



**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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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.

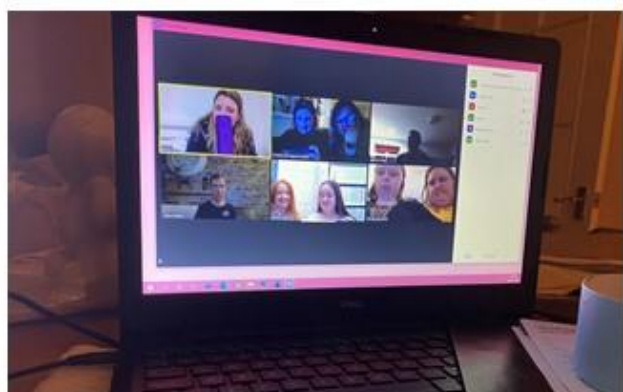
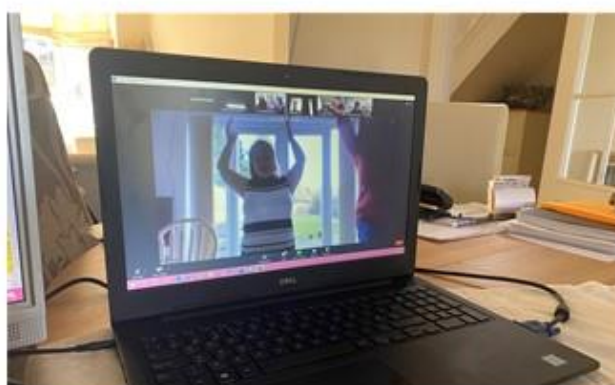
Throughout these testing times, the focus has been on the "can do" rather than "can't do" and, SoLO's values have been well and truly tried and tested. Members and their families have trusted SoLO that they will be kept safe. Staff have been very adaptable and resilient to ensure as many services as 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+

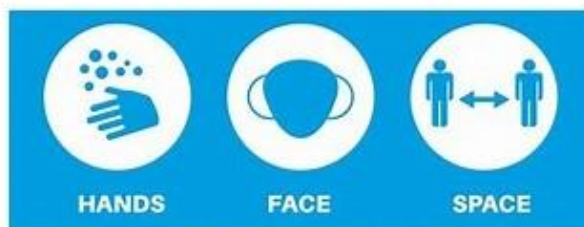
SoLO Positive +

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.

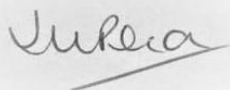
In so far as the Trustees are aware:

- 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

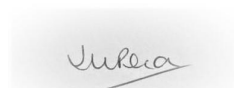
Balance Sheet as at 31 March 2021

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