Fund

Paying staff time for attending vaccine appointments.

Will Charitable Trust funded Options for six cooking workshop sessions with Baytree Cooking Academy for ten people we support and their support workers.

NHS 2 funding supported Options to plan to get together events each month for people we support, health workshops at Holmwood Farm and Options 7 Simple Recipes easy-read cookbook.

NHS 3 funding supported options to continue monthly meet-ups for people we support and easy read guide for when people experience death and walking groups.

Other restricted funds relate to small club balances held on behalf of people supported by the charity.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	
	£	£	£	£	£	£	£
New Office Base	750,000	-	-	750,000	-	-	750,000
Unique Fund	28,563	-	(174)	28,389	-	(2,797)	25,592
Tenant Property Investment	1,200,000	-	-	1,200,000	-	-	1,200,000
Legal claim	2,344	255	(2,599)	-	-	-	-
Contingency for Lost Income	1,290,000	-	-	1,290,000	-	-	1,290,000
	<u>3,270,907</u>	<u>255</u>	<u>(2,773)</u>	<u>3,268,389</u>	<u>-</u>	<u>(2,797)</u>	<u>3,265,592</u>

The **new office base** fund is for the planned move from leased offices to a multi-functional, owned building / accommodation to provide a wider range of office, training, drop-in and community activities.

The **unique fund** is to enable the provision of enhanced support. We believe everyone we support is unique but that the funding available from local authorities does not always fully allow that expression of uniqueness. Therefore we have created a fund to facilitate people we support (on a short term basis) to fully express their individuality. This includes financial support for people we support - for example extra support staff hours not included in their normal everyday support package when they go on holiday.

The **tenant property investment fund** is for an investment by the charity in property as Local Authorities are now seeking property solutions for the people we support as well as direct support. Options would not become a landlord but would potentially resource housing associations to meet specific needs.

The **inclusion projects fund** is for community projects which encourage people we support to socialise and participate in social events

The **contingency for lost income fund** is calculated at 30% of contracted income. There is a risk of losing income on a temporary or permanent basis because we work in an unstable market and there is also the risk of poor cash flow for day-to-day activities. Income might be lost through re-tendering, changes in contractual hours, unforeseen disruptions - for example COVID restrictions on outreach support and yearly rate increases not matching up with the cost of providing good support. This provides a buffer against such possibilities.

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Current assets/(liabilities)	955,139	3,265,592	2,990	4,223,721
	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 1 April 2022 are represented by:				
Current assets/(liabilities)	1,224,948	3,268,389	14,028	4,507,365

21 Operating lease commitments Lessor

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	38,720	38,720
Between two and five years	35,493	74,213
	74,213	112,933

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	396,949	438,899

The key management personnel of the charity comprise the trustees and the Leadership Team, as listed on the legal and administrative information page.

There were no other related party transactions in the year (2022: none).

OPTIONS FOR SUPPORTED LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

23	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(283,644)	290,613
	Adjustments for:		
	Investment income recognised in statement of financial activities	(17,497)	(3,090)
	Movements in working capital:		
	(Increase) in debtors	(43,446)	(110,478)
	(Decrease) in creditors	(15,990)	(94,321)
	(Decrease) in deferred income	(19,633)	(47,005)
	Cash (absorbed by)/generated from operations	(380,210)	35,719

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13 November 2023

TS/CK/OP003/602753

The Trustees
Options for Supported Living
St. Nicholas House
Old Churchyard
Chapel Street
Liverpool
L2 8TX

Dear Trustees

The purpose of this letter is to bring to your attention the findings from our audit of Options for Supported Living for the year ended 31 March 2023.

We see effective communication with the Board of Trustees as being a key part of our audit, and it is important that there is effective two way communication. We welcome any feedback or questions regarding the conduct of the audit process.

Please find enclosed with this letter our formal report, with any recommendations we feel would be beneficial, and confirmation of our professional integrity, objectivity and independence. We appreciate that you will already be aware of the majority of the matters contained in this letter.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit. If we can be of any further assistance, please contact Tony Stanley.

Yours faithfully

A handwritten signature in black ink that reads 'BWM'.

Options for Supported Living Year ended 31 March 2023

Audit findings report

The purpose of this summary is to bring to your attention the findings from our audit of Options for Supported Living for the year ended 31 March 2023.

In order to comply with the provisions of International Standard on Auditing (ISA) 260 – ‘Communication of Audit Matters with those Charged with Governance’ we are required to report to management on the findings of our audit, with particular reference to:

- views about the qualitative aspects of the charity’s accounting practices and financial reporting
- the final letter of representation
- unadjusted misstatements
- matters specifically required by other Auditing Standards to be communicated to those charged with governance (such as fraud and error)
- expected modifications to the auditor’s report
- material weaknesses in the accounting and internal control systems
- any other relevant and material matters to the audit

We may also take this opportunity to make any recommendations we feel would be beneficial and also to confirm our professional integrity, objectivity, and independence.

This report is not intended to cover every matter which came to our attention during the audit. We do not accept any responsibility for any reliance placed on it by third parties. Our procedures are designed to support our audit opinion and cannot be relied upon to identify any weaknesses in systems and controls which may exist.

Options for Supported Living Year ended 31 March 2023

Key Audit Issues

The following table summarises the key audit issues we identified at the audit planning stage as requiring specific consideration at the audit visit and the audit procedures we undertook at the final audit in relation to them. There was no change to our audit plan.

Audit risk area	Nature of risk	Level of risk	Audit procedures	Outcome
Income	As required by auditing standards, we are required to consider the effect on income of potential fraud and error	Medium	Review of: <ul style="list-style-type: none"> • Journals • Contracts • Grant agreements • Legal files • Investment reports • Year-end cut off • Review accrued income provision • Analytical review • Review cost draughtsman invoices • Review Legal Aid certificates 	Our detailed testing did not identify any issues which would result in income being materially misstated
Management override	As required by auditing standards, we must consider the potential for management to override procedures	Medium	<ul style="list-style-type: none"> • Scrutiny of material journals posted to the nominal ledger • Discussion with management and trustees 	During the course of our audit work, nothing came to our attention that would indicate management override has taken place
Completeness of disclosure of Related party transactions	As required by auditing standards, we must consider the effect of transactions with individuals or organisations that are related to the charity	Medium	<ul style="list-style-type: none"> • Confirmation of related parties • Management and trustee representations • Awareness of such transactions being identified as the team undertakes the audit 	Nothing came to our attention during the course of the audit that would indicate there are undisclosed related party transactions

Options for Supported Living Year ended 31 March 2023

Independence

Ethical Standards issued by the Financial Reporting Council require auditors to ensure that those charged with governance of the audited entity are appropriately informed on a timely basis of all significant facts and matters that bear upon the auditor's objectivity and independence.

We confirm that we have reviewed our independence. This review included consideration of whether:

- the firm is dependent on the charity as a client due to the significance of the audit fee to the firm
- the firm is owed significant overdue fees
- there is any actual or threatened litigation between the firm and the charity
- any benefits have been received by the audit team which are not modest
- the firm has any mutual business interest with the charity
- any members of the audit team have any personal or family connections with the charity or officers
- independence is impaired through the provision of services other than the statutory audit.

We have discussed with you the fact that we provide accounting and taxation services to the charity. We wish to confirm to you that in our opinion the provision of such services does not affect our independence as the additional services provided are of a routine compliance nature and the Board takes any decisions where judgement is required.

The firm and the audit engagement team have therefore complied with relevant ethical requirements concerning independence.

Options for Supported Living Year ended 31 March 2023

Qualitative Aspects of Accounting Practices and Financial Reporting

Accounting policies

Financial Reporting Standards require entities to review their accounting policies regularly to ensure that they are appropriate to its particular circumstances for the purposes of giving a true and fair view. The Board plays a key role in this process.

We have reviewed the charity's accounting policies as stated in the final financial statements in detail and confirm that we judge them to be appropriate to provide relevant, reliable, comparable and understandable information.

Accounting estimates

The key accounting estimates in the financial statements are

- Amortisation of intangible assets: software
- Depreciation
- Year end accruals
- Year end prepayments

We confirm that these estimates appear to have been made on a consistent basis to the prior year, and to be correctly calculated and disclosed in the financial statements.

Timing of transactions

Our audit work confirmed that material transactions appear to be recorded in the correct accounting periods.

Going Concern

The financial statements have been prepared on a going concern basis. We have evaluated the assessment of the charity's ability to continue as a going concern and confirm that this assumption appears appropriate.

Letter of Representation

In accordance with ISA 580, we obtain written representations from the Board that they acknowledge their responsibility for preparing the accounts and have made all information available to us.

We draw your attention to the paragraphs concerning specific representations. In other respects the letter is routine.

Options for Supported Living Year ended 31 March 2023

Audit opinion

We have provided an unqualified audit opinion on the charity's financial statements for the year ended 31 March 2023.

Audit adjustments

Our audit work is based upon an assessment of materiality to ensure there is no material misstatement contained in the financial statements. In assessing materiality we take into account both the materiality of the class to which the balance belongs and the overall impact of the balance on the income and expenditure account and balance sheet.

ISA 260 requires us to report to management on all unadjusted misstatements identified during the audit, to include in this report how we have calculated materiality, and to identify any misstatements identified during the audit which have been adjusted.

We are not required to report on adjusted or unadjusted misstatements we believe are clearly trivial.

Materiality

Our assessment of materiality was based on management information received prior to the audit and calculated using a percentage of gross income.

Audit adjustments

No audit adjustments have been processed in the finalising of the financial statements. All unadjusted misstatements identified were considered trivial, with the exception of those noted below.

Unadjusted misstatements

A list of the unadjusted misstatements, except for those considered to be clearly trivial, which were identified during the course of our audit are included in the representation letter.

Options for Supported Living Year ended 31 March 2023

Accounting and Internal Control Systems

The purpose of the audit was to enable us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters reported are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

The systems notes we have used in the course of our audit were sent to you as an attachment to our letter of 8 June 2023.

ISA 260 requires that we report to those charged with governance any material weaknesses in internal control that we identify in the course of our audit work. A material weakness is one that could adversely affect the charity's ability to record, process, summarise and report financial and other data so as to result in a material misstatement in the financial statements.

We are pleased to report that we did not identify any such material weaknesses but include some general comments and recommendations below.

Options for Supported Living Year ended 31 March 2023

Recommendations

These are our recommendations for improvements to the current systems and procedures which have come to light during the course of our audit work.

Matter arising	Recommendation
It was noted during the audit that no fixed assets are held by the charity, but Sage currently shows a balance for cost and accumulated depreciation which net off to nil but should be written off.	We would recommend reviewing the fixed asset register annually and ensure any assets which have been sold or scrapped have been removed by doing the appropriate journal between cost and accumulated depreciation.
It was noted that the Barclays account that was frozen due to inactivity was difficult to get reopened as the named account holders had not been changed once they had resigned from the Charity.	We would recommend that going forward that any time a registered account holder resigns the account holder authority is passed over to a different key personnel to ensure that the charity has access to all accounts and funds.
It was noted during the testing of general expenditure that invoices were not always addressed properly to the charity.	We would recommend that any invoices that are not properly addressed are requested to be updated by the supplier to ensure proper and appropriate records are maintained.
It was noted that Emily Kennedy is showing as being the company secretary despite no longer being employed by the Charity.	We recommend that the details held on Companies House are updated as soon as changes have occurred.
The Trustees' Annual Report could be expanded to cover in more detail all of the necessary areas required for large charities as set out in the Charity's SORP.	We would advise reviewing module one of the charity's SORP and ensuring that all required categories for large charities are covered.
It was noted that Companies House and the Charity Commission had not been updated within the 14 days of new appointments	We would recommend that as soon as a new trustees is appointed or when one has retired that both Companies House and the Charity Commission be updated within the required 14 day time period.