

SOCIAL LIFE OPPORTUNITIES (SOLO)

England & Wales · Charity number 1102297

Details

Other names	SOLIHULL LEISURE OPPORTUNITIES, SOLIHULL LIFE OPPORTUNITIES, SOLO LIFE OPPORTUNITIES, SOLO LIFE OPPORTUNITIES (SOLO), SOLO
Status	Registered
Legal form	Charitable company
Company number	05025939
Registered	2004-02-25
Register	View on the Charity Commission register

Contact

Address	38 Walnut Close Chelmsley Wood Birmingham B37 7PU
Phone	01217793865
Email	info@sololifeopportunities.org
Website	www.sociallifeopportunities.org

Activities

Objects: 3.1 TO HELP PEOPLE WITH LEARNING DISABILITIES TO ACHIEVE THEIR FULL POTENTIAL AND TO ENCOURAGE THEIR INTEGRATION IN SOCIETY AND IN PARTICULAR BY THE PROVISION, OR ASSISTANCE IN THE PROVISION, OF FACILITIES FOR THEIR RECREATION AND LEISURE TIME OCCUPATION FOR THEM, THEIR FAMILIES AND CARERS IN THE INTEREST OF SOCIAL WELFARE IN ORDER THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED

Activities: Provision of leisure/social activities for children/adults with learning disabilities living within Solihull or the surrounding areas. Provision of respite to the parents/carers of children and adults with learning disabilities receiving our leisure services. Support to other local organisations providing services to children/adults with LD. Provision of volunteering opportunities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** SOLIHULL
- Birmingham City
- Solihull
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,316,235	£2,259,318	£693,707	128
2024-03-31	£2,252,102	£2,249,224	£636,790	116
2023-03-31	£2,149,472	£2,134,767	£633,912	146
2022-03-31	£2,032,344	£2,001,020	£619,207	189
2021-03-31	£1,627,312	£2,182,497	£587,883	234

Trustees

Name	Role	Appointed
Janet PRIOR	Chair	
Andrew Gilyead		2017-09-06
Jayne Elizabeth Hume		2023-04-26
Paul Beech		2016-01-11
Rehana Begum Ali		2021-05-26
Stephanie Jackson		2024-09-25
Zuzana Fitzpatrick Vesela		2024-09-25

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Accounts



Social Life Opportunities

Embracing Disability. Empowering Lives

ANNUAL REPORT 2024 - 2025

© Social Life Opportunities (SoLO)
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Charity no. 1102297 | Company Limited by
Guarantee No 05025939



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Overview



Our Charitable Objectives & Vision

SoLO's Charitable Objectives *"To help empower children, young people and adults with learning disabilities to achieve their full potential, to encourage their integration in society and improve their conditions of life in particular by the Service, or assistance in the Service, of facilities for them, their families and carers"*.

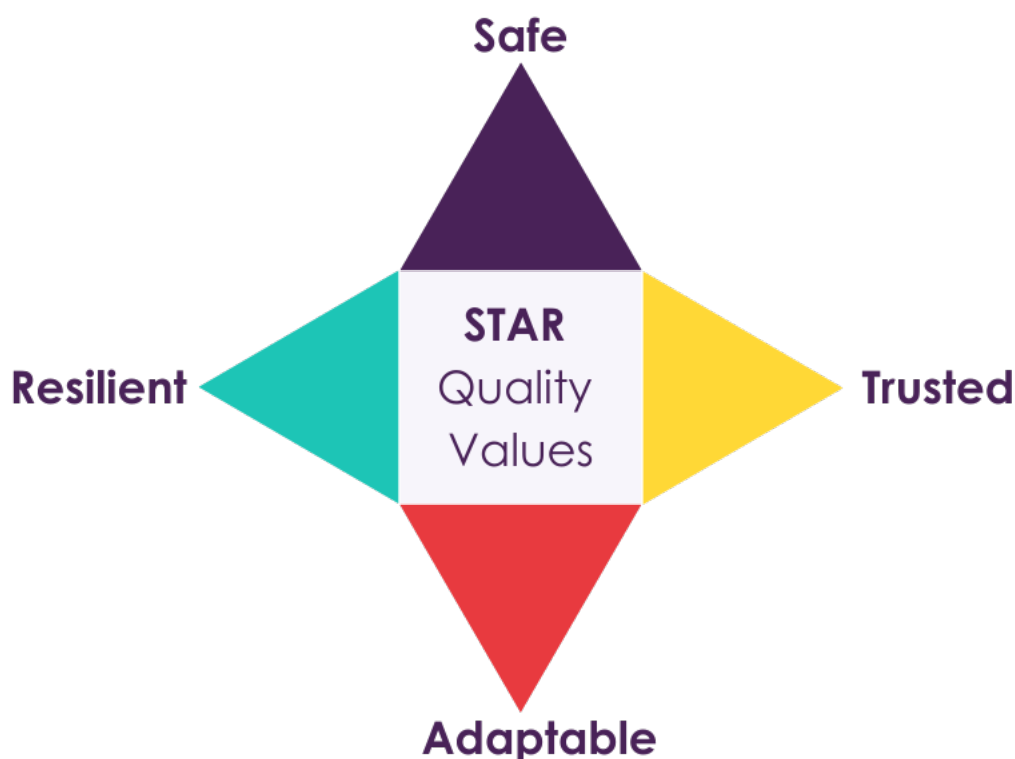
Within SoLO we see people with learning disabilities spending time in an environment that is comfortable, safe and secure enabling them to be stretched, challenged and take risks.

We are happy with what we see, but we want more. In the future, we want to ensure that our service users are not excluded from society in institutional settings but are provided with an environment that equips them for the future. We want to give them the skills and experience they need to be able to make choices and take control of their lives. We want to see the lives of our children with learning disability enhanced as they become adults. For adults with a learning disability, we want to provide them with the chance to experience all that life has to offer, have fun and be happy.



Enable our Service Users to realise their full potential with the support and encouragement of a skilled and dedicated team, through the development of high-quality opportunities.

Our Values – STAR



SoLO's **STAR Quality values - Safe, Trusted, Adaptable, Resilient** - have continued to underpin everything that happens within SoLO and sustains the positive energy that has continued to focus on the "can" rather than the "can't" – even in the face of challenge.

Our staff team has continued to be adaptable and resilient, enabling us to manage a variety of need and respond to changing situations.

Service Users and their families have trusted SoLO that they will be kept safe whilst enjoying a fun and sociable experience independently from their families. As restrictions have eased, SoLO has been able to adapt its delivery to bring back more services and start easing into the evening services that have been on hold.



Chair's Report

Do we do what we say we do?

The Board of Trustees spent time in 2024 reviewing our Memorandum and Articles to ensure that they were still appropriate and fit for purpose. Do we do what they say we do and how? SoLO certainly tries, if not always succeeding all the time, no-one's perfect! I particularly focus on '*enabling our service users to be stretched, challenged and take risks*'.

As we audit support plans and risk assessments, it's clear that the focus is on enabling rather than disabling and giving opportunities with risks being carefully mitigated. I bump into happy service users integrating into the community, being as independent as possible doing day to day activities as well as one off highlights. As I pop into services I'm greeted with a warm, welcoming atmosphere with lots of activities going on and often the waft of delicious smells from cooking experiences. I see children happily engaged in their onsite or offsite activities and recall how much I as a parent, valued the break that gave me from the rigorous demands as a parent/carer.

To enable our service users to be stretched, challenged and take risks I reflect on the financial challenges which face the Board and the whole SoLO team. We value staff and support the ongoing increases in Minimum Wage as our support workers are key to delivery of our vision. However, the impact of the additional funding required to cover NI increases as well have caused heartache and the Board had to take managed financial risks to cover these and the challenge to bring in additional funding to SoLO.

The Board was delighted to welcome two new Trustees in July 2024, both parents of Service Users, Zuzana Vesela and Stephanie Jackson. As their sons grow, and their needs develop it's so valuable to have their input into strategic decisions to take SoLO forward to its next quarter century.

My thanks as always to all the Trustees for their commitment and contributions and to the Senior Leadership Team who with all staff have worked very hard through 24/25 to achieve what we say we do.

Jan Prior
Chair

CEO's Report

As I reflect on 2024, I am proud of what we have achieved at SoLO. This has been a year of growth, resilience, and positive change, driven by our unwavering commitment to empowering people with learning disabilities to live full, inclusive, and meaningful lives. None of our achievements would be possible without the unwavering support of our donors, partners, staff, and volunteers.

This year, our focus was the improvement and modernisation of our digital systems. Strengthening our digital foundation is essential to support future growth, improve efficiency, and improve sustainability. We have implemented:

- **Cloud Storage Solutions:** Cloud-based storage system OneDrive for all document management needs. This reduces the need for physical storage and enhances accessibility and collaboration.
- **Digital Forms and Applications:** Replace paper-based forms with online forms using Microsoft Forms. This is used for internal processes, recruitment applications, volunteer sign-ups, and donor registrations.
- **Email Marketing:** Using email marketing platform Mailchimp for newsletters, fundraising campaigns, and updates. This reduces the need for printed materials.
- **Digital Data Collection:** Using digital tools like Bright HR, Access and Log My Care for data collection and monitoring for staff and service users. This reduces the need for paper-based documentation.

Moving towards a digital-first approach not only enhances operational efficiency but also significantly reduces the environmental impact of the organisation. By implementing these systems and practices, the charity can continue to fulfil its mission in a sustainable and responsible manner.

While this year was focussed on enhancing our digital systems, we are proud to acknowledge several significant accomplishments that reinforce our mission and impact. We were honoured to have been selected as one of the Solihull Mayor's Charities of the Year and we were awarded £75,000 by the Peoples Postcode Lottery to support our long-term sustainability. This vital funding will enable us to invest strategically in strengthening our infrastructure, with a focus on capacity-building for the future.

To every person who has supported us, whether by donating, volunteering, or simply believing in our ethos, thank you. Your support is not just financial; it's a statement of belief in equality, inclusion, and human dignity. Together, we are helping build a more inclusive society, where people with learning disabilities are respected, empowered, and given the tools they need to thrive.

With heartfelt thanks

Lesley Beer, CEO



Strategy 2023-2026



Strategic Plan 2023-2026

Review, Refresh, Renew

SoLO's strategy 2023-2026 has achieved its aim to date – enabling stability and sustainability, a time to review and determine where systems, processes, services require a refresh to ensure SoLO is meeting the needs of its Service Users.

STAR Quality Values

SoLO's values remain a constant in an ever-changing world and are embedded into planning and delivery of our services.

- **SAFE** – risk assessed, vigilant, fit for purpose
- **TRUSTED** - positive relationships, reliable, responsive, honest
- **ADAPTABLE** – inclusive, person-centred, creative, fun
- **RESILIENT** - learn and change, focus, true to member need
- **QUALITY** - value for money, high standards, positive outcomes

In applying these values, between 2023 and 2026 SoLO has and continues to develop its services around three core principles:

1. Commitment to independence

If SoLO has one contribution to make in the world it is supporting disabled children and adults so that they achieve their full potential, living a life of opportunity and choice.

- **Supported Living** – we continue to be committed to running our three supported living house to give our service users the platform for independence that they deserve.

- **Personal Assistants** – We know that this is crucial to enable our service users to engage in their communities, taking advantage of all that they have to offer. We are continuing with reviewing and developing plans to grow these services further to meet the need that we see.
- **Transition to adult services** – A feature of our success in developing day services is that we now need to consider how best to support the next generation of disabled young people into adulthood. Building on our current services, we are creating a blueprint for the growth/development of our provision.

2. Growing towards the need

The history of SoLO has been characterised by seeing a need and working out how best we can meet it, in partnership with other agencies. This is how we are looking to the future. We will continue to explore outstanding need and see how we can respond.

3. SoLO Teamwork

We make a difference through the skill, commitment and flexibility of our people. We will continue to ensure a strong core skill set which is transferable across all our services.



Empowering Adults with Learning Disabilities

Daytime Opportunities

Aynsley Smith,
Service Manager

Daytime Opportunities
Aynsley Smith, Service Manager

SoLO offers three daytime services which provide developmental activities to promote independence and prepare individuals for adulthood, identifying the needs of each Service User as they progress into independent living arrangements away from the family home and becoming a part of the wider community through supported social interaction and where appropriate, as a volunteer or member of the paid workforce. As part of our new drive to ensure that our services are fit for the future to empower those we serve. Personal development of our service users to encourage their independence and life skills as well as providing social experiences to support people through their lives.

Daylight North is based in Chelmsley Wood (Walnut Close) and Daylight South in Central Solihull at our Fire Station base. Both sites are accessible for those with disabilities and the services cater for those with mild to moderate learning and associated difficulties. Evolve, delivered also from Walnut Close, Chelmsley Wood, provides a facility for those with complex care needs.

During the year SoLO has enabled families who are experiencing difficulties and challenges themselves, to have additional support for the person they and SoLO are supporting. Day services have also worked in conjunction with our Supported living services to develop further independent opportunities including travel training, workplace volunteering and paid employment for those who live in our supported living houses.

SoLO embraces innovative ideas from service users and carers for developing our services and to offer greater choice and options that interest individuals. Our drive for 2025/ 26 will be to support adults with a learning disability, transition into adulthood once leaving education – to gain the skills required to be able to access adult life.



Drop In Services

Aynsley Smith,
Service Manager

The disco has grown tremendously over the last year with attendance of 150+ weekly. Individuals are travelling from surrounding areas including Warwickshire, Birmingham and Staffordshire councils as well as being a stronghold for residents of Solihull. Attendees enjoy a fun evening of dancing, chatting, socialising, and making new friends.

Additional drop-ins are now in early stages of communication to develop and run an evening event in the South Solihull which will complement the existing disco in the North and will increase our presence in the community. The aim will be to have this up and running by Autumn 2025.

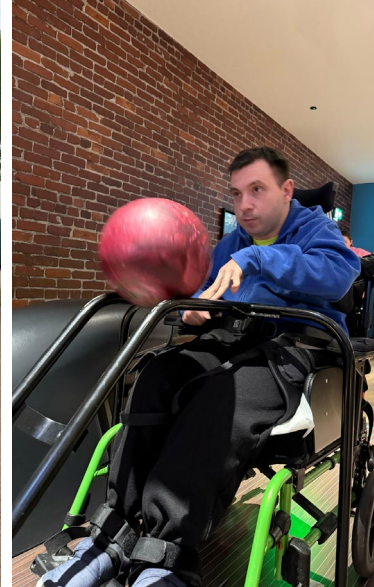
Overnight Breaks

Aynsley Smith
Service Manager

Now running monthly, the overnight breaks are growing in popularity. Running 1 and 2 night breaks at St Swithin's house has increased the scope of the types of activities we can offer. We often incorporate additional nighttime activities such as watching live bands at local venues.

Quarterly, we are offering a 2 night break at the Pioneer Centre in Kidderminster. This offers team building and skills building activities and games in a fun and social environment that is safe and accessible to all people with a learning disability and caters for the majority of people with a physical disability.

Both offers are now available to adults with complex care needs and we are delighted that they are regularly attended by service users from the Evolve service.



PA Services

Liv Dance
Assistant Service Manager

SoLO's Community PA Service provides support within the community and/or service users' homes. The demand for this type of support has continued to exceed the ability to provide it. This is a nationwide problem that continues to impact social care providers and organisations such as SoLO. SoLO has worked creatively to maximise the use of its workforce, to continue to meet the needs of its service users and continues to think of innovative opportunities.

SoLO's Community PAs and their service users can integrate within both SoLO services/activities and other community-based activities. Service users are encouraged and empowered to be actively engaged in their own support and to take the lead on identifying how they would like to utilise their support hours, guided and supported by their support staff throughout. Community PAs work with their service users to identify goals and wishes and provide consistent support in line with these, embedding social and independence skills along the way.

Throughout this year, SoLO's Community PA service has continued to provide consistent, reliable and engaging support for its longstanding service users, alongside commencement of some new support packages where possible. Service users highly value the relationships they build and skills they develop with their Community PA(s), and this is evident from service user and parent/carer feedback.



Empowering Children and Young People with Learning Disabilities



Children's Services

Eve Ralph
Service Manager

SoLO has continued to deliver targeted short breaks for children and young people with disabilities as part of the Solihull Council contract. We have continued to deliver many of the popular sessions and developed new sessions and opportunities to ensure the children's service is developing experiences for the children and young people. SoLO receives regular feedback from service users, parents and carers and uses this to help shape and develop future sessions within the service. SoLO supports children from 4 - 19 and works alongside the adults' service when the young people approach 18 to offer support with the transition period from childhood - adulthood.

We work closely with Solihull Council with monitoring progress, and work with local partners, schools, inclusive networking groups and community organisations to ensure we are supporting children to the best of our ability and identifying areas of need or gaps in local opportunities that we can address.

We provide support to children with a range of needs from mild/moderate disabilities to more complex and have ensured that we are able to offer children the same opportunities whether they are supported on a 1:1 or group basis.

In house activities provide a safe and secure environment with themed activities and are enhanced by offering additional opportunities delivered by skilled partner organisations such as music, drama and cooking sessions.

External trips and activities this year have included trips canoeing, walking alpacas, visiting farms, inflatable parks, the seaside, theme parks, pantomimes, live football games and light trails. Children and young people have accessed some trips on public transport including trains - developing life skills when accessing the service.



Supporting **Individuals** to live independently



Supported Living

Alison Kaufmann
Head of Operations

SoLO's supported living service has continued to provide person centred support for the individuals living in our shared supported living housing. We now have 7 individuals in this service since last year following the closure of one of our houses due to its need for significant renovations. One tenant moved on to new pastures, and another premises was acquired that was suitable for the other tenant to move into.

Our tenants are thriving with developing new skills and independence, and ultimately being supported to live happy, meaningful lives. We have strong core staff teams, with our Supports Workers aligning to our person-centred ethos that embraces stepping back and encouraging the person to achieve as much as possible independently. We ensure that CQC and best practice standards are met and evidenced.

Successes to evidence SoLO's approach are in abundance this year and many independent living skills have been achieved as tenants are developing personal skills and getting more involved in mainstream community where opportunities are grasped and engaged with.

- Independent travel on public transport
- Independent & confident access to and involvement with the local community
- Paid employment, work experience and volunteering - supporting at local church groups, children's nurseries, shop work, office work - both with and without staff support
- Joining and developing social groups within SoLO and other providers and maintaining a community social network

- Maintaining their homes effectively – understanding what household tasks need to be done and choosing when and how they carry these out, with active support
- Growth in confidence and resilience
- Self-administration and management of their own medication
- Empowerment to make informed decisions about their lives

A collaborative approach across all SoLO's 3 Supported Living houses and our other services has ensured sharing of good practice and consistency across the services. Staff teams are working closely with social & health care teams and learning disability professionals to help our tenants understand their own disability and the impact this has on their lives.

Two of our tenants have been making great strides in developing their understanding of themselves and managing their anxieties, with staff supporting them to recognise when they are getting stressed and independently implementing techniques to help them cope with the overwhelming feelings. This has been integral to supporting one individual through a family bereavement.

During this year, we are supporting one individual with a terminal cancer diagnosis, in liaison with social care, health and medical teams. We have been involved in multidisciplinary meetings regarding decisions being made in their best interests due to mental capacity, and alongside Solihull Action through Advocacy workers & Marie Curie teams we have been able to identify his needs and wishes for his end-of-life support.

This evidences the embodiment of the “spirit of SoLO” in quality person centred care in ensuring his last months are filled with love, respect and care. Our staff teams regularly go above and beyond what is expected of them as support workers, balancing professionalism and human responsibility. Staff teams are being supported practically and emotionally through such difficult circumstances.



Funding & Fundraising



With no professional fundraisers involved, SoLO is guided by the Charities (Protection and Social Investment) Act 2016 and CC20 Charity Fundraising: a guide to trustee duties. No complaints have been received in this reporting period and no direct marketing takes place. A fundraising log is kept, and funding bids are managed and monitored for spend so that reports can be made to funders.

Direct fundraising efforts, understandably, have been more difficult to achieve during this period of economic uncertainty but SoLO have continued to be supported by various organisations and individuals throughout the year.

SoLO has benefited from fundraising events such as:

- Solihull's Mayor Charities of the Year
- Knowle Male Voice Choir
- Cobbles Café Knowle Parish Church
- Maria Brown Abseil
- Wren Hall

Donations of edible gifts are always welcome and those received in the form of Easter eggs and selection boxes from Careat and National Grid.

A total of **£7,991** was received from individual donors to help SoLO empower people to lead independent lives.

SoLO also received **£75,000** from The Peoples Postcode Lottery as part of their Millionaire Street Grant Fund, this will support sustainability and enable SoLO to continue to develop services.



Trustee Board



Activities

The organisation is constituted under its Memorandum & Articles of Association, amended in 2014. SoLO's Board of Trustees has ultimate responsibility for the governance and strategic direction of the charity and to ensure that the provision offered by SoLO benefits the public, with learning and other associated disabilities, who receive those services.

It aims to ensure that SoLO adheres to its objectives and values and is compliant as required by statutory regulatory bodies. To achieve this, the Board receives and reviews the Financial Accounts, Risk Register and Quality Assurance.

At its monthly Board meeting, it is updated on all areas of SoLO's operation through report mechanism and the CEO is responsible for sharing areas of concern with the Board from incidents or complaints, highlighting areas of good practice through compliments. The Board is not risk averse in its approach to considering new opportunities to support its service users. It considers the risks carefully and requires risks to be managed appropriately. SoLO's trustees are all volunteers.

Trustees

SoLO's Memorandum & Articles allow for up to twelve trustees and the aim is to ensure a diversity of skills, experience, and people, using an audit tool to achieve this balance. New trustees are elected on to the Board by existing Trustees.

The current Board skills include finance, health, care, parent/carer experience, law, events management and relationship expertise, strategic management, risk management and IT. The Trustee Board uses its networks to bring in pro-bono support. The CEO is responsible for operational delivery of the Board's strategic objectives.

The CEO meets with the Chair regularly as required and key staff attend Board meetings as required to contribute and report specifically on their areas of work. To ensure delivery and compliance to the Board's duties and regulatory requirements a workplan is in place and operational work is reviewed and audited.

Induction and Training

New Trustees take part in the SoLO induction process and join appropriate SoLO training. They are equipped with information about their role and responsibilities and encouraged to visit services to meet with staff and service users to see at first-hand SoLO's operational delivery.

Remuneration

The Board is responsible for reviewing remuneration for all staff on an annual basis. A review matrix is used to scan the environment, benchmarking salaries against the market and financial position of the organisation.

Public Benefit

In developing and undertaking the charity's activities, Trustees have due regard to the guidance published by the Charity Commission regarding public benefit.



Financial Review



Going Concern

The financial environment in the UK, particularly relating to Social Care funding and fragility throughout the world generally, creates a background of economic challenges. Having reviewed the financial forecast through to March 2026, the Board is satisfied that the charity can continue to provide its services during these ongoing challenging times.

Net Income

In line with the reduced income and regular reviewing of expenditure, this has resulted in an operational surplus of **£56,916**

Incoming Resources

Income from Fundraising events has increased by **59.4%**

Incoming resources from charitable activities include income from local authority grants and service level agreements. Income also includes payments made by service users in respect of certain services; these payments being funded from individual personal budgets.

Resources Expended

Charitable activities cost of **£2,251,731** relate principally to the cost of running our **35** activities and increased provision of Supported Living for the benefit of our service users. They also included the depreciation, rent and other costs associated with our buildings.

Assets

The netbook value of fixed assets has increased by **£1,639** due to investment in premises.

Fund and Reserves

Restricted funds consist of income received which can be used only for the purposes stated by the donor. At year-end, the balances on restricted funds amounted to **£16,993**, all of which relate to expenditure on fixed assets and equals the net book value of these assets.

Designated funds are unrestricted funds which Trustees have set aside for particular purposes. At year end, the balances on these funds were **£75,000** which relate to expenditure on fixed assets financed by reserves. The balance equals the net book value of these assets.

General funds or reserves amount to **£705,427**. Trustees reviewed the reserves policy during the year and hold reserves to fund:

- Shortfalls in income where this does not reach expected levels
- Unexpected expenditure
- Working capital

Trustee policy is to aim to hold liquid reserves equivalent to a minimum of 3 months of future costs, excluding depreciation. This would be in the region of £400K. Currently, the actual figure is **£413,368** and work is continuing to build the reserves. As part of the strategic development of the charity, the reserves policy is revisited annually.

Investment Policy

The prime objective of Trustees is to safeguard the value of the charity's assets and a secondary objective is to earn best interest on cash deposits. All material funds of the charity, except for reserves, are expendable within twelve months of receipt. The policy for investment is to retain funds as cash and place them on deposit, with a number of financial institutions, on notice terms of up to 120 days.

Risks

Trustees have identified, through the risk management process, the following key risks and have identified corresponding mitigating actions to address. These and other risks are reviewed quarterly, and mitigating actions considered to determine proportionality and effectiveness.

Risks are monitored regularly, and new risks added when they arise. The corporate risk register is the vehicle used to ensure risks are managed and trustees assured.

Risk	Mitigating actions
We may not be able to increase our reserves in the financial year which will impact on the future development of the organisation.	This remains a static risk as withdrawal of social care funding whilst not in budget will have an overall negative impact on the general reserves position. Mitigating actions will include seeking new funding sources to increase sustainability.
Recruitment difficulties for staffing throughout Health and Social Care sector resulting in need for Personal Assistants to support vulnerable children and adults.	Constant review of market and salary analysis to support recruitment drive. Focus on recruiting Personal Assistants in line with local authority drive to increase the support for individuals.
Minimum wage increase will impact on project costs and recruitment for 2025/26	Budgets prepared with all viable options for staffing costs as well as increase of subscriptions to counter this increase.

Statement of Trustee Responsibilities

Trustees as Directors of Social Life Opportunities (SoLO) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (IFRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on going concern basis unless it is inappropriate to assume that the company will continue in business.

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

Insofar as Trustees are aware:

There is no relevant information of which the Charity's auditors are unaware, and Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

In preparing this report, Trustees have taken advantage of the small companies' exemptions provided by Section 415A of the Companies Act 2006.

This report was approved and signed on behalf of the Trustees by:

Jan Prior (Chair)

DD MMM YYYY

Report of the Independent Auditors to the Directors of Social Life Opportunities (SoLO) for the year ended 31 March 2025

Opinion

We have audited the financial statements of Social Life Opportunities (SoLO) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows 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 (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 2025 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees report.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies' exemption from the requirement to prepare a strategic report or in preparing the directors' report.

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our commercial knowledge and experience.

- 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 Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- 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; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity'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 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 meeting of those charged with governance.
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and other relevant parties.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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.

.....

Jeremy Kitson BA FCA
Prime
Corner Oak
1 Homer Road
Solihull
West Midlands
B91 3QG

DD MMM YYYY

Statement of Financial Activities for year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations	2	82,991	-	82,991	5,012
Charitable Activities	3	2,203,880	6,119	2,209,999	2,231,992
Other Trading Activities	4	18,949	-	18,949	13,681
Investment		4,296	-	4,296	1,416
Total Income		2,310,116	6,119	2,316,235	2,252,102
Expenditure on:					
Raising Funds	5	7,587	-	7,587	7,809
Charitable Activities	6	2,243,890	7,841	2,251,731	2,241,414
Total Expenditure		2,251,477	7,841	2,259,318	2,249,224
Net Income / (expenditure) and net movement of funds		58,638	(1,722)	56,916	2,878
Reconciliation of Funds:					
Total funds Brought Forward - at 1st April 2024		618,075	18,715	636,790	633,912
Total Funds Carried Forward - at 31st March 2025		676,713	16,993	693,707	636,790

All Income and expenditure derives from continuing activities

Balance Sheet as at 31 March 2025

Registered Number 5025939

	Note	2025	2024
		£	£
Fixed Assets			
Tangible assets	11	292,060	290,420
Current assets			
Debtors	12	282,782	334,106
Cash at bank and on hand	13	266,745	189,338
Total Current Assets		549,528	523,444
Creditors: amounts falling due within one year			
	14	(147,880)	(177,074)
Net current assets		401,648	346,370
Net assets		693,707	636,790
Funds	15		
Restricted funds		16,993	18,715
Unrestricted funds - Designated funds		54,351	(9,397)
Unrestricted funds - General funds		622,363	627,472
Total funds		693,707	636,790

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

The financial statements were approved by the Trustees and signed on their behalf by:

Jan Prior
Chair
DD MMM YYYY

Rehana Begum-Ali
Treasurer
DD MMM YYYY

Statement of Cash Flow as at 31 March 2025

<i>Statement of Cash Flows</i>	2025	2024
	£	£
Cash flow from operating activities	87,725	(70,245)
Net cash flow from operating activities	87,725	(70,245)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(14,612)	(24,314)
Interest Received	4,296	1,416
Net Cash flow from investing activities	(10,317)	(22,898)
Net (decrease) / increase in cash and cash equivalents	77,408	(93,142)
Cash and cash equivalents at 1st April 2024	189,339	282,481
Cash and cash equivalents at 31st March 2025	266,747	189,339
Cash and cash equivalents consists of:		
Cash at bank and in hand	184,407	111,296
Short term deposits	82,340	78,043
Cash and cash equivalents at 31st March 2025	266,747	189,339

Notes to the Financial Statements

1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of financial statements and general information

Social Life Opportunities is a charitable company limited by guarantee incorporated and is also a registered charity in England and Wales. The registered office is 38 Walnut Close, Chelmsley Wood, Birmingham, B37 7PU. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office and details of the charity's operations are included in the trustees' report.

The charity constitutes a public benefit as defined by FRS102. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. The functional currency of the charity is sterling and the figures have been rounded to the nearest pound sign.

1.2 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charity. Designated funds are unrestricted funds which the Trustees have designated for a particular project or purpose. The policy for determining each designated fund is set out in the notes to the financial statements. Restricted funds are funds subject to specific restrictions imposed by donors or funds which have been raised by the charity for specific purposes. The purpose and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and that amount can be measured reliably and it is probable that the income will be received. The following policies are applied to specific categories of income.

- (a) Voluntary income received by way of donations is included in the Statement of Financial Activities when receivable
- (b) Interest is included when receivable
- (c) Incoming resources from grants and contracts which are related to

performance and specific deliverables are included in the Statement of Financial Activities as the charity earns the right to the income by its performance. Grant income received during the year that relates to a subsequent financial period is carried forward as a creditor in the balance sheet and shown as deferred grant income

(d) Donated services or equipment are included in the Statement of Financial Activities at their fair value where the economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is the price the charity estimates it would pay in the open market for such services or equipment. The equivalent amount is recognised as expenditure in the Statement of Financial Activities or is capitalised as a fixed asset

(e) The value of services provided by volunteers, including trustees, has not been included in line with the SORP (FRS102)

1.4 Resources expended

Expenditure is recognised on an accrual's basis. Resources expended include attributable VAT which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature required to support them. Support costs include office costs, governance costs and administrative payroll costs. Support costs have been allocated to activities in the ratio of direct salaries.

1.5 Pension Contributions

The charity operates a defined contribution pension's scheme. The assets of the scheme are held separately from those of the charity in an independent administered fund. Contributions are expensed as they become payable.

1.6 Fixed assets and depreciation

Asset additions costing less than £1,000 are not capitalised.

Tangible fixed assets are held at cost less accumulated depreciation and impairment losses. Depreciation is provided at rates calculated:

- IT equipment over the period of 3 years
- Freehold Purchase over the period of 50 years
- Leasehold improvements over the period of the lease
- Fixtures and fittings over periods between 3 and 5 years
- Motor vehicles over 7 years

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Concessionary loans

Concessionary loans include receivables / payable to a third party which are interest free or below the market interest rates and are made to advance charitable purposes. The loan is measured at a cost less impairment.

1.9 Operating leases

Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.10 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

This consideration has taken into accounts the continued expected impact of Covid- 19 on the Charity, as far as it can be determined, and the Trustees remain satisfied that the going concern principle remains appropriate.

1.11 Judgement and key sources of estimation uncertainty

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

Donations in kind – a judgement has been made as to the fair value of donations in kind, based on an understanding of the local market for these items/s.

Depreciation rates – a judgement has been made as to the estimated useful life of assets and, therefore, the rate of depreciation. The estimate is made based on best practice and knowledge of the usage of such assets in the charity.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the new financial year.

1.12 Financial Instruments

The Charity holds only basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepaid expenses are not financial instruments.

Liabilities – concessionary loans, trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 14.

Taxation and social security are not included in the financial instruments' disclosure.

Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable s rather than cash or another financial instrument.

1.13 Government Grants Accounts policy

Grants are included in the Statement of Financial Activities on a receivable basis.

The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance- related conditions are met. Where entitlement occurs before income is received, the income is accrued.

2. Donations and Legacies

	2025	2024
	£	£
Other Donations and Legacies	82,991	5,012
	82,991	5,012

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Grants and service level agreements				
Solihull MBC Children's Services	294,367	-	294,367	292,406
Solihull MBC Infection Control and Workforce retention	-	-	-	-
Solihull Clinical Commissioning Group	15,000	-	15,000	15,000
Olton Ladies Golf Club	-	-	-	12,000
Bailey Thomas	-	6,119	6,119	-
Solihull Chamber of commerce	-	-	-	8,949
Knowle and Dorridge Lions	-	-	-	-
Total grants and service level agreements	309,367	6,119	315,486	328,355
Service User Income	1,894,513	-	1,894,513	1,903,637
Total Income from Charitable Activities	2,203,880	6,119	2,209,999	2,231,992

Income related to restricted charitable activities **£6,119** (2024: £NIL) and income relating to unrestricted charitable activities **£2,298,592** (2024: £2,314,572).

4. Other Trading Activities

During the year The Charity received funds from Fundraising Events **£9,739** (2024: £2,735) as well as funds generated from Letting of Premises **£9,210** (2024: £10,946) and refunds/compensation in the year for **£NIL** (2024 : £NIL)

5. Cost of raising funds – Unrestricted

	2025	2024
	£	£
Salary Costs	5,302	5,675
Other Direct Costs	1,220	715
Support Costs (note 7)	1,065	1,420
	7,587	7,809

6. Cost of charitable Activities

	Adult's Services	Children's Services	Independ ent Living	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Salaries	243,620	110,063	142,272	495,956	596,977
Sessional Staff	661,784	127,661	401,244	1,190,690	1,038,837
Premises	56,878	19,226	75,124	151,228	117,224
Member Activities	44,581	8,223	6,094	58,897	68,761
Transport of Members	246	1,113	4,179	5,539	3,845
Volunteer Expenses	-	-	-	-	354
Bad Debt	-	-	-	-	250
Depreciation	6,110	2,983	-	9,094	6,121
Support Costs (note 7)	182,836	47,923	109,568	340,327	409,352
	1,196,056	317,193	738,482	2,251,731	2,241,721

Cost of restricted charitable activities £7,841 (2024: £977) and cost of unrestricted charitable activities **£2,243,890** (2024: £2,240,744).

7. Support Costs

	2025	2024
	£	£
Salaries	165,947	208,215
Legal	1,212	10
Premises Costs	13,884	35,994
Insurance	9,532	8,931
Staff Costs	39,800	36,930
Communication Costs	7,109	9,458
Computer Costs	33,843	41,717
Publicity Costs	5,886	5,265
Depreciation	3,881	4,253
Training Costs	10,417	8,392
Auditor's remuneration - Governance Cost	9,360	10,000
Other Office Costs	44	-
Cost of generating funds	39,222	41,606
	340,137	410,771

Support costs have been allocated to activities in the ratio of direct salaries as

	2025	2024
Cost of generating funds (note 5)	1,065	1,420
Cost of charitable activities - Adults (note 6)	182,162	212,169
- Children's (note 6)	47,747	36,493
- Independent Living (note 6)	109,164	160,689
	340,137	410,771

8. Net Expenditure

	2025	2024
<i>This is stated after charging</i>	£	£
Depreciation of tangible fixed assets (note 11)	12,974	10,374
Auditor's remuneration	9,360	10,000
Operating Lease Cost	33,632	33,632

9. Staff Costs

	2025	2024
<i>Staff costs were</i>	£	£
Salaries	1,731,023	1,732,785
Social security costs	123,127	111,245
Pension	28,734	27,479
	1,882,883	1,871,508

The charity employed on average **128** staff (2024:116) of whom **84** (2023: 76) were employed on a sessional part time basis.

The charity operates the auto enrolment pension scheme and makes the minimum contribution of **3%** (2024: 3%) to this scheme, there are **82** employees (2024: 95) within the scheme.

No employee received remuneration amounting to more than £60,000 in either year.

The pensions costs charge represents contributions payable by the charity to the fund and amounted to **£28,734** (2024: £27,479) Contributions totalling **£13,006** (2024: £13,114) were payable to the fund at the balance sheet date and are included in creditors.

10. Trustee and Key Management personnel remuneration and expense

No trustee received any remuneration during either year.

During the year no trustees were reimbursed for out of pocket expenses. (2024: NIL).

Related Trustee Party Transactions include: 1 trustee son received support through the choir project a voluntary project with no member contribution required.

The Charity purchased trustee indemnity insurance at a cost of **£996** (2024: £996) included in governance costs.

The total amount of employee benefits paid to Key management personnel were **£139,303** (2024: £92,051) for the year. Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any directors (whether executive or otherwise) of the entity.

Related Employee Party Transactions include : Head of Operations, Sibling Gross Salary **£25,850** for working as an assistant project Leader (2024: £23,558)

11. Tangible Fixed Assets

	IT Equipment	Freehold Property	Leasehold Improvements	Fixtures and Fittings	Motor Vehicle	Total
Cost	£	£	£	£	£	£
At 1st April 2024	76,613	335,604	99,085	126,253	42,000	679,555
Transfer	-	-	-	-	-	-
Capital expenditure for the year	-	-	-	14,612	-	14,612
At 31st March 2025	76,613	335,604	99,085	140,865	42,000	694,167
Depreciation						
At 1st April 2024	69,079	86,469	99,085	92,501	42,000	389,134
Transfer	-	-	-	-	-	-
Charge for the year	1,722	7,743	-	3,509	-	12,974
At 31st March 2025	70,801	94,212	99,085	96,010	42,000	402,108
Net Book Value						
At 31st March 2025	5,812	241,392	-	44,855	-	292,060
At 31st March 2024	7,534	249,135	-	33,751	-	290,420

12. Debtors

	2025	2024
	£	£
Trade Debtors	215,012	273,887
Prepaid expenses	16,573	7,219
Other Debtors	51,197	53,000
	282,782	334,106

13. Cash at bank and on hand

	2025	2024
	£	£
Bank deposit accounts	82,340	78,043
Bank current accounts	183,028	109,210
Cash	1,378	2,086
	266,746	189,338

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	19,679	50,630
Taxation and social security	26,985	23,868
Deferred income	40,927	8,409
Other creditors (charge card/pension)	16,493	16,273
Accruals	43,796	77,893
Total current liabilities	147,880	177,074

Deferred Income

	2025	2024
	£	£
Deferred Income as 1st April 2024	8,410	10,933
Amount released from previous year	(8,410)	(10,933)
Incoming resources deferred in the year	40,927	8,410
Deferred Income as 31st March 2025 - which relates to grants which are for 25/26	40,927	8,410

15. Statement of fund movements	1st April 2024	Incoming resources	Resources expended	At 31st March 2025
	£	£	£	£
General Funds	627,472	2,235,116	2,240,226	622,363
Designated Funds				-
Restructuring	-	-	-	-
Fixed Assets	(9,397)	75,000	11,252	54,351
Total Unrestricted Funds	618,075	2,310,116	2,251,478	676,714
Restricted Funds				
Fixed Assets *	18,715	-	1,722	16,993
Workforce retention	-			-
Bailey Thomas Grant	-	6,119	6,119	-
Total Restricted Funds	18,715	6,119	7,841	16,993
Total Funds	636,790	2,316,235	2,259,318	693,707

* The fixed asset fund represents the Net Book Value of assets purchased with restricted funds.

15a. Prior Year Statement of fund movements – 2023/24

	1st April 2023	Incoming resources	Resources expended	At 31st March 2024
	£	£	£	£
General Funds	614,220	2,252,099	2,238,847	627,472
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	-	-	9,397	(9,397)
Total Unrestricted Funds	614,220	2,252,099	2,248,244	618,075
Restricted Funds				
Fixed Assets *	19,692	-	977	18,715
Children In Need	-			-
Solihull CCG - Project B	-	-	-	-
Total Restricted Funds	19,692	-	977	18,715
Total Funds	633,912	2,252,099	2,249,221	636,790

16. Analysis of net assets between funds

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible fixed assets	275,066	16,993	292,060	290,420
Net current assets	401,647	-	401,647	346,370
Creditors ,more than one year	-	-	-	-
Net Assets	676,714	16,993	693,707	636,790

16a. Prior Year Analysis of net assets between funds – 2023/24

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible fixed assets	271,705	18,715	290,420	276,480
Net current assets	346,370	-	346,370	357,432
Creditors ,more than one year	-	-	-	-
Net Assets	618,075	18,715	636,790	633,912

17. Commitments

Operating Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Office Equipment		Land and Buildings	
	2025	2024	2025	2024
	£	£	£	£
In less than 1 year	2,158	2,158	33,940	33,940
Between 1 and 5 years	3,236	-	67,880	101,820
Over 5 Years	-	-	-	-
Total annual operating lease commitments	5,394	2,158	101,820	135,760

In addition to the leases disclosed above, the charity has three leases for property, which expire between 2028 and 2030, which provide supported living accommodation for service users. The service user occupants pay a rental to the charity. The terms of the lease provide that the monthly rent payable by the charity to the landlord is the rental received from the occupants less any sums payable for utilities, council tax and upkeep of the property or, in the event that this net income is negative, then £nil.

Capital Commitments

At the year end there were capital commitments contracted for of £NIL (2023: £NIL).

18. Reconciliation of net (expenditure) / income to net cash flow from operating activities

	2025	2024
	£	£
Net income	68,636	2,878
Interest Receivable	(4,296)	(1,416)
Depreciation and impairment of tangible fixed assets	12,974	10,374
Decrease/(Increase) in debtors	51,324	(117,110)
(Decrease) in creditors	(40,914)	35,029
Net cash flow from operating activities	87,725	(70,245)

19. Analysis of changes in net debt

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	189,340	77,408	-	266,747
Total	189,340	77,408	-	266,747

19a. Prior Year Analysis of changes in net debt – 2023/24

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	282,481	(93,141)	-	189,340
HMRC Time to Pay arrangement falling due within 1 year			-	
Total	282,481	(93,141)	-	189,340

20. Post Balance Sheet Events

Subsequent to the year-end SoLO are aware of the potential for financial claims arising from the actions of a former employee which is being handled by their Insurers. No provision has been currently included in these financial statements.

Company Information

Trustees	Jan Prior - Chair Rehana Begum – Treasurer Paul Beech Andrew Gilyead Jayne Hume Zuzana Fitzpatrick Vesela – Appointed 25/09/2024 Stephanie Jackson – Appointed 25/09/2024 Henry Griffiths – Resigned 24/07/2024
Company Secretary	Lesley Beer
Chief Executive Officer	Lesley Beer
Registered Office and Operational Address	38 Walnut Close Chelmsley Wood Birmingham B37 7PU
Telephone	0121 779 3865
Email	Info@sololifeopportunities.org
Website	www.sociallifeopportunities.org
Bankers	Lloyds Bank Solihull B91 3AN United Trust Bank Ltd London SW1 4TE Nationwide PO Box 3, 5-11 George's Street, Douglas, Isle of Man
Auditor	Prime Accountants Group Corner Oak 1 Homer Road Solihull West Midlands B91 3QG

Social Life Opportunities (SoLO) is a Company Limited by
Guarantee Number 05025939 and a Registered Charity Number 1102297

The governing documents of the organisation are the Memorandum and
Articles of Association

SOCIAL LIFE OPPORTUNITIES (SOLO)

England & Wales - Charity number 1102297

Accounts



Social Life Opportunities

Embracing Disability. Empowering Lives

ANNUAL REPORT 2023 - 2024

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Guarantee No 05025939



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Overview



Our Charitable Objectives & Vision

SoLO's Charitable Objectives *"To help empower children, young people and adults with learning disabilities to achieve their full potential, to encourage their integration in society and improve their conditions of life in particular by the Service, or assistance in the Service, of facilities for them, their families and carers."*

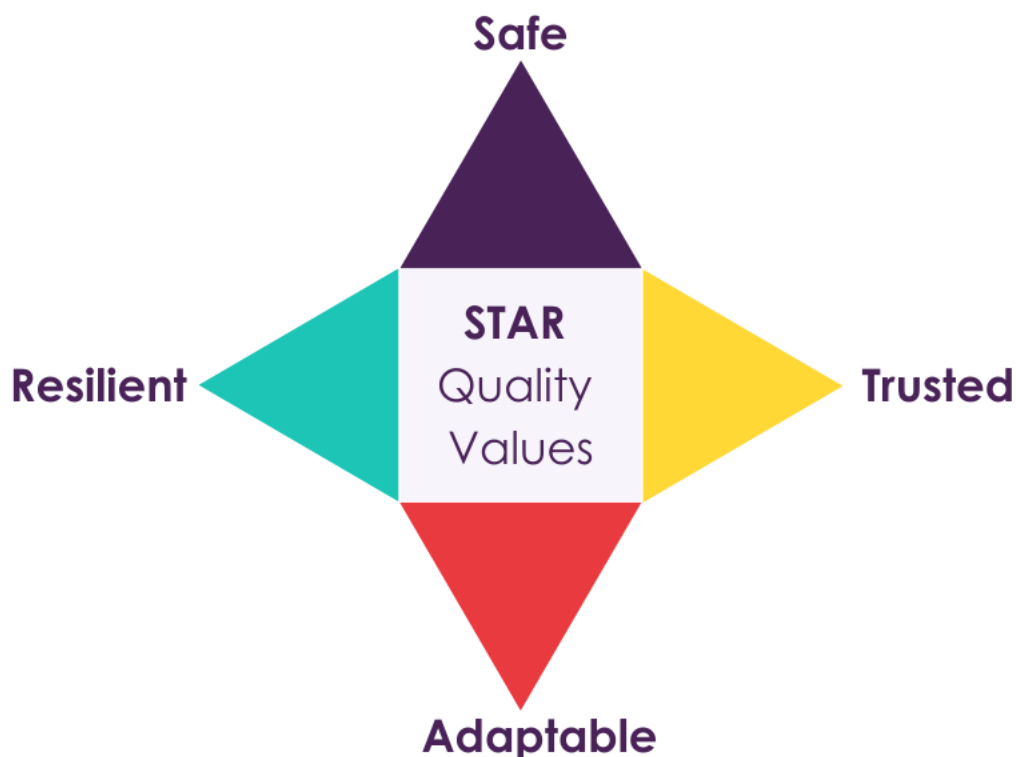
Within SoLO we see people with learning disabilities spending time in an environment that is comfortable, safe, and secure enabling them to be stretched, challenged, and take risks.

We are happy with what we see, but we want more. In the future, we want to ensure that our service users are not excluded from society in institutional settings but are provided with an environment that equips them for the future. We want to give them the skills and experience they need to be able to make choices and take control of their lives. We want to see the lives of our children with learning disability enhanced as they become adults. For adults with a learning disability, we want to provide them with the chance to experience all that life has to offer, have fun and be happy.



Enable our Service Users to realise their full potential with the support and encouragement of a skills and dedicated team, through the development of high-quality opportunities.

Our Values – STAR



SoLO's **STAR Quality values - Safe, Trusted, Adaptable, Resilient** - have continued to underpin everything that happens within SoLO and sustains the positive energy that has continued to focus on the "can" rather than the "can't" – even in the face of challenge.

Our staff team has continued to be adaptable and resilient, enabling us to manage a variety of need and respond to changing situations.

Service Users and their families have trusted SoLO that they will be kept safe whilst enjoying a fun and sociable experience independently from their families. As restrictions have eased, SoLO has been able to adapt its delivery to bring back more services and start easing into the evening services that have been on hold.



Chair's Report

We said and we did in 2023-24 following SoLO's strategy set in the previous year.

Commitment to independence

We have witnessed the heartwarming progress towards independence of those living in our Supported Living houses. Our ongoing review of the houses is to ensure that they are fit for purpose and required action taken.

Aware of the value of our Personal assistants' we aimed to meet the need where possible against a backdrop of recruitment challenges. With support from funders who also acknowledged the need for enhancing pay to recognise the importance of the role, we ensured that this was factored into our budget for 2024/25 and the team are working tirelessly to meet demand.

Growing towards need

Work continues to be in progress regarding other elements of our 3 year strategy. Conversations continue for collaborative working with other providers and bordering local authorities.

SoLO's Children's Team continues to refresh the service with new ideas, listening to what our little and growing people need and want.

SoLO Teamwork

We have witnessed some excellent examples of the SoLO team working together in the best interests of our service users and we have encouraged ongoing learning from these experiences for mutual benefit.

I give thanks for all who have helped achieve this and especially to the Board in their sound, considered decision making. During the audit of our accounts, we were very saddened that our Treasurer, Jon Prior, died suddenly. His unwavering commitment to SoLO over 6 years, strengthened our financial management and everything he did was done in a gentle, supportive way. He was an outstanding Trustee who is very much missed.

Jan Prior
Chair

CEO's Report

As we reflect on the past year, I am filled with immense gratitude and pride for what SoLO has achieved.

This year has been remarkable in many ways. We have continued to work behind the scenes to implement new digital systems which has not only enabled staff to continue to support our service users but has also reduced paper usage in our aim to lower the carbon footprint of SoLO.

We also demonstrated our **STAR** Qualities when faced with the closure of our SoLO North Chelmsley Wood base within the local shopping centre. During a very restricted time limit of 13 weeks, we acknowledged the need to continue to run SoLO Daylight North as it is a vital part of SoLO services and swiftly redeveloped our site at Walnut Close.

This included a full remodelling of upstairs and installation of additional bathroom facilities. Whilst this was a difficult transition for some services users the results of the move have been a success and demonstrated the **Resilience** and **Adaptability** of SoLO, with our staff ensuring that our services users are able to **Trust** in SoLO process and feel **Safe** with the changes.

While we celebrate our successes, we also acknowledge the challenges we faced over the previous year which SoLO continued to overcome.

Recruitment: 2023-24 started with the continued challenge of recruitment of new staff, which was felt within all Health and Social Care. Throughout the year SoLO reviewed and refreshed recruitment processes and addressed that staff well-being required innovative approaches and flexibility. As we drew towards the end of the year recruitment increased significantly with many successful candidates joining and making a difference to all those they support.

Resources: Limited funding in certain areas restricted the scale of some initiatives, underscoring the need for diversified funding sources. SoLO's focus on the upcoming year is to review and refresh our fundraising efforts.

None of our achievements would be possible without the unwavering support of our donors, partners, staff, and volunteers. Your dedication and generosity inspire us to strive for greater heights.

Lesley Beer
CEO



Strategy 2023-2026



Strategic Plan 2023-2026

Review, Refresh, Renew

Like many organisations, the focus during the pandemic period was on the safety of our service users and staff and ensuring that SoLO could survive and thrive for the long-term. In 2023, the Trustees and senior staff looked to the future to chart a strategic course that would enable us to better meet the needs of our service users. Our thinking was informed by what our stakeholders and staff told us. The strategy that we developed is guiding SoLO through to 2026 but with a flexibility for change where required and openness to opportunities arising.

STAR Quality Values

Some things never change and for SoLO, our values remain central to serving others and the impact that we know they can have for those we support. Our new strategy is grounded in these values and SoLO will continue to embed these in future planning and delivery.

- **SAFE** – risk assessed, vigilant, fit for purpose
- **TRUSTED** - positive relationships, reliable, responsive, honest
- **ADAPTABLE** – inclusive, person-centred, creative, fun
- **RESILIENT** - learn and change, focus, true to Service User need
- **QUALITY** - value for money, high standards, positive outcomes

In applying these values, between 2023 and 2026 SoLO will continue to develop its services around three core principles below.

1. Commitment to independence

If SoLO has one contribution to make in the world it is the empowerment of disabled children and adults so that they achieve their full potential, living a life of opportunity and choice. We will be exploring the development of services that enable us to do this.

- **Supported Living** – We will continue to develop our expertise and are committed to running our three supported living houses to give our service users the platform for independence that they deserve.
- **Personal Assistance** – We know that this is crucial to enable our service users to engage in their communities, taking advantage of all that they have to offer. We are developing a plan to grow these services further to meet the need that we see.
- **Transition to adult services** – A feature of our success in developing day services is that we now need to consider how best to support the next generation of disabled young people into adulthood. Building on our current services, we are creating a blueprint for the growth/development of our provision.

2. Growing towards the need

- The history of SoLO has been characterised by seeing a need and working out how best we can meet it, in partnership with other agencies. This is how we are looking to the future. We will continue to explore outstanding need and see how we can respond.
- **Adjacent need** – exploring service gaps beyond our core operation in Solihull.
- **Thematic need** – exploring where we may have a contribution to make in developing:
 - Performance arts
 - Sports and healthy lifestyle
 - Employment skills
 - Independent living skills

3. SoLO Teamwork

We make a difference through the skill, commitment and flexibility of our people. We will continue to ensure a strong core skill set which is transferable across all our services.



Empowering Adults with Learning Disabilities



Daytime Opportunities

Aynsley Smith
Service Manager

SoLO offers three daytime services which provide safe, fun, and meaningful activities to develop identified outcomes for Service Users. As part of our new drive to ensure that our services are fit for the future to empower those we serve. Personal development of our service users to encourage their independence and life skills as well as providing social experiences to support people through their lives.

Daylight North is based in Chelmsley Wood (Walnut Close) and Daylight South in Central Solihull at our Fire Station base. Both sites are accessible for those with disabilities and the services cater for those with mild to moderate learning and associated difficulties. Evolve, delivered also from Walnut Close, Chelmsley Wood, provides a facility for those with complex care needs.

During the year SoLO has enabled families who are experiencing difficulties and challenges themselves, to have additional support for the person they and SoLO are supporting. Day services have also worked in conjunction with our Supported living services to develop further independent opportunities including travel, workplace volunteering, paid employment for those who live in our supported living houses.

SoLO embraces innovative ideas from service users and carers for developing our services and to offer greater choice and options that interest individuals.

Our drive for 2024/ 25 will be to support adults with a learning disability, transition into adulthood once leaving education – to gain the skills required to be able to access adult life.



Aynsley Smith,
Service Manager

The disco has grown tremendously over the last year with attendance of 150+ weekly. Individuals are travelling from surrounding areas including Redditch and Birmingham. Attendees enjoy a fun evening of dancing, chatting, socialising, and making new friends.

Drop In Services

Overnight Breaks

Aynsley Smith
Service Manager

In 2023 we continued to run overnight breaks but then took a temporary pause in January 2024 to review, renew and refresh. They recommenced in Spring 2024. The breaks are much loved especially at St Swithin's House which in addition to this, there is an increase in 2-night breaks at the Pioneer Centre. We are also exploring other options to widen our offer.



PA Services

Liv Dance
Assistant Service Manager

Personal Assistants provide a vital 1:1/2:1 support to many with disabilities and demand for the service over the last year has outstripped the number of Personal Assistants/Support Workers both nationally and within SoLO. SoLO has worked creatively to maximise the use of its Support Workers to meet the need and continues to think of innovative opportunities.

It is a strength of SoLO that PAs and their Service Users can integrate both within SoLO activities and other community activities. Service Users take the lead where possible identifying what they would like to do whilst being guided and supported by the PA to achieve their wishes and embed where possible life skills and independence whether they are accessing SoLO's services or activities within the community.

Service Users value the friendships they develop with PAs, and it has been very evident this year that PAs who frequently work across all SoLO's services and get to know a wide range of Service Users, will go the extra mile to support, especially if someone is going through a difficult time.



Empowering Children and Young People with Learning Disabilities



Children's Services

Alison Kaufmann & Eve Ralph
Head of Operations & Service Manager

SoLO have continued to deliver targeted short breaks for children and young people with disabilities as part of the Solihull Council contract. We have maintained provision of popular and much-loved activities but as part of our Review, Renew, Refresh strategy implementing new activities based on current need and wishes from feedback and surveys.

We work closely with Solihull Council in monitoring progress, with other providers to ensure variety and choice is available and with local schools and community groups to share information.

We provide children with a range of support, meeting mild/moderate and complex/higher support needs with specialist staff and a range of internal and external activities with the emphasis on fun experiences and development of skills, as well as giving their parents/carers some much needed respite.

In house activities provide a safe and secure environment with themed activities that are tailored to each child.

External activities this year have included trips to the cinema, bowling, laser quest, trampoline and soft play centres, and day trips to children's farms and theme parks.



Supporting Individuals to live independently



Supported Living

Alison Kaufmann
Head of Operations

SoLO's supported living service has continued to provide person centred support for the eight individuals living in our shared supported living housing. Its tenants have thrived with developing new skills and independence. We have strong core staff teams and Supports Workers have a clear person-centred ethos that embraces stepping back and encouraging the person to achieve as much as possible independently.

Successes to evidence SoLO's approach are in abundance this year and many independent living skills have been achieved as tenants are developing personal skills and getting more involved in mainstream community where opportunities are grasped and engaged with.

- Independent travelling
- Volunteering - supporting at local church groups, and voluntary work experience with and without staff support
- Gaining confidence to access community independently e.g. Litter picking independently
- Paid employment
- Accessing varied support services within the community – such as attending SoLO Day services, Forward Day services and Newlands Bishop Farm
- Joining and developing social groups within SoLO and other providers and creating a community social network
- Maintaining their homes effectively – understanding what household tasks need to be done and choosing when and how they carry these out, with active support
- Growth in confidence and resilience
- Self-administration and management of their own medication

Service Users of SoLO's office team including managers have taken the opportunity to supplement the support worker team to widen their knowledge and understanding of SoLO's Service Users whilst enhancing their lives engaging with the tenants. This collaborative approach across all SoLO's 3 Supported Living houses has ensured sharing of good practice and consistency across the services. Staff teams are working closely with social care teams and learning disability professionals to help our tenants understand their own disability and the impact this has on their lives. One tenant has been involved on delivering her own training to the staff team to help them understand how autism affects her anxiety and how staff can support her to manage this.

During this year, attentive staff responded with urgency to signs of health concerns of one of our tenants which resulted in a cancer diagnosis. We provided physical and emotional support throughout the diagnosis and chemotherapy treatment and worked closely with a multi-disciplinary team of social care and NHS professionals to ensure the right support was provided.

Frequent emergency hospital admissions to QE and Heartlands came with acknowledgements by social care and NHS staff about the excellent support that SoLO provided during this time. Staff were also supported to help them through the emotional impact of the cancer and treatment, and they maintained the "spirit of SoLO" in ensuring that his needs were met. Fortunately, he was given all clear in Feb 24 and is now being monitored.



Funding & Fundraising



With no professional fundraisers involved, SoLO is guided by the Charities (Protection and Social Investment) Act 2016 and CC20 Charity Fundraising: a guide to trustee duties. No complaints have been received in this reporting period and no direct marketing takes place. A fundraising log is kept, and funding bids are managed and monitored for spend so that reports can be made to funders.

Direct fundraising efforts, understandably, have been more difficult to achieve during this period of economic uncertainty but SoLO have continued to be supported by various organisations and individuals throughout the year.

SoLO has benefited from fundraising events such as:

- ✓ Shirley Lions Santa Sleigh
- ✓ Harlequinade Drama Group
- ✓ Wren Hall
- ✓ Sing Bentley Heath Choir
- ✓ Olton Golf Club

Donations of edible gifts are always welcome and those received in the form of Easter eggs and selection boxes from National Grid/Asda/Next/Tesco along with gift hampers from Next which were handed to SoLO's children, young people, and adults throughout our services.

A total of **£5,012** was received from individual donors to help SoLO empower people to lead independent lives.



Activities

The organisation is constituted under its Memorandum & Articles of Association, amended in 2014. SoLO's Board of Trustees has ultimate responsibility for the governance and strategic direction of the charity and to ensure that the provision offered by SoLO benefits the public, with learning and other associated disabilities, who receive those services.

It aims to ensure that SoLO adheres to its objectives and values and is compliant as-required by statutory regulatory bodies. To achieve this, the Board receives and reviews the Financial Accounts, Risk Register and Quality Assurance.

At its monthly Board meeting, it is updated on all areas of SoLO's operation through report mechanism and the CEO is responsible for sharing areas of concern with the Board from incidents or complaints, highlighting areas of good practice through compliments. The Board is not risk averse in its approach to considering new opportunities to support its service users. It considers the risks carefully and requires risks to be managed appropriately. SoLO's trustees are all volunteers.

Trustees

SoLO's Memorandum & Articles allow for up to twelve trustees and the aim is to ensure a diversity of skills, experience, and people, using an audit tool to achieve this balance. New trustees are elected on to the Board by existing Trustees.

The current Board skills include finance, health, care, carer experience, strategic management, risk management and IT. The Trustee Board uses its networks to bring in pro-bono support. The CEO is responsible for operational delivery of the Board's strategic objectives.

The CEO meets with the Chair regularly as required and key staff attend Board meetings as required to contribute and report specifically on their areas of work. To ensure delivery and compliance to the Board's duties and regulatory requirements a workplan is in place and operational work is reviewed and audited.

Induction and Training

New Trustees take part in the SoLO induction process and join appropriate SoLO training. They are equipped with information about their role and responsibilities and encouraged to visit services to meet with staff and service users to see at first-hand SoLO's operational delivery.

Remuneration

The Board is responsible for reviewing remuneration for all staff on an annual basis. A review matrix is used to scan the environment, benchmarking salaries against the market and financial position of the organisation.

Public Benefit

In developing and undertaking the charity's activities, Trustees have due regard to the guidance published by the Charity Commission regarding public benefit.



Financial Review



Going Concern

The political environment in the UK and fragility throughout the world generally, creates a background of economic fragility. Having reviewed the financial forecast through to September 2024, the Board is satisfied that the charity can continue to provide its services during these ongoing challenging times.

Net Income

In line with the reduced income and regular reviewing of expenditure, this has resulted in an operational surplus of **£2,878**.

Incoming Resources

Income from Fundraising events has fallen by **18%**.

Incoming resources from charitable activities include income from local authority grants and service level agreements. Income also includes payments made by service users in respect of certain services, these payments being funded from individual personal budgets.

Resources Expended

Charitable activities cost of **£2,241,414** relate principally to the cost of running our **34** activities and increased provision of Supported Living for the benefit of our service users. They also included the depreciation, rent and other costs associated with our buildings.

Assets

The netbook value of fixed assets has increased by **£13,940** due to investment in premises.

Fund and Reserves

Restricted funds consist of income received which can be used only for the purposes stated by the donor. At year-end, the balances on restricted funds amounted to **£18,715**, all of which relate to expenditure on fixed assets and equals the net book value of these assets.

Designated funds are unrestricted funds which Trustees have set aside for particular purposes. At year end, the balances on these funds were **£NIL** which relate to expenditure on fixed assets financed by reserves. The balance equals the net book value of these assets.

General funds or reserves amount to **£636,790**. Trustees reviewed the reserves policy during the year and hold reserves to fund:

- Shortfalls in income where this does not reach expected levels
- Unexpected expenditure
- Working capital

Trustee policy is to aim to hold liquid reserves equivalent to a minimum of 3 months of future costs, excluding depreciation. This would be in the region of £400K. Currently, the actual figure is **£346,370** and work is continuing to build the reserves. As part of the strategic development of the charity, the reserves policy is revisited annually.

Investment Policy

The prime objective of Trustees is to safeguard the value of the charity's assets and a secondary objective is to earn best interest on cash deposits. All material funds of the charity, except for reserves, are expendable within twelve months of receipt. The policy for investment is to retain funds as cash and place them on deposit, with a number of financial institutions, on notice terms of up to 120 days.

Risks

Trustees have identified, through the risk management process, the following key risks and have identified corresponding mitigating actions to address. These and other risks are reviewed quarterly, and mitigating actions considered to determine proportionality and effectiveness.

Risks are monitored regularly, and new risks added when they arise. The corporate risk register is the vehicle used to ensure risks are managed and trustees assured.

Risk	Mitigating actions
We may not be able to increase our reserves in the financial year which will impact on the future development of the organisation.	This remains a static risk as withdrawal of social care funding whilst not in budget will have an overall negative impact on the general reserves position. Mitigating actions will include seeking new funding sources to increase sustainability.
Recruitment difficulties for staffing throughout Health and Social Care sector resulting in need for Personal Assistants to support vulnerable children and adults.	Constant review of market and salary analysis to support recruitment drive. Focus on recruiting Personal Assistants in line with local authority drive to increase the support for individuals.
Minimum wage increase will impact on project costs and recruitment for 2024/25	Budgets prepared with all viable options for staffing costs as well as increase of subscriptions to counter this increase.

Statement of Trustee Responsibilities

Trustees as Directors of Social Life Opportunities (SoLO) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (IFRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on going concern basis unless it is inappropriate to assume that the company will continue in business.

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

Insofar as Trustees are aware:

There is no relevant information of which the Charity's auditors are unaware and Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

In preparing this report, Trustees have taken advantage of the small companies' exemptions provided by Section 415A of the Companies Act 2006.

This report was approved and signed on behalf of the Trustees by:
Jan Prior (Chair)



01/11/2024

Report of the Independent Auditors to the Directors of Social Life Opportunities (SoLO) for the year ended 31 March 2024

Opinion

We have audited the financial statements of Social Life Opportunities (SoLO) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows 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 (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 2024 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees report for the fiscal year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees report.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the directors' report.

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our commercial knowledge and experience;

- 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 Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- 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; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity'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 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 meeting of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and other relevant parties.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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.



.....
Jeremy Kitson BA FCA
Prime
Corner Oak
1 Homer Road
Solihull
West Midlands
B91 3QG

01/11/2024

Statement of Financial Activities for year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations	2	5,012		5,012	12,300
Charitable Activities	3	2,231,992	-	2,231,992	2,113,514
Other Trading Activities	4	13,681	-	13,681	22,864
Investment		1,416	-	1,416	794
Total Income		2,252,102	-	2,252,102	2,149,472
Expenditure on:					
Raising Funds	5	7,809	-	7,809	7,781
Charitable Activities	6	2,240,437	977	2,241,414	2,126,986
Total Expenditure		2,248,247	977	2,249,224	2,134,767
Net Income / (expenditure) and net movement of funds		3,855	(977)	2,878	14,705
Reconciliation of Funds:					
Total funds Brought Forward - at 1st April 2023		614,220	19,692	633,912	619,207
Total Funds Carried Forward - at 31st March 2024		618,075	18,715	636,790	633,912
All Income and expenditure derives from continuing activities				-	

Balance Sheet as at 31 March 2024

Registered Number 5025939

	Note	2024	2023
		£	£
Fixed Assets			
Tangible assets	11	290,420	276,480
Current assets			
Debtors	12	334,106	216,996
Cash at bank and on hand	13	189,338	282,481
Total Current Assets		523,444	499,477
Creditors: amounts falling due within one year			
	14	(177,074)	(142,045)
Net current assets		346,370	357,432
Net assets		636,790	633,912
Funds	15		
Restricted funds		18,715	19,692
Unrestricted funds - Designated funds		(9,397)	0
Unrestricted funds - General funds		627,472	614,220
Total funds		636,790	633,912

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

The financial statements were approved by the Trustees and signed on their behalf by:

Jan Prior
Chair



Date 01/11/2024

Rehana Begum-Ali
Treasurer



Statement of Cash Flow as at 31 March 2024

Statement of Cash Flows	2024	2023
	£	£
Cash flow from operating activities	(70,245)	(20,929)
Net cash flow from operating activities	(70,245)	(20,929)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(24,314)	(20,689)
Interest Received	1,416	794
Net Cash flow from investing activities	(22,898)	(19,895)
Net (decrease) / increase in cash and cash equivalents	(93,142)	(40,824)
Cash and cash equivalents at 1st April 2023	282,481	323,305
Cash and cash equivalents at 31st March 2024	189,339	282,481
Cash and cash equivalents consists of:		
Cash at bank and in hand	111,296	132,396
Short term deposits	78,043	150,085
Cash and cash equivalents at 31st March 2024	189,339	282,481

Notes to the Financial Statements

1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of financial statements and general information

Social Life Opportunities is a charitable company limited by guarantee incorporated and is also a registered charity in England and Wales. The registered office is 38 Walnut Close, Chelmsley Wood, Birmingham, B37 7PU. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Service User of the charity. The registered office and details of the charity's operations are included in the trustees' report.

The charity constitutes a public benefit as defined by FRS102. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. The functional currency of the charity is sterling and the figures have been rounded to the nearest pound sign.

1.2 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charity. Designated funds are unrestricted funds which the Trustees have designated for a particular project or purpose. The policy for determining each designated fund is set out in the notes to the financial statements. Restricted funds are funds subject to specific restrictions imposed by donors or funds which have been raised by the charity for specific purposes. The purpose and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and that amount can be measured reliably and it is probable that the income will be received. The following policies are applied to specific categories of income.

(a) Voluntary income received by way of donations is included in the Statement of Financial Activities when receivable

(b) Interest is included when receivable

(c) Incoming resources from grants and contracts which are related to performance and specific deliverables are included in the Statement of Financial Activities as the

charity earns the right to the income by its performance. Grant income received during the year that relates to a subsequent financial period is carried forward as a creditor in the balance sheet and shown as deferred grant income

(d) Donated services or equipment are included in the Statement of Financial Activities at their fair value where the economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is the price the charity estimates it would pay in the open market for such services or equipment. The equivalent amount is recognised as expenditure in the Statement of Financial Activities or is capitalised as a fixed asset

(e) The value of services provided by volunteers, including trustees, has not been included in line with the SORP (FRS102)

1.4 Resources expended

Expenditure is recognised on an accrual's basis. Resources expended include attributable VAT which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature required to support them. Support costs include office costs, governance costs and administrative payroll costs. Support costs have been allocated to activities in the ratio of direct salaries.

1.5 Pension Contributions

The charity operates a defined contribution pension's scheme. The assets of the scheme are held separately from those of the charity in an independent administered fund. Contributions are expensed as they become payable.

1.6 Fixed assets and depreciation

Asset additions costing less than £1,000 are not capitalised.

Tangible fixed assets are held at cost less accumulated depreciation and impairment losses. Depreciation is provided at rates calculated:

- IT equipment over the period of 3 years
- Freehold Purchase over the period of 50 years
- Leasehold improvements over the period of the lease
- Fixtures and fittings over periods between 3 and 5 years
- Motor vehicles over 7 years

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Concessionary loans

Concessionary loans include receivables / payable to a third party which are interest free or below the market interest rates and are made to advance charitable purposes. The loan is measured at a cost less impairment.

1.9 Operating leases

Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.10 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

This consideration has taken into accounts the continued expected impact of Covid- 19 on the Charity, as far as it can be determined, and the Trustees remain satisfied that the going concern principle remains appropriate.

1.11 Judgement and key sources of estimation uncertainty

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

Donations in kind – a judgement has been made as to the fair value of donations in kind, based on an understanding of the local market for these items/s.

Depreciation rates – a judgement has been made as to the estimated useful life of assets and, therefore, the rate of depreciation. The estimate is made based on best practice and knowledge of the usage of such assets in the charity.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the new fiscal year.

1.12 Financial Instruments

The Charity holds only basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepaid expenses are not financial instruments.

Liabilities – concessionary loans, trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 14.

Taxation and social security are not included in the financial instruments' disclosure.

Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable s rather than cash or another financial instrument.

1.13 Government Grants Accounts policy

Grants are included in the Statement of Financial Activities on a receivable basis.

The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

2. Donations and Legacies

	2024	2023
	£	£
Other Donations and Legacies	5,012	12,300
	<u>5,012</u>	<u>12,300</u>

3. Income from Charitable Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Grants and service level agreements				
Solihull MBC Children's Services	292,406	-	292,406	303,757
Solihull MBC Infection Control and Workforce	-	-	-	39,298
Solihull Clinical Commissioning Group	15,000	-	15,000	15,000
Olton Ladies Golf Club	12,000	-	12,000	-
Eveson Trust	-	-	-	10,000
Bailey Thomas	-	-	-	2,333
Solihull Chamber of commerce	8,949	-	8,949	-
Knowle and Dorridge Lions	-	-	-	2,000
Total grants and service level agreements	328,355	-	328,355	372,388
Service User Income	1,903,637	-	1,903,637	1,741,126
Total Income from Charitable Activities	2,231,992	-	2,231,992	2,113,514

Income related to restricted charitable activities **£NIL** (2023: £12,783) and income relating to unrestricted charitable activities **£2,314,572** (2023: £2,100,731).

4. Other trading activities

During the year The Charity received funds from Fundraising Events **£2,735** (2023: £3,331) as well as funds generated from Letting of Premises **£10,946** (2023: £11,589) and refunds/compensation in the year for **£NIL** (2023: £7,944)

5. Cost of raising funds - Unrestricted

	2024 £	2023 £
Salary Costs	5,675	5,628
Other Direct Costs	715	474
Support Costs (note 7)	1,420	1,679
	7,809	7,781

6. Costs of Charitable Activities

	Adult's Services 2024	Children's Services 2024	Independent Living 2024	Total 2024	Total 2023
	£	£	£	£	£
Salaries	241,801	61,893	293,284	596,977	268,630
Sessional Staff	606,051	83,938	348,848	1,038,837	1,212,807
Premises	50,006	20,355	46,863	117,224	113,463
Member Activities	51,275	11,254	6,233	68,761	55,793
Transport of Members	545	492	2,809	3,845	5,095
Volunteer Expenses	106	247	-	354	35
Bad Debt	225	25	-	250	20,566
Depreciation	3,813	2,308	-	6,121	8,586
Support Costs (note 7)	212,169	36,493	160,689	409,352	442,011
	1,165,990	217,006	858,725	2,241,721	2,126,986

Cost of restricted charitable activities **£NIL** (2023: £25,712) and cost of unrestricted charitable activities **£2,243,217** (2023: £2,101,274).

	2024	2023
	£	£
7. Support Costs		
Salaries	208,215	236,289
Legal	10	-
Premises Costs	35,994	69,299
Insurance	8,931	6,156
Staff Costs	36,930	12,418
Communication Costs	9,458	14,722
Computer Costs	41,717	41,138
Publicity Costs	5,265	16,265
Depreciation	4,253	5,967
Training Costs	8,392	10,659
Auditor's remuneration - Governance Cost	10,000	9,126
Other Office Costs	-	19,972
Cost of generating funds	41,606	1,679
	410,771	443,690
Support costs have been allocated to activities in the ratio of direct salaries as follows	2024	2023
Cost of generating funds (note 5)	1,420	1,679
Cost of charitable activities - Adults (note 6)	212,169	217,856
- Children's (note 6)	36,493	52,984
- Independent Living (note 6)	160,689	171,171
	410,771	443,690
8. Net Expenditure	2024	2023
<i>This is stated after charging</i>	£	£
Depreciation of tangible fixed assets (note 11)	10,374	14,552
Auditor's remuneration	10,000	9,126
Operating Lease Cost	33,632	33,632
9. Staff Costs	2024	2023
<i>Staff costs were</i>	£	£
Salaries	1,732,785	1,590,710
Social security costs	111,245	110,037
Pension	27,479	24,286
	1,871,508	1,725,033

The charity employed on average 116 staff (2023:146) of whom 76 (2023: 65) were employed on a sessional part time basis.

The charity operates the auto enrolment pension scheme and makes the minimum contribution of 3% (2023: 3%) to this scheme, there are 95 employees (2023: 98) within the scheme.

No employee received remuneration amounting to more than £60,000 in either year.

The pensions costs charge represents contributions payable by the charity to the fund and amounted to £27,479 (2023: £24,286) Contributions totalling £13,114 (2023: £12,071) were payable to the fund at the balance sheet date and are included in creditors.

10. Trustee and Key Management Personnel remuneration and expenses

No trustee received any remuneration during either year.

During the year no trustees were reimbursed for out of pocket expenses. (2023: NIL).

Related Trustee Party Transactions include: 1 trustee son received support through the choir project a voluntary project with no member contribution required.

The Charity purchased trustee indemnity insurance at a cost of **£996** (2023: £996) included in governance costs.

The total amount of employee benefits paid to Key management personnel were **£92,051** (2023: £91,324) for the year. Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any directors (whether executive or otherwise) of the entity.

Related Employee Party Transactions include : Alison Kaufmann Head of Operations, Sibling Gross Salary **£23,558** for working as a Support Worker (2023: £20,302)

11. Tangible Fixed Assets

	IT Equipment	Freehold Property	Leasehold Improvements	Fixtures and Fittings	Motor Vehicle	Total
Cost	£	£	£	£	£	£
At 1st April 2023	69,166	335,604	99,085	109,385	42,000	655,240
Capital expenditure for the year	7,447	-	-	16,867	-	24,314
At 31st March 2024	76,613	335,604	99,085	126,253	42,000	679,554
Depreciation						
At 1st April 2023	68,102	78,726	99,085	90,847	42,000	378,760
Charge for the year	977	7,743	-	1,654	-	10,374
At 31st March 2024	69,079	86,469	99,085	92,501	42,000	389,134
Net Book Value						
At 31st March 2024	7,534	249,135	-	33,751	-	290,420
At 31st March 2023	1,064	256,878	-	18,538	-	276,480

12. Debtors

	2024	2023
	£	£
Trade Debtors	273,887	178,911
Prepaid expenses	7,219	7,980
Other Debtors	53,000	30,105
	334,106	216,996

13. Cash at Bank and On Hand

	2024	2023
	£	£
Bank deposit accounts	78,043	150,085
Bank current accounts	109,210	130,309
Cash	2,086	2,087
	189,338	282,481

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	50,630	23,298
Taxation and social security	23,868	26,274
Deferred income	8,409	10,933
Other creditors (charge card/pension)	16,273	17,810
Accruals	77,893	63,730
Total current liabilities	177,074	142,045
Deferred Income	2024	2023
	£	£
Deferred Income as 1st April 2023	10,933	33,670
Amount released from previous year	(10,933)	(33,670)
Incoming resources deferred in the year	8,410	10,933
Deferred Income as 31st March 2024 - which relates to grants which are for 24/25	8,410	10,933

15. Statement of fund movements

	1st April 2023	Incoming resources	Resources expended	At 31st March 2024
	£	£	£	£
General Funds	614,220	2,252,099	2,238,847	627,472
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	-	-	9,397	(9,397)
Total Unrestricted Funds	614,220	2,252,099	2,248,244	618,075
Restricted Funds				
Fixed Assets *	19,692	-	977	18,715
Workforce retention	-	-	-	-
Bailey Thomas Grant	-	-	-	-
Total Restricted Funds	19,692	-	977	18,715
Total Funds	633,912	2,252,099	2,249,221	636,790

* The fixed asset fund represents the Net Book Value of assets purchased with restricted funds.

15a. Prior Year Statement of fund movements – 2022/23

	1st April 2022	Incoming resources	Resources expended	At 31st March 2023
	£	£	£	£
General Funds	584,963	2,136,689	2,107,432	614,220
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	1,623	-	1,623	-
Total Unrestricted Funds	586,586	2,136,689	2,109,055	614,220
Restricted Funds				
Fixed Assets *	32,621	-	12,929	19,692
Children In Need	-	10,450	10,450	-
Solihull CCG - Project B	-	2,333	2,333	-
Total Restricted Funds	32,621	12,783	25,712	19,692
Total Funds	619,207	2,149,472	2,134,767	633,912

16. Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	271,705	18,715	290,420	276,480
Net current assets	346,370	-	346,370	357,432
Net Assets	618,075	18,715	636,790	633,912

16a. Prior Year Analysis of net assets between funds – 2022/23

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	256,788	19,692	276,480	270,343
Net current assets	357,432	-	357,432	348,864
Net Assets	614,220	19,692	633,912	619,207

17. Commitments

Operating Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

In less than 1 year
Between 1 and 5 years
Over 5 Years

Total annual operating lease commitments

Office Equipment		Land and Buildings	
2024	2023	2024	2023
£	£	£	£
2,158	3,696	33,940	33,940
-	2,772	101,820	135,760
-	-	-	-
2,158	6,468	135,760	169,700

In addition to the leases disclosed above, the charity has three leases for property, which expire between 2028 and 2030, which provide supported living accommodation for service users. The service user occupants pay a rental to the charity. The terms of the lease provide that the monthly rent payable by the charity to the landlord is the rental received from the occupants less any sums payable for utilities, council tax and upkeep of the property or, in the event that this net income is negative, then £nil.

Capital Commitments

At the year end there were capital commitments contracted for of £NIL (2023: £NIL).

18. Reconciliation of net (expenditure) / income to net cash flow from operating activities

	2024	2023
	£	£
Net income	2,878	14,705
Interest Receivable	(1,416)	(794)
Depreciation and impairment of tangible fixed assets	10,374	14,552
Decrease/(Increase) in debtors	(117,110)	8,546
(Decrease) in creditors	35,029	(57,938)
Net cash flow from operating activities	(70,245)	(20,929)

19. Analysis of changes in net debt

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	282,481	(93,141)	-	189,340
HMRC Time to Pay arrangement falling due within 1 year	-	-	-	-
Total	282,481	(93,141)	-	189,340

19a. Prior Year Analysis of changes in net debt – 2022/23

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	323,305	(40,824)	-	282,481
HMRC Time To Pay arrangement falling due within 1 year	(9,647)	9,647	-	-
Total	313,658	(31,177)	-	282,481

Company Information

Trustees	Jan Prior - Chair Jonathan Prior – Treasurer to 17 May 2024. Ceased as trustee 17 May 2024 Paul Beech Andrew Gilyead Henry Griffiths Rehana Begum – Treasurer from 17 May 2024 Jayne Hume
Company Secretary	Lesley Beer
Chief Executive Officer	Lesley Beer
Registered Office and Operational Address	38 Walnut Close Chelmsley Wood Birmingham B37 7PU
Telephone	0121 779 3865
Email	Info@sololifeopportunities.org
Website	www.sociallifeopportunities.org
Bankers	Lloyds Bank Solihull B91 3AN United Trust Bank Ltd London SW1 4TE Nationwide PO Box 3, 5-11 George's Street, Douglas, Isle of Man
Auditor	Prime Accountants Group Corner Oak 1 Homer Road Solihull West Midlands B91 3QG

Social Life Opportunities (SoLO) is a Company Limited by Guarantee Number 05025939 and a Registered Charity Number 1102297

The governing documents of the organisation are the Memorandum and Articles of Association

SOCIAL LIFE OPPORTUNITIES (SOLO)

England & Wales - Charity number 1102297

Accounts



**Social Life
Opportunities**

Embracing Disability. Empowering Lives

ANNUAL REPORT 2022 - 2023

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www.sociallifeopportunities.org

Charity no. 1102297 | Company Limited by
Guarantee No 05025939



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Overview



Our Charitable Objectives & Vision

SoLO's Charitable Objectives *"To help empower children, young people and adults with learning disabilities to achieve their full potential, to encourage their integration in society and improve their conditions of life in particular by the Service, or assistance in the Service, of facilities for them, their families and carers"*.

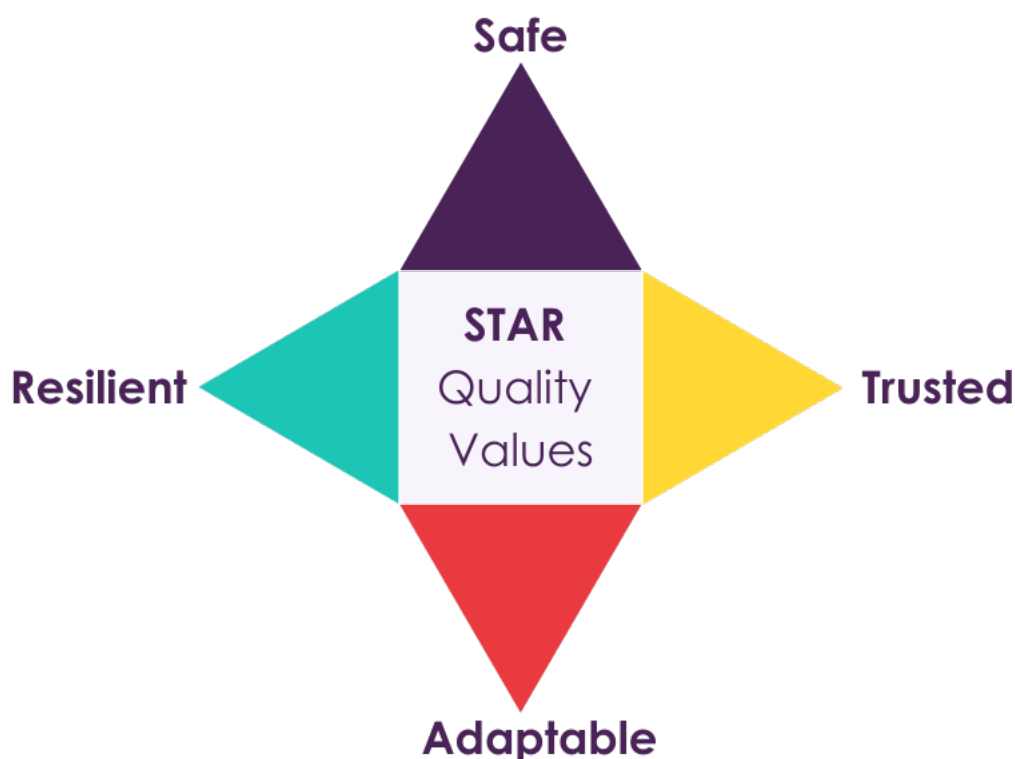
Within SoLO we see people with learning disabilities spending time in an environment that is comfortable, safe and secure enabling them to be stretched, challenged and take risks.

We are happy with what we see, but we want more. In the future, we want to ensure that our members are not excluded from society in institutional settings but are provided with an environment that equips them for the future. We want to give them the skills and experience they need to be able to make choices and take control of their lives. We want to see the lives of our children with learning disability enhanced as they become adults. For adults with a learning disability, we want to provide them with the chance to experience all that life has to offer, have fun and be happy.



Enable our members to realise their full potential with the support and encouragement of a skilled and dedicated team, through the development of high-quality opportunities.

Our Values – STAR



SoLO's **STAR Quality values - Safe, Trusted, Adaptable, Resilient** - have continued to underpin everything that happens within SoLO and sustains the positive energy that has continued to focus on the "can" rather than the "can't" – even in the face of challenge.

Our staff team has continued to be adaptable and resilient, enabling us to manage a variety of need and respond to changing situations.

Service Users and their families have trusted SoLO that they will be kept safe whilst enjoying a fun and sociable experience independently from their families. As restrictions have eased, SoLO has been able to adapt its delivery to bring back more services and start easing into the evening services that have been on hold.



Chair's Report

2022-23 has been a year of moving forward after a Pandemic induced status quo – maintaining and sustaining in contrast to SoLO's years of growth and development. The Board of Trustees, having carefully ensured stability and sound financial governance with an emphasis on 'cash being king', has had confidence to do a thorough strategic review and explore new opportunities to be delivered over the next 3 years.

Direction is always informed by listening to others, testing the external environment, identifying needs and gaps in services as well as reviewing opportunities for collaborative working with other organisations to the benefit of the people that SoLO serves. It is evident SoLO continues to be a lead organisation in Solihull for supporting people with disabilities, primarily Learning Disabilities and it is proud to have achieved this but is not complacent. We know there is always room for improvement and learning from experience.

SoLO's significant investment in digital systems is paying dividends with assurance for compliance to the requirements of Regulatory bodies and is supportive for both service users and staff.

With worldwide Eco concerns, the Board have invested in improving its heating and lighting at its base in Walnut Close to meet sustainability requirements and reduce its overheads.

The opportunities afforded to SoLO during its time as Solihull Chamber of Commerce Charity of Year have been invaluable and we are grateful for their support and contacts.

The Board of Trustees have been dedicated and committed during the year and we were pleased to welcome Jayne Hume to our trustee team. Jayne brings a diversity of experience with her to the voluntary role. I am deeply grateful to all the Trustees for their support and guidance to SoLO and all the staff/volunteer team. I so often witness people going above and beyond to achieve great outcomes for our service users.

Jan Prior
Chair

After being officially appointed as CEO at the beginning of the year I have continued to review, refresh, and renew services and policies alongside the Board of Trustees to ensure that SoLO continues to grow and develop.

It was such an honour to be nominated Charity of the Year by Solihull Chamber of Commerce and having the support of the Chamber and its members through several fundraising events and challenges, as well as making connections with local businesses who have continued to support beyond this year. Funds raised by the Chamber are to support much needed redevelopment at our Walnut Close base to improve facilities for delivery of projects and intensive fundraising efforts to achieve this will be ongoing through 2023/24.

The year also brought new opportunities to renew services in the form of the SMBC Childrens Short Break tender, which SoLO was awarded September 2022. SoLO have worked collaboratively with SMBC as well as other local providers to ensure that there are a diverse number of activities available for Children to attend, encouraging person centred choice, to meet the range of needs.

Other main priorities of the year have been to reinstate drop-in activities for adults which has seen the Disco increase from once a month back to weekly with over 100 attendees each week, providing a much-needed social activity during the evenings. SoLO also recognised the difficulties of recruitment within the Health and Social Care sector and has tried to be innovative in attracting new staff.

Work has still been continuing behind the scenes to ensure that SoLO policies and procedures are robust and compliant to enable staff to continue to deliver safe and fulfilling services which are aimed at meeting individual goals and desired outcomes.

Finally, I would like to thank all the staff teams for their dedication to SoLO throughout the year and providing a range of successful programmes of activities for our service users.

Lesley Beer
CEO



Strategy 2023-2026



Strategic Plan 2023-2026

Review, Refresh, Renew

Like many organisations, the focus during the pandemic period was on the safety of our service users and staff and ensuring that SoLO could survive and thrive for the long-term. During the last year the Trustees and senior staff have looked to the future to chart a strategic course that will enable us to better meet the needs of our service users. Our thinking has been informed by what our stakeholders and staff have told us. The strategy that we have developed will guide SoLO for the next 3 years

STAR Quality Values

Some things never change and for SoLO, our values remain central to serving others and the impact that we know they can have for those we support. Our new strategy is grounded in these values and SoLO will continue to embed these in future planning and delivery.

- **SAFE** – risk assessed, vigilant, fit for purpose
- **TRUSTED** - positive relationships, reliable, responsive, honest
- **ADAPTABLE** – inclusive, person-centred, creative, fun
- **RESILIENT** - learn and change, focus, true to member need
- **QUALITY** - value for money, high standards, positive outcomes

In applying these values, for the next 3 years we will develop our services around 3 core principles.

1. Commitment to independence

If SoLO has one contribution to make in the world it is the empowerment of disabled children and adults so that they achieve their full potential, living a life of opportunity and choice. We will be exploring the development of services that enable us to do this.

- **Supported Living** – We will continue to develop our expertise and are committed to running our 3 supported living houses to give our service users the platform for independence that they deserve.
- **Personal Assistance** – We know that this is crucial to enable our service users to engage in their communities, taking advantage of all that they have to offer. We are developing a plan to grow these services further to meet the need that we see.
- **Transition to adult services** – A feature of our success in developing day services is that we now need to consider how best to support the next generation of disabled young people into adulthood. Building on our current services, we are creating a blueprint for the growth/development of our provision.

1. Growing towards the need

The history of SoLO has been characterised by seeing a need and working out how best we can meet it, in partnership with other agencies. This is how we are looking to the future. We will continue to explore outstanding need and see how we can respond. Opportunities we are exploring first are:

- **Adjacent need** – exploring service gaps beyond our core operation in Solihull.
- **Thematic need** – exploring where we may have a contribution to make in developing:
 - Performance arts
 - Sports and healthy lifestyle
 - Employment skills
 - Independent living skills

2. SoLO Teamwork

We make a difference through the skill, commitment and flexibility of our people. We will continue to ensure a strong core skill set which is transferable across all our services.



Empowering Adults with Learning Disabilities



Daytime Opportunities

Aynsley Smith,
Service Manager

SoLO offers 3 daytime services which provide safe, fun but meaningful activities to develop identified outcomes for Service Users, which enables socialisation with others and for them to enjoy new experiences.

Daylight North is based in Chelmsley Wood and **Daylight South** at SoLO's Fire Station base. Both sites are accessible for those with disabilities and the services cater predominantly for those with mild to moderate learning and associated difficulties.

Evolve, delivered from Walnut Close base in Chelmsley Wood, provides a facility for those with complex care needs.

Over the last year, as other venues and community activities have returned to 'normal' post Pandemic, **Evolve** and **Daylight** have been able to meet their aim of providing activities both in house and externally in the community, recognising that solely building based activities are not appropriate for everyone and the number of those accessing the services have increased.

Service Users plan their activities together with the Support Workers and a highlight for the team this year was one Service User planning and successfully delivering a Pride Festival event.



Drop In Services

Aynsley Smith,
Service Manager

The return of the weekly drop in disco created a lot of excitement and they are consistently attended by 100+ who enjoy a fun evening of dancing, chatting, and meeting with friends.

Planning started during the year to increase options available for people to drop in too and a survey shared to ensure potential attendees have a say in what they would like.

Overnight Breaks

Liv Dance
Assistant Service Manager

Overnight Breaks have been in great demand and have been running monthly during 2022-23. Spaces have been snapped up for each session and we have had very high interest in future breaks. Overnight Breaks continue to give our members an exciting social weekend, providing a safe and supportive environment where they can meet new people, spend time with friends and develop independence skills away from home, all while most importantly, having fun! Overnight Breaks continue to give parents and carers a brief window of respite from their 24/7 caring responsibilities.

St Swithin's House provides the main base for breaks in addition to a successful weekend at the Pioneer Centre. Separate male/female weekends have been well received and ideas are buzzing for future breaks.



PA Services

Aynsley Smith & Chris Phillips
Service and Assistant Service Managers

Personal Assistants provide a vital 1-1/2-1 support to many with disabilities and demand for the service over the last year has outstripped the number of Personal Assistants/Support Workers both nationally and within SoLO. SoLO has worked creatively to maximise the use of its Support Workers to meet the need and continues to think of innovative opportunities.

It is a strength of SoLO that PAs and their Service Users can integrate both within SoLO activities and other community activities. Service Users take the lead where possible identifying what they would like to do whilst being guided and supported by the PA to achieve their wishes and embed where possible life skills and independence whether they are accessing SoLO's services or activities within the community.

Service Users value the friendships they develop with PAs and it's been very evident this year that PAs who frequently work across all SoLO's services and get to know a wide range of Service Users, will go the extra mile to support, especially if someone is going through a difficult time.



Empowering Children and Young People with Learning Disabilities



Children's Services

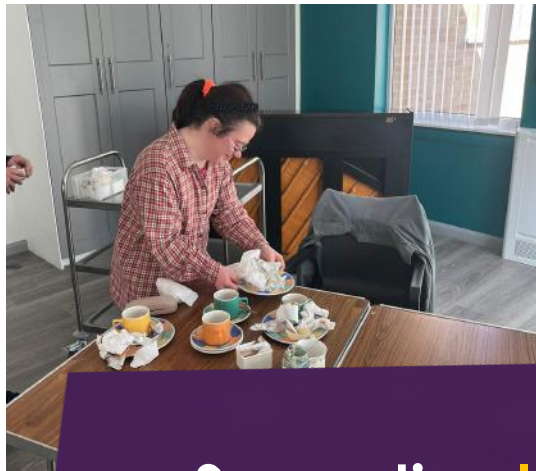
Emma Ramsey
Service Manager

It was a great affirmation of SoLO's expertise to be awarded the new Short Breaks contract for children and young people by Solihull Council. This has given SoLO the opportunity to continue popular and much-loved activities but as part of its Review, Renew, Refresh strategy to consider new activities based on current need and wishes from feedback and surveys.

The contract has enabled SoLO to open its services to more children and young people who can experience either or both SoLO's term time projects and holiday activities. SoLO enjoys working with other providers to offer activities outside of SoLO's scope and expertise.

In addition to in-house activities, delivered at a variety of venues in and around Solihull, we have delivered external activities with trips out of Solihull.

Highlights have been trips to Brean and Weston-Super-Mare in Somerset, Conkers, The Wave, Ash End Children's Farm, and the Sea Life Centre in Birmingham.



Supporting **Individuals** to live independently



Supported Living

Teri Evans
Service Manager

SoLO's newest service has gone from strength to strength during 2022/23. Its tenants have thrived with opening of community activities following the Pandemic and each day they are gaining independence appropriate to their situation. A strong team of staff are ensuring that they are well supported to enable them to develop skills and explore hidden skills. Supports Workers are learning when to step back and allow the person to achieve as much as possible independently.

Successes to evidence SoLO's approach are in abundance this year and many independent living skills have been ticked as tenants become more involved in mainstream community where opportunities are grasped and engaged with.

- ✓ Independent travelling
- ✓ Volunteering - supporting a local church tea party for the elderly
- ✓ Gaining confidence to access community independently
- ✓ Volunteering with SoLO admin
- ✓ Litter picking independently
- ✓ Paid employment
- ✓ Planning an 80th birthday party for a grandmother and in the process raising £900 for SoLO and the Down's Syndrome Society
- ✓ Socialising and engaging with house parties involving parents/carers
- ✓ Shopping/cooking/cleaning and other household tasks.
- ✓ Growth in confidence and resilience
- ✓ Self-administration and management of medication



Members of SoLO's office team including managers have taken the opportunity to supplement the support worker team to widen their knowledge and understanding of SoLO's Service Users whilst enhancing their lives engaging with the tenants.

The collaborative approach across all SoLO's 3 Supported Living houses has ensured sharing of good practice and consistency across the services.

During the year, following the sudden loss of one of SoLO's day activities Service Users parents, SoLO was fortunate to be in a position to immediately surround this person with support, care and love during a very difficult time and provide a home within one of their houses. Staff dropped their personal commitments to make themselves available to cover shifts and were incredibly heartened that after just a few weeks, the bereaved person, arrived back at their house and confirmed "I'm home".



Funding & Fundraising



With no professional fundraisers involved, SoLO is guided by the Charities (Protection and Social Investment) Act 2016 and CC20 Charity Fundraising: a guide to trustee duties. No complaints have been received in this reporting period and no direct marketing takes place. A fundraising log is kept, and funding bids are managed and monitored for spend so that reports can be made to funders.

Direct fundraising efforts, understandably, have been more difficult to achieve during this period of economic uncertainty but SoLO have continued to be supported by various organisations and individuals throughout the year.

It was a great honour to be named Charity of the Year by Solihull Chamber of Commerce and leading to many events fundraising for SoLO. This has created a start to the pot of funding required for updating Walnut Close ground floor facilities to achieve better accessibility for personal care needs of SoLO's Service Users.

SoLO also benefited from fundraising events such as;

- ✓ Knowle Fun Run
- ✓ Shirley Lions Santa Sleigh
- ✓ Harlequinade Drama Group
- ✓ Wren Hall
- ✓ Ex Members of Henley Golf Club
- ✓ Sing Bentley Heath Choir
- ✓ Birthday party organised by Supported Living Service Users

Donations of edible gifts are always welcome and those received in the form of Easter eggs and selection boxes from National Grid and Tesco's along with gift hampers from Next which were handed to SoLO's children, young people and adults throughout our services.

A total of **£12,300** was received from individual donors to help SoLO empower people to lead independent lives.



Trustee Board



Activities

The organisation is constituted under its Memorandum & Articles of Association, amended in 2014. SoLO's Board of Trustees has ultimate responsibility for the governance and strategic direction of the charity and to ensure that the provision offered by SoLO benefits the public, with learning and other associated disabilities, who receive those services.

It aims to ensure that SoLO adheres to its objectives and values and is compliant as required by statutory regulatory bodies. To achieve this, the Board receives and reviews the Financial Accounts, Risk Register and Quality Assurance.

At its monthly Board meeting, it is updated on all areas of SoLO's operation through report mechanism and the CEO is responsible for sharing areas of concern with the Board from incidents or complaints, highlighting areas of good practice through compliments. The Board is not risk averse in its approach to considering new opportunities to support its members. It considers the risks carefully and requires risks to be managed appropriately. SoLO's trustees are all volunteers.

Trustees

SoLO's Memorandum & Articles allow for up to 12 trustees and the aim is to ensure a diversity of skills, experience and people, using an audit tool to achieve this balance. New trustees are elected on to the Board by existing Trustees.

The current Board skills include finance, health, care, carer experience, strategic management, risk management and IT. The Trustee Board uses its networks to bring in pro-bono support. The CEO is responsible for operational delivery of the Board's strategic objectives.

The CEO meets with the Chair regularly as required and key staff attend Board meetings as required to contribute and report specifically on their areas of work. To ensure delivery and compliance to the Board's duties and regulatory requirements a workplan is in place and operational work is reviewed and audited.

Induction and Training

Trustees take part in the SoLO induction process and join appropriate SoLO training. They are equipped with information about their role and responsibilities and encouraged to visit projects to meet with staff and members to see at first-hand SoLO's operational delivery.

Remuneration

The Board is responsible for reviewing remuneration for all staff on an annual basis. A review matrix is used to scan the environment, benchmarking salaries against the market and financial position of the organisation.

Public Benefit

In developing and undertaking the charity's activities, Trustees have due regard to the guidance published by the Charity Commission regarding public benefit.



Financial Review



Going Concern

Due to the global pandemic of the Coronavirus disease COVID-19, the British Government imposed a nationwide lockdown from 23 March 2020 to help slow the spread of the virus. As a result, economic uncertainties arose throughout the British economy and beyond. Having reviewed the financial forecast through to September 2024, the Board is satisfied that the charity can continue to provide its services during these ongoing challenging times.

Net Income

In line with the reduced income and regular reviewing of expenditure, this has resulted in an operational surplus of **£14,705**.

Incoming Resources

Income from Fundraising events has fallen by **41%**

Incoming resources from charitable activities include income from local authority grants and service level agreements. Income also includes payments made by members in respect of certain services, these payments being funded from individual personal budgets.

Resources Expended

Charitable activities cost of **£2,126,986** relate principally to the cost of running our **34** activities and increased provision of Supported Living for the benefit of our members. They also included the depreciation, rent and other costs associated with our buildings.

Assets

The netbook value of fixed assets has increased by **£6,137** due to investment in new heating and lighting systems.

Fund and Reserves

Restricted funds consist of income received which can be used only for the purposes stated by the donor. At year-end, the balances on restricted funds amounted to **£19,692** all of which relate to expenditure on fixed assets and equals the net book value of these assets.

Designated funds are unrestricted funds which Trustees have set aside for particular purposes. At year end, the balances on these funds were **£NIL** which relate to expenditure on fixed assets financed by reserves. The balance equals the net book value of these assets.

General funds or reserves amount to **£614,220**. Trustees reviewed the reserves policy during the year and hold reserves to fund:

- Shortfalls in income where this does not reach expected levels
- Unexpected expenditure
- Working capital

Trustee policy is to aim to hold liquid reserves equivalent to between 4 and 6 months of future costs, excluding depreciation. This would be in the region of £400K to £600K. Currently, the actual figure is **£357,432** and work is continuing to build the reserves. As part of the strategic development of the charity, the reserves policy is revisited annually.

Investment Policy

The prime objective of Trustees is to safeguard the value of the charity's assets and a secondary objective is to earn best interest on cash deposits. All material funds of the charity, except for reserves, are expendable within twelve months of receipt. The policy for investment is to retain funds as cash and place them on deposit, with a number of financial institutions, on notice terms of up to 120 days.

Risks

Trustees have identified, through the risk management process, the following key risks and have identified corresponding mitigating actions to address. These and other risks are reviewed quarterly, and mitigating actions considered to determine proportionality and effectiveness.

Risks are monitored regularly, and new risks added when they arise. The corporate risk register is the vehicle used to ensure risks are managed and trustees assured.

Risk	Mitigating actions
We may not be able to increase our reserves in the financial year which will impact on the future development of the organisation.	This remains a static risk as withdrawal of social care funding whilst not in budget will have an overall negative impact on the general reserves position. Mitigating actions will include seeking new funding sources to increase sustainability.
Recruitment difficulties for staffing throughout Health and Social Care sector.	Constant review of market and salary analysis, 2023-24 paying above minimum wage to support recruitment drive.
Minimum wage increase will impact on project costs and recruitment for 2023/24	Budgets prepared with all viable options for staffing costs as well as increase of subscriptions to counter this increase.

Statement of Trustee Responsibilities

Trustees as Directors of Social Life Opportunities (SoLO) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (IFRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on going concern basis unless it is inappropriate to assume that the company will continue in business.

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

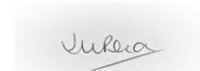
Insofar as Trustees are aware:

There is no relevant information of which the Charity's auditors are unaware and Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

In preparing this report, Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

This report was approved and signed on behalf of the Trustees by:
Jan Prior (Chair)



25 July 2023

Report of the Independent Auditors to the members of Social Life Opportunities (SoLO) for the year ended 31 March 2023

Opinion

We have audited the financial statements of Social Life Opportunities (SoLO) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows 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 (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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees report.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the directors' report.

Responsibilities of trustees

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

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

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our commercial knowledge and experience;

- 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 Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- 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; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity'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 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 meeting of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and other relevant parties.

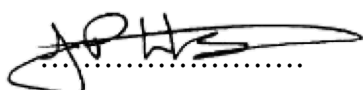
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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.



Jeremy Kitson BA FCA
Prime
Corner Oak
1 Homer Road
Solihull
West Midlands
B91 3QG

25 July 2023

Statement of Financial Activities for year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations	2	12,300		12,300	20,696
Charitable Activities	3	2,100,731	12,783	2,113,514	1,989,276
Other Trading Activities	4	22,864	-	22,864	19,963
Investment		794	-	794	2,409
Total Income		2,136,689	12,783	2,149,472	2,032,344
Expenditure on:					
Raising Funds	5	7,781	-	7,781	5,865
Charitable Activities	6	2,101,274	25,712	2,126,986	1,995,155
Total Expenditure		2,109,055	25,712	2,134,767	2,001,020
Net Income/(expenditure) and net movement of funds		27,634	(12,929)	14,705	31,324
Reconciliation of Funds:					
Total funds Brought Forward - at 1st April 2022		586,586	32,621	619,207	587,883
Total Funds Carried Forward - at 31st March 2023		614,220	19,692	633,912	619,207

All Income and expenditure derives from continuing activities

Balance Sheet as at 31 March 2023

Registered Number 5025939

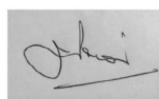
	Note	2023	2022
		£	£
Fixed Assets			
Tangible assets	11	276,480	270,343
Current assets			
Debtors	12	216,996	225,542
Cash at bank and on hand	13	282,481	323,305
Total Current Assets		499,477	548,847
Creditors: amounts falling due within one year			
	14	(142,045)	(199,983)
Net current assets		357,432	348,864
Net assets		633,912	619,207
Funds	15		
Restricted funds		19,692	32,621
Unrestricted funds - Designated funds		—	1,623
Unrestricted funds - General funds		614,220	584,963
Total funds		633,912	619,207

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

The financial statements were approved by the Trustees and signed on their behalf by:



Jan Prior
Chair



Jonathan Prior
Treasurer

Date **25 July 2023**

The notes on pages 29 to 38 form part of these financial statements

Statement of Cash Flow as at 31 March 2023

Statement of Cash Flows	2023	2022
	£	£
Cash flow from operating activities	(20,929)	(58,639)
Net cash flow from operating activities	(20,929)	(58,639)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(20,689)	-
Interest Received	794	2,409
Net Cash flow from investing activities	(19,895)	2,409
Net (decrease) / increase in cash and cash equivalents	(40,824)	(56,230)
Cash and cash equivalents at 1st April 2022	323,305	379,535
Cash and cash equivalents at 31st March 2023	282,481	323,305
Cash and cash equivalents consists of:		
Cash at bank and in hand	132,396	172,026
Short term deposits	150,085	151,279
Cash and cash equivalents at 31st March 2023	282,481	323,305

Notes to the Financial Statements

1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of financial statements and general information

Social Life Opportunities is a charitable company limited by guarantee incorporated and is also a registered charity in England and Wales. The registered office is 38 Walnut Close, Chelmsley Wood, Birmingham, B37 7PU. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office and details of the charity's operations are included in the trustees' report.

The charity constitutes a public benefit as defined by FRS102. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. The functional currency of the charity is sterling and the figures have been rounded to the nearest pound sign.

1.2 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charity. Designated funds are unrestricted funds which the Trustees have designated for a particular project or purpose. The policy for determining each designated fund is set out in the notes to the financial statements. Restricted funds are funds subject to specific restrictions imposed by donors or funds which have been raised by the charity for specific purposes. The purpose and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and that amount can be measured reliably and it is probable that the income will be received. The following policies are applied to specific categories of income.

- (a) Voluntary income received by way of donations is included in the Statement of Financial Activities when receivable
- (b) Interest is included when receivable
- (c) Incoming resources from grants and contracts which are related to performance and specific deliverables are included in the Statement of Financial

Activities as the charity earns the right to the income by its performance. Grant income received during the year that relates to a subsequent financial period is carried forward as a creditor in the balance sheet and shown as deferred grant income

(d) Donated services or equipment are included in the Statement of Financial Activities at their fair value where the economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is the price the charity estimates it would pay in the open market for such services or equipment. The equivalent amount is recognised as expenditure in the Statement of Financial Activities or is capitalised as a fixed asset

(e) The value of services provided by volunteers, including trustees, has not been included in line with the SORP (FRS102)

1.4 Resources expended

Expenditure is recognised on an accrual's basis. Resources expended include attributable VAT which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature required to support them. Support costs include office costs, governance costs and administrative payroll costs. Support costs have been allocated to activities in the ratio of direct salaries.

1.5 Pension Contributions

The charity operates a defined contribution pension's scheme. The assets of the scheme are held separately from those of the charity in an independent administered fund. Contributions are expensed as they become payable.

1.6 Fixed assets and depreciation

Asset additions costing less than £1,000 are not capitalised.

Tangible fixed assets are held at cost less accumulated depreciation and impairment losses. Depreciation is provided at rates calculated:

- IT equipment over the period of 3 years
- Freehold Purchase over the period of 50 years
- Leasehold improvements over the period of the lease
- Fixtures and fittings over periods between 3 and 5 years
- Motor vehicles over 7 years

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Concessionary loans

Concessionary loans include receivables / payable to a third party which are interest free or below the market interest rates and are made to advance charitable purposes. The loan is measured at a cost less impairment.

1.9 Operating leases

Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.10 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

This consideration has taken into accounts the continued expected impact of Covid- 19 on the Charity, as far as it can be determined, and the Trustees remain satisfied that the going concern principle remains appropriate.

1.11 Judgement and key sources of estimation uncertainty

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

Donations in kind – a judgement has been made as to the fair value of donations in kind, based on an understanding of the local market for these items/s.

Depreciation rates – a judgement has been made as to the estimated useful life of assets and, therefore, the rate of depreciation. The estimate is made based on best practice and knowledge of the usage of such assets in the charity.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the new financial year.

1.12 Financial Instruments

The Charity holds only basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepaid expenses are not financial instruments.

Liabilities – concessionary loans, trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 14.

Taxation and social security are not included in the financial instruments' disclosure.

Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable s rather than cash or another financial instrument.

1.13 Government Grants Accounts policy

Grants are included in the Statement of Financial Activities on a receivable basis.

The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance- related conditions are met. Where entitlement occurs before income is received, the income is accrued.

2. Donations and Legacies

	2023 £	2022 £
Other Donations and Legacies	12,300	20,696
	12,300	20,696

The charity also benefited from a donation in kind by way of temporary waiver of our rental obligations for our supported living throughout the year equating to **£NIL** (2022: £12,886)

3. Income from Charitable Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Grants and service level agreements				
Solihull MBC Children's Services	303,757	-	303,757	266,490
Solihull MBC Infection Control and Workforce retention	28,848	10,450	39,298	84,051
Solihull Clinical Commissioning Group	15,000	-	15,000	15,000
Children In Need	-	-	-	41,873
Eveson Trust	10,000	-	10,000	-
Bailey Thomas	-	2,333	2,333	-
JRS Grant	-	-	-	19,821
Knowle and Dorridge Lions	2,000	-	2,000	-
Total grants and service level agreements	359,605	12,783	372,388	427,235
Service User Income	1,741,126	-	1,741,126	1,562,041
Total Income from Charitable Activities	2,100,731	12,783	2,113,514	1,989,276

Income related to restricted charitable activities **£12,783** (2022: £61,694) and income relating to unrestricted charitable activities **£2,100,731** (2022: £1,927,582).

4. Other Trading Activities – Unrestricted

During the year The Charity received funds from Fundraising Events **£3,331** (2022: £1,982) as well as funds generated from Letting of Premises **£11,589** (2022: £14,075) and refunds/compensation in the year for **£7,944** (2022: £3,906)

5 Cost of raising funds - Unrestricted

	2023 £	2022 £
Salary Costs	5,628	4,486
Other Direct Costs	474	17
Support Costs (note 7)	1,679	1,362
	7,781	5,865

6 Cost of charitable activities

	Adult's Services 2023 £	Children's Services 2023 £	Independent Living 2023 £	Total 2023 £	Total 2022 £
Salaries	125,445	87,073	56,112	268,630	237,540
Sessional Staff	604,716	90,509	517,582	1,212,807	1,162,162
Premises	33,391	15,785	64,287	113,463	117,845
Member Activities	38,874	8,633	8,286	55,793	46,900
Transport of Members	774	606	3,715	5,095	3,858
Volunteer Expenses	10	25	-	35	108
Bad Debt	12,615	5,195	2,756	20,566	2,756
Depreciation	5,348	3,238	-	8,586	11,895
Support Costs (note 7)	217,856	52,984	171,171	442,011	412,091
	1,039,029	264,048	823,909	2,126,986	1,995,155

Cost of restricted charitable activities £**25,712** (2022: £77,850) and cost of unrestricted charitable activities £**2,101,274** (2022: £1,917,305).

7 Support Costs

	2023 £	2022 £
Salaries	236,289	206,884
Premises Costs	69,299	51,315
Insurance	6,156	8,942
Staff Costs	12,418	31,680
Communication Costs	14,722	10,260
Computer Costs	41,138	32,539
Publicity Costs	16,265	9,500
Depreciation	5,967	12,380
Training Costs	10,659	16,700
Auditor's remuneration - Governance Cost	9,126	10,174
Other Office Costs	19,972	21,717
Cost of generating funds	1,679	1,362
	443,690	413,453

Support costs have been allocated to activities in the ratio of direct salaries as follows

	2023	2022
Cost of generating funds (note 5)	1,679	1,362
Cost of charitable activities - Adults (note 6)	217,856	180,116
- Children's (note 6)	52,984	50,494
- Independent Living (note 6)	171,171	181,481
	443,690	413,453

8 Net expenditure

	2023	2022
<i>This is stated after charging</i>	£	£
Depreciation of tangible fixed assets (note 11)	14,552	24,275
Auditor's remuneration	9,126	10,174
Operating Lease Cost	33,632	33,632

9 Staff Costs

	2023	2022
<i>Staff costs were</i>	£	£
Salaries	1,590,710	1,513,500
Social security costs	110,037	97,573
Pension	24,286	22,383
	1,725,033	1,633,456

The charity employed on average **146** staff (2022:189) of whom **65** (2022: 87) were employed on a sessional part time basis.

The charity operates the auto enrolment pension scheme and makes the minimum contribution of **3%** (2022: 3%) to this scheme, there are **98** employees (2022: 63) within the scheme.

No employee received remuneration amounting to more than £60,000 in either year.

The pensions costs charge represents contributions payable by the charity to the fund and amounted to **£24,286** (2022: £ 22,383) Contributions totalling **£12,071** (2022: £11,509) were payable to the fund at the balance sheet date and are included in creditors.

10 Trustee and Key Management personnel remuneration and expense

No trustee received any remuneration during either year.

During the year no trustees were reimbursed for out of pocket expenses. (2022: 1 Trustee £233).

Related Trustee Party Transactions include: 1 trustee son received support through the choir project a voluntary project with no member contribution required.

The Charity purchased trustee indemnity insurance at a cost of **£996** (2022: £996) included in governance costs.

The total amount of employee benefits paid to Key management personnel were **£91,324** (2022: £107,816) for the year. Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any directors (whether executive or otherwise) of the entity.

Related Employee Party Transactions include : Alison Kaufmann Head of Operations, Sibling Gross Salary **£20,302** for working as a Support Worker (2022: £11,042)

11 Tangible Fixed Assets

	IT Equipment	Freehold Property	Leasehold Improvements	Fixtures and Fittings	Motor Vehicle	Total
Cost	£	£	£	£	£	£
At 1st April 2022	68,006	335,604	99,085	89,856	42,000	634,551
Capital expenditure for the year	1,160	-	-	19,529	-	20,689
At 31st March 2023	69,166	335,604	99,085	109,385	42,000	655,240
Depreciation						
At 1st April 2022	62,135	72,705	99,085	88,283	42,000	364,208
Charge for the year	5,967	6,021	-	2,564	-	14,552
At 31st March 2023	68,102	78,726	99,085	90,847	42,000	378,760
Net Book Value						
At 31st March 2023	1,064	256,878	-	18,538	-	276,480
At 31st March 2022	5,871	262,899	-	1,573	-	270,343

12 Debtors

	2023	2022
	£	£
Trade Debtors	178,911	181,203
Prepaid expenses	7,980	17,804
Other Debtors	30,105	26,535
	216,996	225,542

13 Cash at bank and on hand

	2023	2022
	£	£
Bank deposit accounts	150,085	151,279
Bank current accounts	130,309	170,891
Cash	2,087	1,135
	282,481	323,305

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	23,298	24,920
Taxation and social security	26,274	40,454
Deferred income	10,933	33,670
Other creditors (charge card/pension)	17,810	14,930
Accruals	63,730	86,009
Total current liabilities	142,045	199,983

During the prior year, a Time to Pay arrangement was reached with HMRC to pay PAYE and NI deductions totalling £129,905 over eighteen months. At 31st March 2023 the amount outstanding was £NIL (2022:£9,647).

Deferred Income

	2023	2022
	£	£
Deferred Income as 1st April 2022	33,670	19,611
Amount released from previous year	(33,670)	(15,423)
Incoming resources deferred in the year	10,933	29,482
Deferred Income as 31st March 2023 -	10,933	33,670
which relates to grants which are for 23/24		

15 Statement of fund movements

	1st April 2022	Incoming resources	Resources expended	At 31st March 2023
	£	£	£	£
General Funds	584,963	2,136,689	2,107,432	614,220
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	1,623	-	1,623	-
Total Unrestricted Funds	586,586	2,136,689	2,109,055	614,220
Restricted Funds				
Fixed Assets *	32,621	-	12,929	19,692
Workforce retention	-	10,450	10,450	-
Bailey Thomas Grant	-	2,333	2,333	-
Total Restricted Funds	32,621	12,783	25,712	19,692
Total Funds	619,207	2,149,472	2,134,767	633,912

* The fixed asset fund represents the Net Book Value of assets purchased with restricted funds.

15a Prior Year Statement of fund movements- 2021/2022

	1st April 2021	Incoming resources	Resources expended	At 31st March 2022
	£	£	£	£
General Funds	529,364	1,970,650	1,915,051	584,963
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	9,742	-	8,119	1,623
Total Unrestricted Funds	539,106	1,970,650	1,923,170	586,586
Restricted Funds				
Fixed Assets *	48,777	-	16,156	32,621
Children In Need	-	41,873	41,873	-
Solihull CCG - Project B	-	19,821	19,821	-
Total Restricted Funds	48,777	61,694	77,850	32,621
Total Funds	587,883	2,032,344	2,001,020	619,207

16 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	256,788	19,692	276,480	270,343
Net current assets	357,432	-	357,432	348,864
Net Assets	614,220	19,692	633,912	619,207

16a Prior Year Analysis of net assets between funds 2021/2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	237,722	32,621	270,343	294,618
Net current assets	348,864	-	348,864	293,265
Net Assets	586,586	32,621	619,207	587,883

17 Commitments

Operating Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

In less than 1 year

Between 1 and 5 years

Over 5 Years

Total annual operating lease commitments

Office Equipment		Land and Buildings	
2023	2022	2023	2022
£	£	£	£
3,696	3,696	33,940	27,100
2,772	6,468	135,760	342
-	-	-	-
6,468	10,164	169,700	27,442

In addition to the leases disclosed above, the charity has three leases for property, which expire between 2028 and 2030, which provide supported living accommodation for service users. The service user occupants pay a rental to the charity. The terms of the lease provide that the monthly rent payable by the charity to the landlord is the rental received from the occupants less any sums payable for utilities, council tax and upkeep of the property or, in the event that this net income is negative, then £nil.

Capital Commitments

At the year end there were capital commitments contracted for of £NIL (2022: £NIL).

18 Reconciliation of net (expenditure) / income to net cash flow from operating activities	2023	2022
	£	£
Net income	14,705	31,324
Interest Receivable	(794)	(2,409)
Depreciation and impairment of tangible fixed assets	14,552	24,275
Decrease/(Increase) in debtors	8,546	(51,568)
(Decrease) in creditors	(57,938)	(60,261)
Net cash flow from operating activities	(20,929)	(58,639)

19 Analysis of changes in net debt

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	323,305	(40,824)	-	282,481
HMRC Time to Pay arrangement falling due within 1 year	(9,647)	9,647	-	-
Total	313,658	(31,177)	-	282,481

19a Prior Year Analysis of changes in net debt 2021/2022

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	379,535	(56,230)	-	323,305
HMRC Time To Pay arrangement falling due within 1 year	(94,535)	84,888	-	(9,647)
Total	285,000	28,658	-	313,658

Company Information

Trustees	Jan Prior - Chair Jonathan Prior – Treasurer Paul Beech Andrew Gilyead Henry Griffiths Rehana Begum
Company Secretary	Lesley Beer
Chief Executive Officer	Lesley Beer
Registered Office and Operational Address	38 Walnut Close Chelmsley Wood Birmingham B37 7PU
Telephone	0121 779 3865
Email	Info@sololifeopportunities.org
Website	www.sociallifeopportunities.org
Bankers	Lloyds Bank Solihull B91 3AN Shawbrook Bank Essex CM13 3BE United Trust Bank Ltd London SW1 4TE Nationwide PO Box 3, 5-11 George's Street, Douglas, Isle of Man
Auditor	Prime Accountants Group Corner Oak 1 Homer Road Solihull West Midlands B91 3QG

Social Life Opportunities (SoLO) is a Company Limited by Guarantee Number 05025939 and a Registered Charity Number 1102297

The governing documents of the organisation are the Memorandum and Articles of Association

SOCIAL LIFE OPPORTUNITIES (SOLO)

England & Wales - Charity number 1102297

Accounts

ANNUAL REPORT 2021-22

Emerging from a Pandemic



Social Life Opportunities (SoLO)

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Our Objectives & Vision

SoLO's Charitable Objectives "To help empower children, young people and adults with learning disabilities to achieve their full potential, to encourage their integration in society and improve their conditions of life in particular by the Service, or assistance in the Service, of facilities for them, their families and carers" Within SoLO we see people with learning disabilities spending time in an environment that is comfortable, safe and secure enabling them to be stretched, challenged and take risks. We are happy with what we see, but we want more. In the future, we want to ensure that our members are not excluded from society in institutional settings but are provided with an environment that equips them for the future. We want to give them the skills and experience they need to be able to make choices and take control of their lives. We want to see the lives of our children with a learning disability enhanced as they become adults. For adults with a learning disability, we want to provide them the chance to experience all that life has to offer, have fun and be happy.



Our Vision

Enable our members to realise their full potential with the support and encouragement of a skilled and dedicated team, through the development of high quality opportunities.

Chair's Report

The Board's strategic focus at the height of the Pandemic was to ensure appropriate cash flow and maintain stability to support ongoing delivery of services. The financial support of furlough and workforce retention monies have been significant to achieve this strategy in a world where Social Care has faced unprecedented challenges especially with recruitment and when charity's fundraising opportunities have been curtailed. Determination to continue supporting SoLO's members has been a key driver in navigating through challenges but that determination has shone through to deliver our interim strategy.

The Board has taken the opportunity of review and refresh to strengthen systems and processes by investing in online platforms to manage care planning and compliance and will continue to aim support SoLO with the most effective tools it can have to deliver its services.

SoLO's best resource to empower its members and service users are undoubtedly people and the Board acknowledge the commitment and the need for staff/trustees to go above and beyond during the Pandemic and it's a credit to the whole team that SoLO continues to be a leading and respected provider for people with Learning Disabilities in Solihull and surrounding areas. On behalf of the Board, I thank everyone for their contribution to SoLO 2021/22.

Jan Prior

CEO Report

Having been Acting CEO for a year, I am very proud that we have been able to continue successful delivery of services safely throughout the pandemic, negotiating the challenges and restrictions of COVID along the way.

Although some challenges have created their own highs and lows, it is a testament to our staff that there has been relatively little impact on the running of services from COVID positive cases and we were acknowledged by Public Health England as one of the more pro-active organisations in the management of COVID – which was no small feat.

I would like to thank all the staff teams for their vigilant stance in managing these risks whilst running a successful programme of activity for our members. We hope to continue on this positive path – even with the new variants coming along. It is a privilege to be able to offer a safe environment both for our staff and our members.

We acknowledge that there is still work to do on the extended social activities such as the Drop Ins which are still somewhat negatively impacted, but which we are continuing to work on and develop so that we can bring more and more on board. The recent monthly disco activities have been much enjoyed.

We would like to extend a thank you too to all those involved in supporting SoLO. We acknowledge that the volunteer programme has been derailed but is starting up again slowly, within safe guidelines, as we look to 2022/23 to be able to offer more opportunities to our current and new supporters. **Lesley Beer**

Our Values - STAR

Safe

Trusted

Adaptable

Resilient

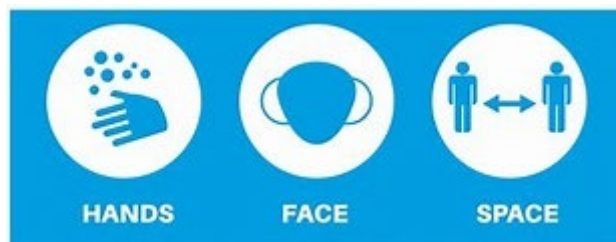
SoLO's **STAR Quality values - Safe, Trusted, Adaptable, Resilient** - have continued to underpin everything that happens within SoLO and sustains the positive energy that has continued to focus on the "can" rather than the "can't" – even in the face of challenge.

Our staff team has continued to be adaptable and resilient, enabling us to manage a variety of need and respond to changing situations.

Members and their families have trusted SoLO that they will be kept safe whilst enjoying a fun and sociable experience independently from their families. As restrictions have eased, SoLO has been able to adapt its delivery to bring back more services and start easing into the evening services that have been on hold. We have been testing the water with the discos which are themed and are monthly rather than weekly. We hope that they will gain momentum as time goes on.

SoLO Positive+

- ❖ We have continued to **adapt** the way we deliver – utilising a variety of venues and tailoring experiences on offer, continuing to ensure **confidence, trust** and **safety** – whilst not forgetting the **fun** of course – an essential element!
- ❖ With technology still very much in the frame, we are continuing to utilise Teams and Zoom, keeping our staff together whilst working either from home or in different spaces – ensuring that they feel supported and our members have the opportunity to join in with activities.
- ❖ We have embraced zoom meetings for our Trustee Board too – making best use of their volunteer time for us as they cope with their demanding day jobs in addition to what they contribute to SoLO.
- ❖ We have invested in developing our marketing strategy which will in turn inform our website activity.
- ❖ We have improved our care systems and compliance requirements.
- ❖ We have been able to develop our staff team with internal progression opportunities in the face of adverse recruitment.
- ❖ At the same time we have successfully refreshed the staffing structure of the Adult Service team.
- ❖ Our fundraising and partnership opportunities are slowly growing again with plans for 2022/23 and beyond looking very exciting.
- ❖ The permanent appointment of the CEO is testament to SoLO positive as we forge ahead in our continued endeavours to support our members and their families.



Hands face space

Although not in the grip of the pandemic as reported last year, it has not gone away, and we have been very mindful that we are not out of the woods yet. With local spikes in the numbers, we are reminded that some of our members are particularly vulnerable and we have continued to utilise the PPE equipment at our disposal to keep everyone safe – so that our members can have the best experiences.

Our Daylight North premises have benefitted from the creativity of the team there to become a vibrant space, along with new signage to proclaim our presence. This has meant that our members benefit from an amazing space which houses different areas, including a sensory area which has been made possible by support from Solihull Lions for sensory equipment.

Daylight South continues to be based at the Fire Station Annexe, with members enjoying a variety of activities out and about in the community.

Evolve members continue at the Walnut Close premises and we look forward to 2022/23 and the exciting possibility of developing a second bathroom and facilities so that we can accommodate more members with complex and physical needs.





SoLO Short-Term Strategy – Emerging from Pandemic 2022-24

- **Services**

- Maintain for existing Service Users and grow for new Service Users
- Ensure quality of services and great outcomes and development for Members/Service Users
- Maintain reputation and respect in Solihull and surrounding areas for all services
- Be successful in bid for Children's Tender for Short Breaks provision to continue being the lead provider
- Develop Transition services

- **Finance**

- Maintain financial stability for future sustainability
 - Increase income
 - Increase fundraising
 - Maintain appropriate level of reserves

- **Compliance**

- Ensure SoLO is always compliant in all areas
- Maximise use of online systems to support management of compliance

- **Marketing**

- Ensure SoLO's services are reaching potential customers and reflect the services SoLO offers
- Deliver to marketing plan

- **Volunteers/Staff**

- Continue re-engaging with existing volunteers post-COVID 19
- Recruit new volunteers to support developments
- Ensure Staff training is maintained to a high standard to equip staff for their roles and for staff development
- Ensure SoLO continues to be an employer of choice and attracts good quality staff to support its Service Users/Members in a challenging recruitment period for Social Care



Social Life Opportunities

How does SoLO
empower Adults with
Learning Disabilities?

Service delivery has continued to grow during 2021/22



Service delivery has continued to grow during 2021/22

Daytime Opportunities

We have three day time services offering safe, fun and meaningful activities. We meet a variety of support needs in these growing services.

This year we have adapted and maintained safe service provision during post-Covid restrictions. Naturally, there was some apprehension from our members about Covid and getting back out into the community and using public transport etc but staff were able to support these anxieties and have been able to safely access regular services and amenities as well as new experiences.

Drop In Services

Due to the impact of Covid we were unable to run our pre-Covid evening and weekend projects as the nature these sessions related to social gatherings from across the borough and beyond which have been restricted.

We therefore introduced a 'pop-up' version of our Waterloo Disco for a Halloween Disco in October which was hugely successful. Unfortunately the planned Christmas disco had to be cancelled due to Covid restrictions at the time.

However, the 'Jolly January', 'Valentine's' and 'St Patrick's Day' Discos were able to run and this was the start of regular monthly themed discos.

Overnight Breaks

These were in great demand this year and we hosted these on a monthly basis. Places were snapped up for each session and these breaks gave our members an exciting social weekend where they spent time with friends, had the opportunity to make new ones, developed their independence skills away from home and, most importantly, had much fun! This opportunity also gave parents and carers a brief respite from their 24/7 caring responsibilities.

PA Services

We continue to run Personal Assistant provision for adults who require extra support in the form of 1:1 person to enable them to access leisure and daytime opportunities.



Social Life Opportunities

How does SoLO empower Children with Learning Disabilities?

Service delivery has continued to grow during 2021/22





Service delivery has continued to grow during 2021/22

Children's Services

We maintained our contracted Children's Services despite greatly reduced resources because of Covid restrictions. Whilst we were unable to run as many projects as in pre-Covid times, we were able to meet our obligations and provide fun social activities for children which gave their parents/carers a much-needed break, albeit for a couple of hours a week.

We ran many of our usual evening, weekend and school holiday services involving in-house activities and day trips.

Highlights included trips out to Alton Towers, Ackers Activity Centre, The Wave, Go Ape and Winter Wonderland at the NEC.

PA Services

We continue to run Personal Assistant provision for children who require extra support in the form of a 1:1 person to enable them to access leisure and daytime opportunities.



Social Life Opportunities

How does SoLO empower Adults and Young People with Learning Disabilities?

Supported Living

For those who wish to branch out and live independently, SoLO's three properties offer young people with a variety of need the opportunity to live independently and socialise in a fun-filled environment.

A team of dedicated, well-trained staff ensures the right level of 24/7 support, with a person-centred support plan tailored for each individual to give choice and control over all aspects of their lives.

We have been delighted to welcome a new tenant to our Supported Living service and she is settling in very well with her housemates.

It has been a delight to see the growing independence of these young people, each with their own individuality, as they negotiate their particular journey and have fun together.



SoLO's Funding and Fundraising

With no professional fundraisers involved, SoLO is guided by the Charities (Protection and Social Investment) Act 2016 and CC20 Charity Fundraising: a guide to trustee duties. No complaints have been received in this reporting period and no direct marketing takes place. A fundraising log is kept, and funding bids are managed and monitored for spend so that reports can be made to funders.

Direct fundraising efforts, understandably, have been more difficult to achieve during this period but, with the easing of restrictions, we have been able to consider possibilities again. It is a great boost to have event dates in the diary once more and we are grateful for the efforts of our funders and supporters.

Thanks to them, we benefitted from a Christmas charity bike ride and auction at Dynamic Rides (Hockley Heath), a Santa Sleigh run organised by Shirley Lions and we went to the panto, courtesy of Harlequinade! Our community partners have stood by us as well and we are grateful to National Grid Metering and Coventry Building Society who have been able to raise funds for us and offer hands-on support with volunteering to support our activities. Local businesses including Touchwood, Tesco and Co-op also donated edible gifts such as Easter eggs, selection boxes and the like which all helped us to provide hampers for our older members and our children and young people a treat. In addition, we were able to support a local food bank supporting local families.

The future looks bright for partnerships as we re-engage with our community Knowle Fun Run in May 2022; Solihull Chamber of Commerce Charity of the Year leading to increased engagement and support from Chamber businesses and connections.. A partnership with Vinci UK bodes well and we are grateful for funding and in-kind support as they join us on our SoLO journey to improve our buildings and gardens.

A total of £20,696 was raised overall to help SoLO empower people to lead independent lives.



Activities

The organisation is constituted under its Memorandum & Articles of Association, amended in 2014. SoLO's Board of Trustees has ultimate responsibility for the governance and strategic direction of the charity and to ensure that the provision offered by SoLO benefits the public, with learning and other associated disabilities, who receive those services. It aims to ensure that SoLO adheres to its objectives and values and is compliant as required by statutory regulatory bodies. To achieve this, the Board receives and reviews the Financial Accounts, Risk Register and Quality Assurance. At its monthly Board meeting, it is updated on all areas of SoLO's operation through report mechanism and the CEO is responsible for sharing areas of concern with the Board from incidents or complaints, highlighting areas of good practice through compliments. The Board is not risk averse in its approach to considering new opportunities to support its members. It considers the risks carefully and requires risks to be managed appropriately. SoLO's trustees are all volunteers.

Trustees

SoLO's Memorandum & Articles allow for up to 12 trustees and the aim is to ensure a diversity of skills, experience and people, using an audit tool to achieve this balance. New trustees are elected on to the Board by existing Trustees. The current Board skills include finance, health, care, carer experience, strategic management, risk management and IT. The Trustee Board uses its networks to bring in pro-bono support. The CEO is responsible for operational delivery of the Board's strategic objectives. The CEO meets with the Chair regularly as required and key staff attend Board meetings as required to contribute and report specifically on their areas of work. To ensure delivery and compliance to the Board's duties and regulatory requirements a workplan is in place and operational work is reviewed and audited.

Induction and Training

Trustees take part in the SoLO induction process and join appropriate SoLO training. They are equipped with information about their role and responsibilities and encouraged to visit projects to meet with staff and members to see at first-hand SoLO's operational delivery.

Remuneration

The Board is responsible for reviewing remuneration for all staff on an annual basis. A review matrix is used to scan the environment, benchmarking salaries against the market and financial position of the organisation.

Public Benefit

In developing and undertaking the charity's activities, Trustees have due regard to the guidance published by the Charity Commission regarding public benefit.

Going concern

Due to the global pandemic of the novel Coronavirus disease called COVID-19, the British Government imposed a nationwide lockdown from 23 March 2020 to help slow the spread of the virus. As a result, economic uncertainties have arisen throughout the British economy and beyond. Having reviewed the financial forecast through to August 2023, the Board is satisfied that the charity can continue to provide its services during this uncertain period.

Net Income

In line with the reduced income and regular reviewing of expenditure, this has resulted in an operational surplus of £31,324

Incoming resources

Income from Fundraising events has fallen by 35%

Incoming resources from charitable activities include income from local authority grants and service level agreements, together with the JRS grant funding. Income also include payments made by members in respect of certain services, these payments being funded from individual personal budgets.

Resources expended

Charitable activities cost of £1,995,155 relate principally to the cost of running our 34 activities and increased provision of Supported Living for the benefit of our members. They also included the depreciation, rent and other costs associated with our buildings.

Assets

The netbook value of fixed assets has decreased by £24,275 due to depreciation. There has been no new investment during the year.

Funds and reserves

Restricted funds consist of income received which can be used only for the purposes stated by the donor. At year-end, the balances on restricted funds amounted to £32,621 of which relate to expenditure on fixed assets and equals the net book value of these assets.

Designated funds are unrestricted funds which Trustees have set aside for particular purposes. At year end, the balances on these funds were £1,623 which relate to expenditure on fixed assets financed by reserves. The balance equals the net book value of these assets.

General funds or reserves amount to £584,963. Trustees reviewed the reserves policy during the year and hold reserves to fund:

- Shortfalls in income where this does not reach expected levels
 - Unexpected expenditure
 - Working capital
-
- Trustee policy is to aim to hold liquid reserves equivalent to between 4 and 6 months of future costs, excluding depreciation. This would be in the region of £400K to £600K. Currently the actual figure is £348,864 and work is continuing to build the reserves. As part of the strategic development of the charity, the reserves policy is revisited annually.

Investment policy

The prime objective of Trustees is to safeguard the value of the charity's assets and a secondary objective is to earn best interest on cash deposits.

All material funds of the charity, except for reserves, are expendable within twelve months of receipt. The policy for investment is to retain funds as cash and place them on deposit, with a number of financial institutions, on notice terms of up to 120 days.

Risks

Trustees have identified, through the risk management process, the following key risks and have identified corresponding mitigating actions to address. These and other risks are reviewed quarterly and mitigating actions considered to determine proportionality and effectiveness. Risks are monitored regularly and new risks added when they arise. The corporate risk register is the vehicle used to ensure risks are managed and trustees assured.

Risk	Mitigating actions
We may not be able to increase our reserves in the financial year which will impact on the future development of the organisation.	this remains a static risk as withdrawal of social care funding whilst not in budget will have an overall negative impact on the general reserves position. Mitigating actions will include seeking new funding sources to increase sustainability.
Services may not bring in predicted income.	Some services still adversely affected by COVID-19 with some still paused or reduced. Budgeted for re-growth within affected services to reflect gradual return to service post COVID-19.
Minimum wage increase will impact on project costs and recruitment for 2022/23	Budgets prepared with all viable options for staffing costs as well as increase of subscriptions to counter this increase.
Coronavirus implications will continue to disrupt services, staff absences, fundraising activities and opportunities and affect income.	Reduced staffing structure, COVID risk assessment and protocols in place. Service delivery gradually returned in keeping with COVID restrictions and guidelines.



Trustees as Directors of Social Life Opportunities (SoLO) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (IFRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on going concern basis unless it is inappropriate to assume that the company will continue in business.

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

Insofar as Trustees are aware:

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

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

In preparing this report, Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

This report was approved and signed on behalf of the Trustees by:

Jan Prior (Chair)

Date 24/08/2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**SOCIAL LIFE OPPORTUNITIES (SOLO)**

Opinion

We have audited the financial statements of Social Life Opportunities (SOLO) (the 'charitable company') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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 of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the Annual Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters where 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' exemptions in preparing the Trustees' report.

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Obtaining and understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have a direct effect on the financial statements;
- Enquiring of management and Trustees around known or suspected instances of non-compliance of laws and regulations and fraud;
- Discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indications of fraud;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work in relation to the risk of management override, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias.



A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Helen Blundell

Helen Blundell LLB, FCA, FCIE, DChA (Senior Statutory Auditor)
For and on behalf of MHA MacIntyre Hudson (Statutory Auditor)
Birmingham, United Kingdom

Date: 2 September 2022

Statement of Financial Activities for year ended 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations	2	20,696		20,696	31,768
Charitable Activities	3	1,927,582	61,694	1,989,276	2,144,617
Other Trading Activities	4	19,963	-	19,963	13,400
Investment		2,409	-	2,409	1,202
Total Income		1,970,650	61,694	2,032,344	2,190,987
Expenditure on:					
Raising Funds	5	5,865	-	5,865	5,689
Charitable Activities	6	1,917,305	77,850	1,995,155	2,176,808
Total Expenditure		1,923,170	77,850	2,001,020	2,182,497
Net Income / (expenditure) and net movement of funds		47,480	(16,156)	31,324	8,490
Reconciliation of Funds:					
Total funds Brought Forward - at 1st April 2021		539,106	48,777	587,883	579,393
Total Funds Carried Forward - at 31st March 2022		586,586	32,621	619,207	587,883

All Income and expenditure derives from continuing activities

Balance Sheet as at 31 March 2022

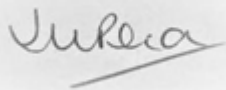
Registered Number 5025939

	Note	2022	2021
		£	£
Fixed Assets			
Tangible assets	11	270,343	294,618
Current assets			
Debtors	12	225,542	173,974
Cash at bank and on hand	13	323,305	379,535
Total Current Assets		548,847	553,509
Creditors: amounts falling due within one year			
	14	(199,983)	(260,244)
Net current assets		348,864	293,265
Net assets		<u>619,207</u>	<u>587,883</u>
Funds	15		
Restricted funds		32,621	48,777
Unrestricted funds - Designated funds		1,623	9,742
Unrestricted funds - General funds		584,963	529,364
Total funds		<u>619,207</u>	<u>587,883</u>

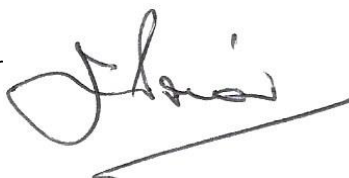
The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees and signed on their behalf by:

Jan Prior
Chair



Jonathan Prior
Treasurer



Date 24/08/2022

The notes on pages 27 to 38 form part of these financial statements

Statement of Cash Flow as at 31 March 2022

Statement of Cash Flows	2022	2021
	£	£
Cash flow from operating activities	(58,639)	140,975
Net cash flow from operating activities	(58,639)	140,975
Cash flow from investing activities		
Payments to acquire tangible fixed assets		
Interest Received	2,409	1,202
Net Cash flow from investing activities	2,409	1,202
Net (decrease) / increase in cash and cash equivalent	(56,230)	142,177
Cash and cash equivalents at 1st April 2021	379,535	237,358
Cash and cash equivalents at 31st March 2022	323,305	379,535
Cash and cash equivalents consists of:		
Cash at bank and in hand	152,414	150,138
Short term deposits	170,891	229,397
Cash and cash equivalents at 31st March 2022	323,305	379,535

1. Summary of Significant Accounting Policies

1.1 Basis of preparation of financial statements and general information

Social Life Opportunities is a charitable company limited by guarantee incorporated and is also a registered charity in England and Wales. The registered office is 38 Walnut Close, Chelmsley Wood, Birmingham, B37 7PU. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office and details of the charity's operations are included in the trustees' report.

The charity constitutes a public benefit as defined by FRS102. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. The functional currency of the charity is sterling and the figures have been rounded to the nearest pound sign.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charity. Designated funds are unrestricted funds which the Trustees have designated for a particular project or purpose. The policy for determining each designated fund is set out in the notes to the financial statements. Restricted funds are funds subject to specific restrictions imposed by donors or funds which have been raised by the charity for specific purposes. The purpose and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and that amount can be measured reliably and it is probable that the income will be received. The following policies are applied to specific categories of income.

- (a) Voluntary income received by way of donations is included in the Statement of Financial Activities when receivable
- (b) Interest is included when receivable
- (c) Incoming resources from grants and contracts which are related to performance and specific deliverables are included in the Statement of Financial Activities as the charity earns the right to the income by its performance. Grant income received during the year that relates to a subsequent financial period is carried forward as a creditor in the balance sheet and shown as deferred grant income
- (d) Donated services or equipment are included in the Statement of Financial Activities at their fair value where the economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is the price the charity estimates it would pay in the open market for such services or equipment. The equivalent amount is recognised as expenditure in the Statement of Financial Activities or is capitalised as a fixed asset
- (e) The value of services provided by volunteers, including trustees, has not been included in line with the SORP (FRS102)

1.4 Resources expended

Expenditure is recognised on an accrual's basis. Resources expended include attributable VAT which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature required to support them. Support costs include office costs, governance costs and administrative payroll costs. Support costs have been allocated to activities in the ratio of direct salaries.

1.5 Pension Contributions

The charity operates a defined contribution pension's scheme. The assets of the scheme are held separately from those of the charity in an independent administered fund. Contributions are expensed as they become payable.

1.6 Fixed assets and depreciation

Asset additions costing less than £1,000 are not capitalised.

Tangible fixed assets are held at cost less accumulated depreciation and impairment losses. Depreciation is provided at rates calculated:

IT equipment over the period of 3 years

Freehold Purchase over the period of 50 years

Leasehold improvements over the period of the lease
Fixtures and fittings over periods between 3 and 5 years
Motor vehicles over 7 years

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Concessionary loans

Concessionary loans include receivables / payable to a third party which are interest free or below the market interest rates and are made to advance charitable purposes. The loan is measured at a cost less impairment.

1.9 Operating leases

Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.10 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

This consideration has taken into accounts the continued expected impact of Covid-19 on the Charity, as far as it can be determined, and the Trustees remain satisfied that the going concern principle remains appropriate.

1.11 Judgement and key sources of estimation uncertainty

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

Donations in kind – a judgement has been made as to the fair value of donations in kind, based on an understanding of the local market for these items/s.

Depreciation rates – a judgement has been made as to the estimated useful life of assets and, therefore, the rate of depreciation. The estimate is made based on best practice and knowledge of the usage of such assets in the charity.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the new financial year.

1.12 Financial Instruments

The Charity holds only basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepaid expenses are not financial instruments.

Liabilities – concessionary loans, trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 14.

Taxation and social security are not included in the financial instruments' disclosure.

Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable s rather than cash or another financial instrument.

1.13 Government Grants Accounts policy

Grants are included in the Statement of Financial Activities on a receivable basis.

The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met.

Where entitlement occurs before income is received, the income is accrued.

2 Donations and Legacies

	2022 £	2021 £
Other Donations and Legacies	20,696	31,768
	20,696	31,768

The charity also benefited from a donation in kind by way of temporary waiver of our rental obligations for our supported living throughout the year equating to **£12,886** (2021: £37,661)

3 Income from charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Grants and service level agreements				
Solihull MBC Children's Services	266,490	-	266,490	280,912
Solihull MBC Covid Support	84,051	-	84,051	35,589
Solihull Clinical Commissioning Group	15,000	-	15,000	15,000
Children In Need	-	41,873	41,873	22,815
Eveson Trust	-	-	-	8,762
YIF/YAS Funding	-	-	-	177,522
JRS Grant	-	19,821	19,821	358,338
Screwfix	-	-	-	5,000
Total grants and service level agreements	365,541	61,694	427,235	903,938
Service User Income	1,562,041	-	1,562,041	1,240,679
Total Income from Charitable Activities	1,927,582	61,694	1,989,276	2,144,617

Income related to restricted charitable activities **£61,694** (2021: £563,675) and income relating to unrestricted charitable activities **£1,927,582** (2021: £1,580,942).

4 Other Trading Activities - Unrestricted

During the year The Charity received funds from Fundraising Events **£1,982** (2021: £NIL) as well as funds generated from Letting of Premises **£14,075** (2021: £13,400) and refunds/compensation in the year for **£3,906** (2021 : £NIL)

5 Cost of raising funds - Unrestricted

	2022 £	2021 £
Salary Costs	4,486	4,287
Other Direct Costs	17	183
Support Costs (note 7)	1,362	1,219
	5,865	5,689

6 Cost of charitable activities

	Adult's Services	Children's Services	Independent Living	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
Salaries	90,357	84,187	62,996	237,540	305,807
Sessional Staff	521,422	87,321	553,419	1,162,162	1,210,672
Premises	41,476	16,654	59,715	117,845	44,215
Member Activities	27,805	13,128	5,967	46,900	179,032
Transport of Members	1,170	2,162	526	3,858	2,136
Volunteer Expenses	4	104	-	108	552
Bad Debt	2,480	276	-	2,756	-
Depreciation	8,921	2,974	-	11,895	13,890
Support Costs (note 7)	180,116	50,494	181,481	412,091	420,504
	873,751	257,300	864,104	1,995,155	2,176,808

Cost of restricted charitable activities **£77,850** (2021: £580,931) and cost of unrestricted charitable activities **£1,917,305** (2021: £1,595,877).

7 Support Costs

	2022 £	2021 £
Salaries	206,884	196,024
Legal Fees	-	13,800
Premises Costs	51,315	46,559
Insurance	8,942	8,305
Staff Costs	31,680	27,127
Communication Costs	10,260	16,725
Computer Costs	32,539	21,880
Publicity Costs	9,500	10,695
Depreciation	12,380	14,457
Training Costs	16,700	5,944
Auditor's remuneration - Governance Cost	10,174	14,120
Other Office Costs	21,717	44,868
Cost of generating funds	1,362	1,219
	413,453	421,723

Support costs have been allocated to activities in the ratio of direct salaries as follows

	2022	2021
Cost of generating funds (note 5)	1,362	1,219
Cost of charitable activities - Adults (note 6)	180,116	161,673
- Children's (note 6)	50,494	103,683
- Independent Living (note 6)	181,481	155,148
	413,453	421,723

8 Net expenditure

This is stated after charging

Depreciation of tangible fixed assets (note 11)

Auditor's remuneration

Operating Lease Cost

2022	2021
£	£
24,275	28,347
10,174	10,200
33,632	23,955

9 Staff Costs

Staff costs were

Salaries

Social security costs

Pension

2022	2021
£	£
1,513,500	1,616,341
97,573	104,245
22,383	23,903
1,633,456	1,744,489

The charity employed on average **189** staff (2021: 234) of whom **87** (2021: 97) were employed on a sessional part time basis.

The charity operates the auto enrolment pension scheme and makes the minimum contribution of **3%** (2021: 3%) to this scheme, there are **63** employees (2021: 101) within the scheme.

No employee received remuneration amounting to more than £60,000 in either year.

The pensions costs charge represents contributions payable by the charity to the fund and amounted to **£22,383** (2021: £23,903) Contributions totalling **£11,509** (2021: £10,862) were payable to the fund at the balance sheet date and are included in creditors.

10 Trustee and Key Management personnel remuneration and expense

No trustee received any remuneration during either year.

During the year **1** trustee (2021: 0) was reimbursed for out of pocket expenses. **£233** (2021: £NIL).

Related Trustee Party Transactions include: 1 trustee son received support through the choir project a voluntary project with no member contribution required.

The Charity purchased trustee indemnity insurance at a cost of £996 (2021: £996) included in governance costs.

The total amount of employee benefits paid to Key management personnel were **£107,816** (2021: £206,158) for the year. Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly,

Related Employee Party Transactions include – 2021/2022 : Alison Kaufmann Head of Operations, Sibling Gross Salary £11,042 for working as a Personal Assistant

11 Tangible Fixed Assets

	IT Equipment	Freehold Property	Leasehold Improvements	Fixtures and Fittings	Motor Vehicle	Total
Cost	£	£	£	£	£	£
At 1st April 2021	68,006	335,604	99,085	89,856	42,000	634,551
Capital expenditure for the year	-	-	-	-	-	-
At 31st March 2022	68,006	335,604	99,085	89,856	42,000	634,551
Depreciation						
At 1st April 2021	45,979	66,684	99,085	86,185	42,000	339,933
Charge for the year	16,156	6,021	-	2,098	-	24,275
At 31st March 2022	62,135	72,705	99,085	88,283	42,000	364,208
Net Book Value						
At 31st March 2022	5,871	262,899	-	1,573	-	270,343
At 31st March 2021	22,027	268,920	-	3,671	-	294,618

12 Debtors

	2022 £	2021 £
Trade Debtors	181,203	131,200
Prepaid expenses	17,804	19,185
Other Debtors	26,535	23,589
	225,542	173,974

13 Cash at bank and on hand

	2022 £	2021 £
Bank deposit accounts	151,279	148,872
Bank current accounts	170,891	229,397
Cash	1,135	1,266
	323,305	379,535

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	24,920	15,691
Taxation and social security	40,454	119,807
Deferred income	33,670	19,611
Other creditors (charge card/pension)	14,930	13,386
Accruals	86,009	91,749
Total current liabilities	199,983	260,244

During the prior year, a Time to Pay arrangement was reached with HMRC to pay PAYE and NI deductions totalling **£129,905** over eighteen months. At 31st March 2022 the amount outstanding was **£9,647**.

Deferred Income

	2022 £	2021 £
Deferred Income as 1st April 2021	19,611	48,504
Amount released from previous year	(15,423)	(38,112)
Incoming resources deferred in the year	29,482	9,219
Deferred Income as 31st March 2022 - which relates to grants which are for 22/23	33,670	19,611

15 Statement of fund movements

	1st April 2021	Incoming resources	Resources expended	At 31st March 2022
	£	£	£	£
General Funds	529,364	1,970,650	1,915,051	584,963
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	9,742	-	8,119	1,623
Total Unrestricted Funds	539,106	1,970,650	1,923,170	586,586
Restricted Funds				
Fixed Assets *	48,777	-	16,156	32,621
Children In Need	-	41,873	41,873	-
JRS Grant	-	19,821	19,821	-
	-	-	-	-
Total Restricted Funds	48,777	61,694	77,850	32,621
Total Funds	587,883	2,032,344	2,001,020	619,207

* The fixed asset fund represents the Net Book Value of assets purchased with restricted funds.

15a Prior Year Statement of fund movements- 2020/21

	At 1st April 2020	Incoming resources	Resources expended	At 31st March 2021
	£	£	£	£
General Funds	484,833	1,627,312	1,582,781	529,364
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	28,527	-	18,785	9,742
Total Unrestricted Funds	513,360	1,627,312	1,601,566	539,106
Restricted Funds				
Fixed Assets *	58,339	-	9,562	48,777
Eveson Trust	-	5,000	5,000	-
Children In Need	-	22,815	22,815	-
Solihull CCG - Project B	-	358,338	358,338	-
YIF/YAS Funding	7,694	177,522	185,216	-
Total Restricted Funds	66,033	563,675	580,931	48,777
Total Funds	579,393	2,190,987	2,182,497	587,883

16 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Tangible fixed assets	237,722	32,621	270,343	294,618
Net current assets	348,864	-	348,864	293,265
Net Assets	586,586	32,621	619,207	587,883

16a Prior Year Analysis of net assets between funds 2020/21

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Tangible fixed assets	245,841	48,777	294,618	322,965
Net current assets	293,265	-	293,265	256,428
Net Assets	539,106	48,777	587,883	579,393

17 Commitments

Operating Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Office Equipment		Land and Buildings	
	2022	2021	2022	2021
	£	£	£	£
In less than 1 year	3,696	956	27,100	23,000
Between 1 and 5 years	6,468	-	342	23,000
Over 5 Years	-	-	-	-
Total annual operating lease commitments	10,164	956	27,442	46,000

In addition to the leases disclosed above, the charity has three leases for property, which expire between 2028 and 2030, which provide supported living accommodation for service users. The service user occupants pay a rental to the charity. The terms of the lease provide that the monthly rent payable by the charity to the landlord is the rental received from the occupants less any sums payable for utilities, council tax and upkeep of the property or, in the event that this net income is negative, then £nil.

Capital Commitments

At the year end there were capital commitments contracted for of £NIL (2021: £NIL).

18 Reconciliation of net (expenditure) / income to net cash flow from operating activities	2022	2021
	£	£
Net (expenditure) / income for 2021-2022	31,324	8,490
Interest Receivable	(2,409)	(1,202)
Depreciation and impairment of tangible fixed assets	24,275	28,347
(Increase)/Decrease in debtors	(51,568)	66,532
(Decrease)/ Increase in creditors	(60,261)	38,808
Net cash flow from operating activities	(58,639)	140,975

19 Analysis of changes in net debt

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	379,535	(56,230)	-	323,305
HMRC Time to Pay arrangement falling due within	(94,535)	84,888	-	(9,647)
Total	285,000	28,658	-	313,658

19a Prior Year Analysis of changes in net debt 2020/21

	At Start of year	Cash Flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	237,358	12,272	129,905	379,535
HMRC Time To Pay arrangement falling due within 1		35,370	(129,905)	(94,535)
Total	237,358	47,642	-	285,000

Company Information

Trustees	Jan Prior - Chair Jonathan Prior – Treasurer Paul Beech Andrew Gilyead Henry Griffiths Rehana Begum
Company Secretary	Lesley Beer
Chief Executive Officer	Lesley Beer
Registered Office and Operational Address	38 Walnut Close Chelmsley Wood Birmingham B37 7PU
Telephone	0121 779 3865
Email	info@sololifeopportunities.org
Website	www.sociallifeopportunities.org
Bankers	Lloyds Bank Solihull B91 3AN Shawbrook Bank Essex CM13 3BE United Trust Bank Ltd London SW1 4TE Virgin Bank Newcastle upon Tyne NE3 4PL Nationwide PO Box 3, 5-11 George's Street, Douglas, Isle of Man
Auditor	MHA Macintyre Hudson Rutland House, 148 Edmund Street Birmingham B3 2FD

SOCIAL LIFE OPPORTUNITIES (SOLO)

England & Wales - Charity number 1102297

Accounts



**Social Life
Opportunities**

Embracing disability,
empowering lives.

ANNUAL REPORT 2020-21

SoLO's Journey through a Pandemic



Social Life Opportunities (SoLO)

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info@sololifeopportunities.org
www.sociallifeopportunities.org

Charity No 1102997 Company Limited by Guarantee Number 05025939

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Our Objectives & Vision

SoLO's Charitable Objectives "To help empower children, young people and adults with learning disabilities to achieve their full potential, to encourage their integration in society and improve their conditions of life in particular by the Service, or assistance in the Service, of facilities for them, their families and carers" Within SoLO we see people with learning disabilities spending time in an environment that is comfortable, safe and secure enabling them to be stretched, challenged and take risks. We are happy with what we see, but we want more. In the future, we want to ensure that our members are not excluded from society in institutional settings but are provided with an environment that equips them for the future. We want to give them the skills and experience they need to be able to make choices and take control of their lives. We want to see the lives of our children with a learning disability enhanced as they become adults. For adults with a learning disability, we want to provide them the chance to experience all that life has to offer, have fun and be happy.



Our Vision

Enable our members to realise their full potential with the support and encouragement of a skilled and dedicated team, through the development of high quality opportunities.



Chair's Report

It's easy to be wise after an event and one of the first things the SoLO Board did in 2020/21 financial year was add the risk of Pandemic to our Reserves Policy. Our key priority was to keep SoLO Covid safe but also continue delivery of our services where possible and keep a constant eye on the cash flow. A series of difficult decisions were necessary, including reduction of staff and use of furlough to align income and expenditure to ensure financial stability. To facilitate social distancing for activities we were not risk averse and invested in an additional base for service delivery to accommodate social distancing, and developed SoLO's 3rd supported living house in Solihull. To reflect the social aspect of SoLO this was incorporated into a name change and refresh of SoLO's branding/website. Events to celebrate 20 years of SoLO had to be paused and COVID negative impact for SoLO was much reduced fundraising opportunities. Without the intense support of a reduced staff team, the trust of members and their parent/carers to access services the outcome of a difficult year could have been very different but it is a tribute to the commitment of the Board of Trustees and SoLO staff that we reached the year end in a much more robust situation than anticipated earlier in the year. Our key priority is now to review, refresh and revitalize and grasp positive opportunities that the Pandemic has given us to offer vital services for our existing and future members with Learning Disabilities.

CEO Report

Interim/Acting up since November 2020 – COVID

As Head of Finance and Business Support for over seven years, I have seen at first hand the enormous growth and change in the service, with the challenges that this has brought. With reduced finances, keeping SoLO as a robust and flexible organisation, able to meet the needs of people with a learning disability in an ever-changing situation, there is no doubt that difficult decisions have had to be made along the way.

I am pleased to have the support and confidence of the Board as we have negotiated the pandemic situation together with our staff team, responding to need and adapting services to ensure a COVID-safe environment for our members and staff. It has been a pleasure to see the staff teams at their creative best as they have taken on the challenges of adapting to the new terrain, ensuring our members are still able to have fun and enjoy the essential social interaction that we all need.

I look forward to continuing to work together so that SoLO emerges from these times to continue its journey, offering vital services to people with learning disabilities.



Our Values - STAR



SoLO's **STAR Quality values: Safe, Trusted, Adaptable, Resilient** have been severely tested this year but not found wanting – even in these pandemic-filled times.

Reflecting on where we were at the end of last year's reporting period: "swift action was required as the year ended to ensure sustainability as so many services had to be paused whilst we all went into lockdown. A large proportion of staff had to be furloughed and a small team was left managing the services that could be safely delivered". We paid tribute to all those who had worked so hard during those last few months and those who had been on furlough and isolated from their daily roles.

COVID-19 was indeed a wake-up call for us all – to stop (briefly) and to look at the what, why and how we do things, so that SoLO can continue to do the best it can for those who need us most.

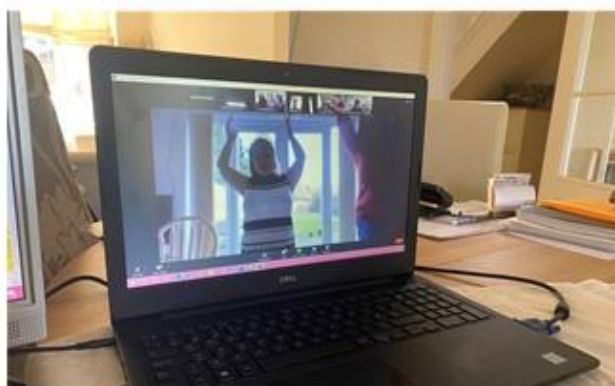
Throughout these testing times, the focus has been on the "can do" rather than "can't do" and, SoLO's values have been well and truly tried and tested. Members and their families have trusted SoLO that they will be kept safe. Staff have been very adaptable and resilient to ensure as many services as possible can be delivered and working together creatively, have adapted some services to different delivery modes to reach our members who were shielding. Some projects remain on pause where larger numbers gather and are under constant review for when they can resume.



SoLO Positive+

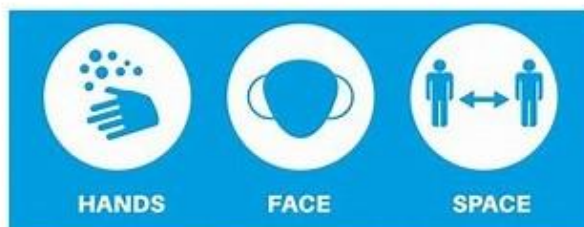
SoLO Positive +

We have **adapted** the way we deliver – seizing new opportunities and offering experiences in different spaces, different venues and in smaller groups - ensuring confidence, **trust** and **safety** – but still with the element of fun! We have embraced technology, utilising Microsoft Teams and Zoom to keep our staff together whilst working from home or in different spaces, ensuring that our members have the opportunity to join in with activities even when unable to be with their friends in the physical space.





SoLO Positive +



Hands face space

Where we are in that same physical space, whether it be the office or a project space, or supported living house, we have been grateful for PPE equipment - for testing kits, for masks, aprons, gloves, for hand sanitiser and the like – which has enabled us to carry on, safe in the knowledge that we are keeping ourselves and others safe.

We have continued to support those who wish to live independently, taking on a third Supported Living house and strengthening our staff teams.

Taking on new premises with extra space to deliver more Daytime services meant more risk assessments and health & safety checks, as well as more creativity. Now, with a confirmed extension for a further three years, we can take that creative flair even further to make a vibrant space for our members at Daylight North. This means that Daylight South can continue at the Fire Station, whilst Walnut Close can continue to house the Evolve project.





Social Life Opportunities

COVID Negative



COVID Negative

There are always challenges and the COVID curved ball has been one on its own.

Fundraised income has taken a hit this year, where we have not been able to attend or hold physical events in the usual way. However, where direct COVID support has been available, this has been sourced and community partners have stepped in to help both in terms of funding and “hands-on” activity where possible. Indeed, some of our office team members are rising to the challenge and “stepping out” to raise awareness and funds.

Volunteering on activities has, necessarily, had to take a back seat this year because of limitations on space and numbers. However, as restrictions ease, we hope to be able to gradually redress this for the summer activities.

Our evening social activities – the drop-ins, the discos, where folk could meet in a supported space with their friends and generally have a good time together – these have been missing and although we have tried to replicate the experience with zoom, we know that it is not the same.

We are social beings, so lack of socialisation has been one of the hardest challenges to meet this year. Coming together to enjoy a shared experience and inter-acting with each other has been very different and has impacted on staff and members alike. Self-isolation, shielding and fear of the unknown have brought their own challenges for returning to the workplace or social activity.

Mental health and wellbeing have been further impacted with the passing of time and negotiating the new terrain. What seemed like a hurdle to overcome at the beginning of the pandemic has now morphed into something more challenging for some who are finding it hard to cope. We have recognised this need and taking steps to address.



SoLO's Roadmap is its Strategy - how have we created it and adapted to Pandemic restrictions

Review/Reflect

- We are reviewing with our teams to reflect on how we deliver services

Refresh

- We have refreshed some services by linking groups together and may deliver things slightly differently in the future if appropriate using learning from Pandemic

Restore

- We are looking at ways of restoring and replenishing our funding sources so that we can continue to go forward

Revitalise

- We want to revitalise our services to members, to make them even better



SoLO's Strategy 2021+

SoLO Pandemic Strategy 2021-2022

Review, Refresh, Restore

- **Services**
 - Grow back to pre-COVID levels
 - Ensure quality of services and great outcomes and development for members/service users
 - Strategic review of services – children's and adults
 - Be ready for children's services tender
 - Transition services
- **Finance**
 - Maintain financial stability for future sustainability
 - Increase income
 - Increase reserves
 - Increase fundraising
- **Compliance**
 - Ensure SoLO is always compliant in all areas
- **Marketing**
 - Ensure SoLO's services are reaching potential customers and reflect the services SoLO offers
- **Volunteers/Staff**
 - Reinstate existing volunteers as need arises
 - Recruit new volunteers to support re-emerging services
 - Invest in staff training to ensure they are equipped for their roles



Social Life Opportunities

How does SoLO empower Adults with Learning Disabilities?

A reduced service was offered during 2020/21 due to COVID and the full list of services below will resume when it is safe for SoLO to do so

Mild to moderate

Personal Assistant service

A tailor-made service which carefully matches Personal Assistants to clients.

Mild to moderate

Daylight Plus

Held every weekday, Daylight Plus provides member-led activities for those who prefer a smaller group, including 1:1 support

Mild to moderate

Daylight

Held every weekday, Daylight is a member led provision promoting choice and independence, in a safe and enjoyable environment.

Profound and multiple

SoLO Choir

A brilliant opportunity for anyone who likes to sing. Every Friday evening during term time.

Profound and multiple

Funky Fridays Nightclub

An 18+ nightclub experience every second and fourth Friday of the month.

Profound and multiple

Waterloo Disco

A popular and busy disco held every Wednesday evening at Kingshurst Labour Club, Chelmsley Wood.

Profound and multiple

Night Owl & Thursday Crew

Weekly social clubs on Monday and Thursday evenings, where members meet their friends and enjoy the themed activities.

Profound and multiple

Evolve

A person-centred daytime project supporting adults with complex needs. Running Monday to Friday 50 weeks per year.

Profound and multiple

Overnight Breaks

We offer a variety of nights out, weekend stays and holiday breaks that involve an opportunity to socialise with friends.



Social Life Opportunities

How does SoLO empower Children with Learning Disabilities?

A reduced service was offered during 2020/21 due to COVID and the full list of services below will resume when it is safe for SoLO to do so

Profound and multiple

Playscheme Holiday Activities

A variety of tailored, stimulating and creative activities for children in school years 1-6.

Mild to moderate

Adventure Playground

Outdoor play at Meriden Park for school years 2-8 giving all children a chance to explore energetically and safely.

Mild to moderate

Saturday Super Friends

Mixed fun activities and outings for those in school years 4-8.

Mild to moderate

Match Point

A weekly opportunity for school years 3-11 to take part in fun tennis coaching, Saturday afternoons.

Mild to moderate

Football

A weekly opportunity for school years 1 to 13 on a Saturday morning with Solihull Moors providing coaching and football skills, Saturday mornings

Mild to moderate

Ice Skating

A weekly opportunity for school years 6 to 13 to access a mainstream skating session. Fridays early evening

Mild to moderate

Access All Areas

Enabling those in years 1 to 13 children to enjoy ice skating, tennis, swimming and more.

Mild to moderate

Forest Oak After School Club

Weekly opportunities for children in school years 3-8 at Forest Oak School. A mixed programme of indoor and outdoor activities to build independence whilst having fun.

Mild to moderate

Holiday activities

A mixed activity programme for school years 2-8. Each day provides exciting, fun activities, ranging from cookery and crafts, to sport sessions and trips out.



Social Life Opportunities

How does SoLO empower Adults and Young People with Learning Disabilities?

Supported Living

For those who wish to branch out and live independently, SoLO currently has three properties where young people with a variety of need are able to live independently and socialise in a fun-filled environment.

A team of dedicated, well-trained staff ensures the right level of 24/7 support, with a person-centred support plan tailored for each individual to give choice and control over all aspects of their lives.





SoLO's Funding and Fundraising

Funding and Fundraising

With no professional fundraisers involved, SoLO is guided by the Charities (Protection and Social Investment) Act 2016 and CC20 Charity Fundraising: a guide to trustee duties. No complaints have been received in this reporting period and no direct marketing takes place. A fundraising log is kept, and funding bids are managed and monitored for spend so that reports can be made to funders.

This year has unfortunately seen direct fundraising efforts grind to a halt, with planned events having to be cancelled or postponed due to the COVID situation. However, we have been most grateful for the understanding of those funders who have recognised the circumstances and aligned their support accordingly. In addition, we have received direct COVID-related support from SMBC and other sources which has helped to ease the situation.

Our community partners too have risen to the challenge and supported us where possible, both in terms of direct donations and hands-on help.

Our volunteering opportunities have necessarily been severely curtailed this year, including the fundraising group, but we hope to redress the balance as we look at the way ahead to support our members and their families.

A total of £31,768 (2020: £60,993) was raised overall to help SoLO empower people to lead independent lives.



Trustee Board

Activities

The organisation is constituted under its Memorandum and Articles of Association, amended in 2014. SoLO's Board of Trustees has ultimate responsibility for the governance and strategic direction of the charity and to ensure that the provision offered by SoLO benefits the public, with Learning and other associated disabilities, who receive those services. It aims to ensure that SoLO adheres to its objectives and values and is compliant as required by statutory regulatory bodies. To achieve this the Board receives and reviews the Financial Accounts, Risk Register and Performance Reports quarterly and has sight of the Management Accounts monthly. At its monthly Board meeting It is updated on all areas of SoLO's operation through report mechanism and the CEO is responsible for sharing areas of concern with the Board from incidents or complaints, highlighting areas of good practice through compliments. The Board is not risk averse in its approach to considering new opportunities to support its members. It considers the risks carefully and requires risks taken to be managed appropriately. SoLO's trustees are all volunteers.

Trustees

SoLO's Memorandum and Articles allow for up to 12 trustees and the aim is to ensure a diversity of skills, experience and people using an audit tool to achieve this balance. New trustees are elected on to the Board by existing Trustees. The current board skills include finance, health, care, carer experience, strategic management, risk management and IT. The Trustee Board uses its networks to bring in pro-bono support. The Voice Ambassador attends the Trustee Board to represent the voice of SoLO members and the perspective of a person with Learning Disabilities. The Chief Executive Officer is responsible for operational delivery of the Board's strategic objectives. The CEO meets with the Chair monthly or more as required. Staff attend Board meetings as required, to contribute and report specifically on their areas of work. An annual Board workplan ensures all aspects of the Board's work is covered throughout the year and this includes a robust approach to policy reviews. SoLO trustees also have a programme of internal control reviews in addition to the annual audit. Trustees meet regularly independent of the monthly Board meeting for review and development.

Induction of Trustees

Trustees take part in the SoLO induction process and their specific responsibilities are covered as well. They are equipped with information about their role – expectations and requirements. They are encouraged to visit projects through the year to meet with staff and members and see first-hand the product of SoLO's operational delivery and join appropriate SoLO training.

Remuneration

The board is responsible for reviewing remuneration for staff on an annual basis They use a review matrix to scan the environment, benchmark salaries against the market and the financial position of the organisation.

Public benefit

In developing and undertaking the charity's activities, the Trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial Review

Going Concern

Due to the global pandemic of the novel Coronavirus disease, called COVID-19, the British Government imposed a nationwide lockdown from 23 March 2020 to help slow the spread of the virus. As a result, economic uncertainties have arisen throughout the British economy and beyond. Having reviewed the financial forecast through to July 2022, the Board are satisfied that the charity can continue to provide its services during this uncertain period.

Net Income

In line with the reduced income and SoLO regular reviewing of expenditure, has resulted in an operational surplus of £8,490.

Incoming resources

Income from *Fundraising* events has fallen by 48% from the previous year's income.

Incoming resources from charitable activities include income from local authority grants and service level agreements together with the JRS grant funding. The income also includes payments made by our members in respect of certain services, these payments being funded from the members' individual personal budgets.

Resources expended

Charitable activities cost of £2,176,808 relate principally to the cost of running our 34 activities and increased provision of Supported Living for the benefit of our members. They also included the depreciation, rent and other costs associated with our buildings.

Assets

The net book value of fixed assets has decreased by £28,347 due to depreciation. There has been no new investment during the year.

Funds and reserves

Restricted funds consist of income received which can be used only for the purposes stated by the donor. At the year-end SoLO had balances on restricted funds amounting to £48,777 all of which relate to expenditure on fixed assets and equals the net book value of these assets.

Designated funds are unrestricted funds which the Trustees have set aside for particular purposes. At the year-end SoLO had balances on these funds of £9,742 which relates to expenditure on fixed assets financed by our reserves. The balance equals the net book value of these assets.

General funds or reserves amount to £529,364 The Trustees reviewed the reserves policy during the year and hold reserves to fund:

- Shortfalls in income when income does not reach expected levels
- Unexpected expenditure
- Working capital

The Trustee policy is to aim to hold liquid reserves equivalent to between 4 and 6 months of future costs, excluding depreciation. This would be in the region of between £400k - £600k. Currently the actual figure is £313,029 and work is continuing to build the reserves. As part of the strategic development of the charity, the reserves policy will be revisited in the next financial year.

Investment policy

The prime objective of the Trustees to safeguard the value of the charity's assets and a secondary objective is to earn best interest on cash deposits.

All material funds of the charity, except for reserves, are expendable within twelve months of receipt. The policy for investment is to retain funds as cash and place them on deposit, with a number of financial institutions, on notice terms of up to 120 days.

Risks

The Trustees have identified, through the risk management process, the following key risks and have identified mitigating actions to address:

Risk	Mitigating actions
We may not be able to increase our reserves in the financial year which will impact on the future development of the organisation.	This remains a static risk as withdrawal of social care funding whilst not in budget will have an overall negative on general reserves position. Mitigating actions will include seeking new funding sources to increase sustainability.
Services may not bring in income predicted.	Some services still adversely affected by COVID-19 – reduced service or service still paused.
Minimum wage increase will impact on project costs and recruitment for 2021/22	Budgets prepared with all viable options for staffing costs as well as increasing subscription costs to counter this increase.
Corona virus implications will continue to disrupt services, staff absences, fundraising activities and opportunities and affect income	Reduced staffing structure, COVID risk assessment and protocols in place. Service gradually being returned in keeping with COVID restrictions and guidelines.

These and other risks are reviewed on a quarterly basis at the Trustee Board and mitigating actions are considered to determine their proportionality and effectiveness. Risks are monitored regularly, and new risks are added when they arise, through the Senior Leadership Team process. The corporate risk register is the vehicle used to ensure risks are managed and trustees are assured.

Statement of Trustees' Responsibilities

The Trustees, as Directors of SoLO, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including income and expenditure, of the company for that period. In preparing those 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 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

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

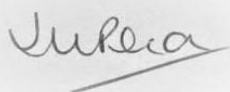
In so far as the Trustees are aware:

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

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved and signed on behalf of the Trustees by:



Jan Prior (Chair)
Date 21 July 2021

Independent Auditors Report

SOCIAL LIFE OPPORTUNITIES (SOLO)

Opinion

We have audited the financial statements of Social Life Opportunities (SOLO) (the 'charitable company') for the year ended 31 March 2021 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditors Report

SOCIAL LIFE OPPORTUNITIES (SOLO)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the Annual Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters where 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' exemptions in preparing the Trustees' report.

Responsibilities of Trustees

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

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

Independent Auditors Report

SOCIAL LIFE OPPORTUNITIES (SOLO)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Obtaining and understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have a direct effect on the financial statements;
- Enquiring of management and Trustees around known or suspected instances of non-compliance of laws and regulations and fraud;
- Discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indications of fraud;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work in relation to the risk of management override, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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



Helen Blundell LLB, FCA, FCIE, DChA (Senior Statutory Auditor)
For and on behalf of MHA MacIntyre Hudson (Statutory Auditor)
Birmingham, United Kingdom

Date: 18 August 2021

Statement of Financial Activities for year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations	2	31,768		31,768	60,993
Charitable Activities	3	1,580,942	563,675	2,144,617	2,237,553
Other Trading Activities	4	13,400	-	13,400	50,825
Investment		1,202	-	1,202	1,220
Total Income		1,627,312	563,675	2,190,987	2,350,591
Expenditure on:					
Raising Funds	5	5,689	-	5,689	6,693
Charitable Activities	6	1,595,877	580,931	2,176,808	2,409,512
Total Expenditure		1,601,566	580,931	2,182,497	2,416,205
Net Income / (expenditure) and net movement of funds		25,746	(17,256)	8,490	(65,614)
Reconciliation of Funds:					
Total funds Brought Forward - at 1st April 2020		513,360	66,033	579,393	645,007
Total Funds Carried Forward - at 31st March 2021		539,106	48,777	587,883	579,393

All Income and expenditure derives from continuing activities

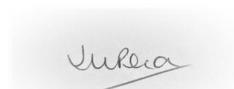
Balance Sheet as at 31 March 2021

Registered Number 5025939

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	11	294,618	322,965
Current assets			
Debtors	12	173,974	240,506
Cash at bank and on hand	13	<u>379,535</u>	<u>237,358</u>
Total Current Assets		553,509	477,864
Creditors: amounts falling due within one year			
	14	<u>(260,244)</u>	<u>(221,436)</u>
Net current assets		293,265	256,428
Net assets		<u>587,883</u>	<u>579,393</u>
Funds	16		
Restricted funds		48,777	66,033
Unrestricted funds - Designated funds		9,742	28,527
Unrestricted funds - General funds		529,364	484,833
Total funds		<u>587,883</u>	<u>579,393</u>

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

The financial statements were approved by the Trustees and signed on their behalf by:



Jan Prior, 21 July 2021
Chair



Jon Prior, 21 July 2021
Treasurer

Statement of Cash Flow as at 31 March 2021

Statement of Cash Flows	2021 £	2020 £
Cash flow from operating activities	140,975	8,167
Net cash flow from operating activities	140,975	8,167
Cash flow from investing activities		
Payments to acquire tangible fixed assets		(49,419)
Interest Received	1,202	1,220
Net Cash flow from investing activities	1,202	(48,199)
Cash flow from financing activities		
Repayment of concessionary loans	-	(16,250)
Net Cash flow from financing activities	-	(16,250)
Net (decrease) / increase in cash and cash equivalents	142,177	(56,282)
Cash and cash equivalents at 1st April 2020	237,358	293,640
Cash and cash equivalents at 31st March 2021	379,535	237,358
Cash and cash equivalents consists of:		
Cash at bank and in hand	150,138	171,560
Short term deposits	229,397	65,798
Cash and cash equivalents at 31st March 2021	379,535	237,358

Notes to the Financial Statements

1. Summary of Significant Accounting Policies

1.1 Basis of preparation of financial statements and general information

SoLO Life Opportunities is a charitable company limited by guarantee incorporated and is also a registered charity in England and Wales. The registered office is 38 Walnut Close, Chelmsley Wood, Birmingham, B37 7PU. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office and details of the charity's operations are included in the trustees' report.

The charity constitutes a public benefit as defined by FRS102. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. The functional currency of the charity is sterling and the figures have been rounded to the nearest pound sign.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charity. Designated funds are unrestricted funds which the Trustees have designated for a particular project or purpose. The policy for determining each designated fund is set out in the notes to the financial statements. Restricted funds are funds subject to specific restrictions imposed by donors or funds which have been raised by the charity for specific purposes. The purpose and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and that amount can be measured reliably and it is probable that the income will be received. The following policies are applied to specific categories of income.

(a) Voluntary income received by way of donations is included in the Statement of Financial Activities when receivable

(b) Interest is included when receivable

(c) Incoming resources from grants and contracts which are related to performance and specific deliverables are included in the Statement of Financial Activities as the charity earns the right to the income by its performance. Grant income received during the year that relates to a subsequent financial period is carried forward as a creditor in the balance sheet and shown as deferred grant income

(d) Donated services or equipment are included in the Statement of Financial Activities at their fair value where the economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is the price the charity estimates it would pay in the open market for such services or equipment. The equivalent amount is recognised as expenditure in the Statement of Financial Activities or is capitalised as a fixed asset

(e) The value of services provided by volunteers, including trustees, has not been included in line with the SORP (FRS102)

1.4 Resources expended

Expenditure is recognised on an accrual's basis. Resources expended include attributable VAT which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature required to support them. Support costs include office costs, governance costs and administrative payroll costs. Support costs have been allocated to activities in the ratio of direct salaries.

1.5 Pension Contributions

The charity operates a defined contribution pension's scheme. The assets of the scheme are held separately from those of the charity in an independent administered fund. Contributions are expensed as they become payable.

1.6 Fixed assets and depreciation

Asset additions costing less than £1,000 are not capitalised.

Tangible fixed assets are held at cost less accumulated depreciation and impairment losses. Depreciation is provided at rates calculated:

- IT equipment over the period of 3 years
- Freehold Purchase over the period of 50 years
- Leasehold improvements over the period of the lease
- Fixtures and fittings over periods between 3 and 5 years
- Motor vehicles over 7 years

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Concessionary loans

Concessionary loans include receivables / payable to a third party which are interest free or below the market interest rates and are made to advance charitable purposes. The loan is measured at a cost less impairment.

1.9 Operating leases

Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.10 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

This consideration has taken into accounts the continued expected impact of Covid-19 on the Charity, as far as it can be determined, and the Trustees remain satisfied that the going concern principle remains appropriate.

1.11 Judgement and key sources of estimation uncertainty

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

Donations in kind – a judgement has been made as to the fair value of donations in kind, based on an understanding of the local market for these items/s.

Depreciation rates – a judgement has been made as to the estimated useful life of assets and, therefore, the rate of depreciation. The estimate is made based on best practice and knowledge of the usage of such assets in the charity.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the new financial year.

1.12 Financial Instruments

The Charity holds only basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepaid expenses are not financial instruments.

Liabilities – concessionary loans, trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 14. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable s rather than cash or another financial instrument.

1.13 Government Grants Accounts policy

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

2 Donations and Legacies

	2021 £	2020 £
Grants and Donations for Extension/Refurbishments of Properties	-	-
Other Donations and Legacies	31,768	60,993
	31,768	60,993

The charity also benefited from a donation in kind by way of temporary waiver of our rental obligations for our supported living throughout the year equating to £37,660.80

3 Income from charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Grants and service level agreements				
Solihull MBC Children's Services	280,912	-	280,912	259,316
Solihull MBC Covid Support	35,589	-	35,589	-
Solihull Clinical Commissioning Group	15,000	-	15,000	62,000
Children In Need	-	22,815	22,815	33,386
1:1 Support	-	-	-	7,953
Eveson Trust	8,762	-	8,762	7,000
YIF/YAS Funding	-	177,522	177,522	205,250
JRS Grant	-	358,338	358,338	-
Screwfix	-	5,000	5,000	-
Total grants and service level agreements	340,263	563,675	903,938	574,905
Service User Income	1,240,679	-	1,240,679	1,662,648
Total Income from Charitable Activities	1,580,942	563,675	2,144,617	2,237,553

4 Other Trading Activities

During the year The Charity received funds from Fundraising Events £NIL (2020: £12,972) as well as funds generated from Letting of Premises £13,400 (2020: £37,853)

5 Cost of raising funds - Unrestricted

	2021 £	2020 £
Salary Costs	4,287	4,585
Other Direct Costs	183	1,008
Support Costs (note 7)	1,219	1,100
	5,689	6,693

6 Cost of charitable activities	Adult's Services 2021 £	Children's Services 2021 £	Independent Living 2021 £	Total 2021 £	Total 2020 £
Salaries	101,187	128,721	75,899	305,807	481,558
Sessional Staff	481,927	245,168	483,577	1,210,672	1,132,452
Premises	21,650	12,210	10,355	44,215	80,942
Member Activities	17,564	150,978	10,490	179,032	285,937
Transport of Members	817	825	494	2,136	13,528
Staff and Volunteer Training	-	-	-	-	16
Volunteer Expenses	5	547	-	552	2,123
Bad Debt	-	-	-	-	6,080
Depreciation	10,417	3,473	-	13,890	12,688
Support Costs (note 7)	161,673	103,683	155,148	420,504	394,188
	795,240	645,605	735,963	2,176,808	2,409,512

Cost of restricted charitable activities £580,931 (2020: £303,419) and cost of unrestricted charitable activities £1,595,877 (2020: £2,106,093).

7 Support Costs	2021 £	2020 £
Salaries	196,024	208,689
Legal Fees	13,800	2,817
Premises Costs	46,559	21,487
Insurance	8,305	5,932
Staff Costs	27,127	29,213
Communication Costs	16,725	10,083
Computer Costs	21,880	25,236
Publicity Costs	10,695	6,553
Depreciation	14,457	12,346
Training Costs	5,944	8,299
Auditor's remuneration - Governance Cost	14,120	7,835
Trustee Meetings - Governance Cost	-	22
Other Office Costs	44,868	55,676
Cost of generating funds	1,219	1,100
	421,723	395,288

Support costs have been allocated to activities in the ratio of direct salaries as follows

	2021	2020
Cost of generating funds (note 5)	1,219	1,100
Cost of charitable activities - Adults (note 6)	161,673	192,043
- Children's (note 6)	103,683	71,295
- Independent Living (note 6)	155,148	130,850
	421,723	395,288

8 Net expenditure

This is stated after charging

Depreciation of tangible fixed assets (note 11)

Auditor's remuneration

Operating Lease Cost

2021	2020
£	£
28,347	25,034
10,200	7,835
23,955	23,955

9 Staff Costs

Staff costs were

Salaries

Social security costs

Pension

2021	2020
£	£
1,616,341	1,720,550
104,245	108,569
23,903	23,817
1,744,489	1,852,936

The charity employed on average 234 staff (2020: 254) of whom 97 (2020: 98) were employed on a sessional part time basis.

The charity operates the auto enrolment pension scheme and makes the minimum contribution of 3% (2020: 3%) to this scheme, there are 101 employees (2020: 116) within the scheme.

No employee received remuneration amounting to more than £60,000 in either year.

The pensions costs charge represents contributions payable by the charity to the fund and amounted to £23,903 (2020: £23,817) Contributions totalling £10,862 (2020: £11,543) were payable to the fund at the balance sheet date and are included in creditors.

10 Trustee and Key Management personnel remuneration and expense

No trustee received any remuneration during either year.

During the year 0 trustee (2020: 1) was reimbursed for out-of-pocket expenses. £NIL (2020: £22).

Related Trustee Party Transactions include: 1 trustee son received support through the choir project a voluntary project with no member contribution required.

The charity purchased trustee indemnity insurance at a cost of £996 (2020: £921) included in governance costs. The total amount of employee benefits paid to Key management personnel were £206,158 (2020: £159,094) for the year. Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any directors (whether executive or otherwise) of the entity.

Related Employee Party Transactions £NIL (2020: P Burnham, Senior Manager, Partner Gross Salary £278 for working as a Personal Assistant)

11 Tangible Fixed Assets	IT Equipment	Freehold Property	Leasehold Improvements	Fixtures and Fittings	Motor Vehicle	Total
Cost	£	£	£	£	£	£
At 1st April 2020	68,006	335,604	99,085	89,856	42,000	634,551
Capital expenditure for the year	-	-	-	-	-	-
At 31st March 2021	68,006	335,604	99,085	89,856	42,000	634,551
Depreciation						
At 1st April 2020	27,193	60,663	98,927	82,803	42,000	311,586
Charge for the year	18,786	6,021	158	3,382	-	28,347
At 31st March 2021	45,979	66,684	99,085	86,185	42,000	339,933
Net Book Value						
At 31st March 2021	22,027	268,920	-	3,671	-	294,618
At 31st March 2020	40,813	274,941	158	7,053	-	322,965
12 Debtors					2021	2020
					£	£
Trade Debtors					131,200	195,170
Prepaid expenses					19,185	23,567
Other Debtors					23,589	21,769
					173,974	240,506
13 Cash at bank and on hand					2021	2020
					£	£
Bank deposit accounts					148,872	166,840
Bank current accounts					229,397	65,798
Cash					1,266	4,720
					379,535	237,358
14 Creditors: amounts falling due within one year					2021	2020
					£	£
Trade creditors					15,691	26,104
Taxation and social security					119,807	32,348
Deferred income					19,611	48,504
Other creditors (charge card/pension)					13,386	13,827
Accruals					91,749	100,653
Total current liabilities					260,244	221,436

During the year, a Time to Pay arrangement was reached with HMRC to pay PAYE and NI deductions totalling £129,905 over eighteen months. At 31st March 2021 the amount outstanding was £94,535.

		Annual Report 2020/2021	
Deferred Income		2021	2020
		£	£
Deferred Income as 1st April 2020		48,504	42,729
Amount released from previous year		(38,112)	(35,567)
Incoming resources deferred in the year		9,219	41,342
Deferred Income as 31st March 2021 - which relates to grants which are for 21/22		19,611	48,504

15 Statement of fund movements	1st April 2020	Incoming resources	Resources expended	At 31st March 2021
	£	£	£	£
General Funds	484,833	1,627,312	1,582,781	529,364
Designated Funds				
Restructuring	-	-	-	-
Fixed Assets	28,527	-	18,785	9,742
Total Unrestricted Funds	513,360	1,627,312	1,601,566	539,106
Restricted Funds				
Fixed Assets *	58,339	-	9,562	48,777
Screw Fix	-	5,000	5,000	-
Children In Need	-	22,815	22,815	-
JRS Grant	-	358,338	358,338	-
YIF/YAS Funding	7,694	177,522	185,216	-
Total Restricted Funds	66,033	563,675	580,931	48,777
Total Funds	579,393	2,190,987	2,182,497	587,883

* The fixed asset fund represents the Net Book Value of assets purchased with restricted funds.

15a	Prior Year Statement of fund movements- 2019/20	At 1st April 2019	Incoming resources	Resources expended	At 31st March 2020
		£	£	£	£
	General Funds	525,413	2,057,955	2,098,535	484,833
	Designated Funds				
	Restructuring	-	-	-	-
	Fixed Assets	42,778	-	14,251	28,527
	Total Unrestricted Funds	568,191	2,057,955	2,112,786	513,360
	Restricted Funds				
	Fixed Assets *	69,122	-	10,783	58,339
	Eveson Trust	-	7,000	7,000	-
	Children In Need	-	33,386	33,386	-
	Solihull CCG - Project B	-	47,000	47,000	-
	YIF/YAS Funding	7,694	205,250	205,250	7,694
	Total Restricted Funds	76,816	292,636	303,419	66,033
	Total Funds	645,007	2,350,591	2,416,205	579,393

16 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	245,841	48,777	294,618	322,965
Net current assets	293,265	-	293,265	256,428
Net Assets	539,106	48,777	587,883	579,393

16a Prior Year Analysis of net assets between funds 2019/20

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	256,932	66,033	322,965	298,580
Net current assets	256,428	-	256,428	346,427
Net Assets	513,360	66,033	579,393	645,007

17 Commitments

Operating Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Office Equipment		Land and Buildings	
	2021 £	2020 £	2021 £	2020 £
In less than 1 year	956	955	23,000	23,000
Between 1 and 5 years	-	956	23,000	46,000
Over 5 Years	-	-	-	-
Total annual operating lease commitments	956	1,911	46,000	69,000

In addition to the leases disclosed above, the charity has three leases for property, which expire between 2028 and 2030, which provide supported living accommodation for service users. The service user occupants pay a rental to the charity. The terms of the lease provide that the monthly rent payable by the charity to the landlord is the rental received from the occupants less any sums payable for utilities, council tax and upkeep of the property or, in the event that this net income is negative, then £nil.

Capital Commitments

At the year-end there were capital commitments contracted for of £NIL (2020: £NIL).

18	Reconciliation of net (expenditure) / income to net cash flow from operating activities	2021	2020
		£	£
	Net (expenditure) / income for 2020-2021	8,490	(65,614)
	Interest Receivable	(1,202)	(1,220)
	Depreciation and impairment of tangible fixed assets	28,347	25,034
	Increase in debtors	66,532	(33,494)
	Increase in creditors	38,808	83,461
	Net cash flow from operating activities	140,975	8,167

19	Analysis of changes in net debt	At Start of year	Cash Flows	Other non-Cash changes	At end of year
		£	£	£	£
	Cash	237,358	12,272	129,905	379,535
	HMRC Time to Pay arrangement falling due within 1 year	-	35,370	(129,905)	(94,535)
	Total	237,358	47,642	-	285,000

19a	Prior Year Analysis of changes in net debt 2019/2020	At Start of year	Cash Flows	Other non-Cash changes	At end of year
		£	£	£	£
	Cash	293,640	(56,282)	-	237,358
	Concessionary Loan falling due within 1 year	(16,250)	16,250	-	-
	Total	277,390	(40,032)	-	237,358

Company Information

Trustees

Jan Prior, Chair
Jonathan Prior, Treasurer
Paul Beech
Andrew Gilyead
Henry Griffiths
Rehana Begum appointed May 2021

Company Secretary:
Chief Executive Officer:

Lesley Beer
Karon Swinburn resigned March 2021
Lesley Beer appointed April 2021

**Registered Office and
Operational Address:**

38 Walnut Close
Chelmsley Wood
Birmingham B37 7PU

Telephone:

0121 779 3865

Email:

info@sololifeopportunities.org

Website:

www.sociallifeopportunities.org

Bankers:

Lloyds Bank Solihull B91 3AN

United Trust Bank Ltd London, SW1 4TE

Shawbrook Bank Essex CM13 3BE

Virgin Money Newcastle upon Tyne NE3 4PL

Nationwide PO Box 3 5-11 St. George's Street, Douglas,
Isle of Man

Auditor:

MHA MacIntyre Hudson Rutland House
148 Edmund Street, Birmingham B3 2FD

SoLO Life Opportunities (SoLO)

changed to Social Life Opportunities (SoLO) April 2021, is a Company Limited by
Guarantee Number 05025939 and a Registered Charity Number 1102297

The governing documents of the organisation are the
Memorandum and Articles of Association which are available on

www.sociallifeopportunities.org