

ORDINARY LIFE PROJECT ASSOCIATION

England & Wales · Charity number 295355

Details

Other names OLPA

Status Registered

Legal form Charitable company

Company number [02067438](#)

Registered 1987-01-09

Register [View on the Charity Commission register](#)

Contact

Address Ordinary Life Project Association
Beckford Lodge
Gipsy Lane
Warminster
BA12 9LR

Phone 01985847755

Email steve.olpa@gmail.com

Website olpa.org.uk

Activities

Objects: THE RELIEF, CARE AND SUPPORT OF PEOPLE WITH LEARNING AND/OR OTHER DISABILITIES, BY THE PROVISION AND MANAGEMENT OF HOMES AND/OR SUPPORT AND SERVICES OF OTHER KINDS, IN ORDER TO ENABLE PEOPLE WITH LEARNING AND/OR OTHER DISABILITIES, THROUGH THE MEANS OF ORDINARY HOUSING IN THE COMMUNITY AND EDUCATION, EMPLOYMENT, LEISURE AND TRAINING, TO MAKE AND RECEIVE THE FULLEST CONTRIBUTION TO AND FROM THE LIFE AND ECONOMY OF THE COMMUNITY AND IN SO DOING TO DEVELOP THEIR OWN PERSONAL SKILLS AND ABILITIES AND TAKE RESPONSIBILITY FOR AND CONTROL OVER THEIR OWN ACTIONS AND LIVES

Activities: The provision of accommodation, care and support to adult people with learning and/or other disabilities. The provision of care and support to such clients living in their own homes.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Accommodation/housing
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NATIONAL(BUT PRIMARILY WESSEX)
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,145,540	£2,317,446	£3,816,630	57
2024-03-31	£2,209,539	£2,158,768	£3,969,036	59
2023-03-31	£2,041,391	£1,958,355	£3,935,265	62
2022-03-31	£2,262,639	£2,172,910	£3,832,229	65
2021-03-31	£2,452,064	£2,135,418	£3,693,500	69

Trustees

Name	Role	Appointed
RAYMOND EASON EDWARDS	Chair	2013-01-29
CLAIRE GILL		
LINDA SNELUS		2019-04-18

ORDINARY LIFE PROJECT ASSOCIATION

England & Wales - Charity number 295355

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Ordinary Life Project Association

Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Ordinary Life Project Association

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 22

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2025

The trustees (known as the Council of Management), who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements of the charity for the year ended 31 March 2025. Council has adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in 2019.

OBJECTIVES AND ACTIVITIES

The charity exists for the advancement of health and the relief of those in need by reason of disability, recognised charitable purposes under charity law. The Council of Management has consulted the Charity Commission guidance on public benefit and consider that OLPA conforms fully to the necessary requirements. Funding for day-to-day care provision comes mainly from Wiltshire Council Department of Community Services and the benefits of the charity are open to any adult who has been assessed by the Wiltshire Department of Community Services as being in need of care and a suitable candidate for the services which OLPA provides.

The philosophy of OLPA and its fundamental aim are derived from the charity's formal objects and they are directed at enabling the charity's clients to live and enjoy as full a life as possible in their community. This is done in a practical sense by:

Residential care Providing small community-based homes and in-house care for people depending on individual needs;

Community Resource Associating with other agencies to enable people to have their own homes and providing care to those people and to people otherwise living in their own homes;

Support Providing support for all its clients in accordance with our values.

These activities are supported by and administrative headquarters in Warminster, providing management, development and training of the charity's staff, quality control of services and the management of resources.

Financial summary

OLPA's "historical" business is the provision of residential care and this continues to be the main thrust of the charity's work. Over the year, the main part of OLPA's expenditure £1,959,231 was on this. The lesser part of expenditure was on the charity's Community Resource function. This accounted for £358,215.

The people cared for by the charity have a wide variety of learning, physical and social needs and OLPA has continued its initiatives in training, development of services and financial management, so as to ensure that the range and standard of care provided remain at a high level and meet not only the relevant statutory requirements and individual needs but also the demands of efficiency and financial prudence.

In addition, the Council of Management sets great store by an adherence to OLPA's values, deriving from the Charity's objectives and directed towards the personal development of the charity's clients. This embraces such things as training in life skills, help in personal development and the development of personal relationships, the provision of educational, recreational and socialising opportunities, and the fostering of a sense of belonging and encouragement to foster a sense of belonging in others.

The Council of Management employs a number of mechanisms to ensure that OLPA's values are promoted and its standard of care maintained. These include management reports, external care sector reports and publications, workshops and strategic reviews. In addition, the charity's care provision is reviewed by the Care Quality Commission.

9 December 2025

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

As mentioned elsewhere in this report, the social care sector continues to be fragile. Funding shortages and recruitment difficulties have naturally impacted on the work of the charity. Wiltshire Council calculated fees for 2024-2025 which reflect the Council's own funding problems but this level of funding is manageable by OLPA only when inflation and general cost-of-living prices are sustained at a low level. Statutory increases for low-paid workers, eg in the National Minimum Wage are to be welcomed but they represent additional costs to OLPA. These rises impact also on higher-paid staff, who reasonably expect a comparable increase in their salaries.

The reasons for recruitment problems in the care sector and more widely are various and include the departure of many foreign nationals following Brexit, low wages, the loss of staff from the market during and after Covid and the wide availability of others jobs. Re-evaluations of work/life balance are also likely to have played a part. We are still heavily reliant on agency workers. This is costly and not desirable in terms of the continuity of our services. Maintaining staff morale is a concern and even the most positive staff are feeling the pressure. We know from other service providers that we are not alone in this.

We continue to seek new suitable referrals from Wiltshire Council but these are few and far between. Most referrals are of individuals with complex needs, which OLPA is not equipped to meet. This has implications for our future strategic planning.

We are, post-Covid, catching up on the decoration and minor remedial work on our properties, for which we are largely reliant on our in-house maintenance workers. A more serious situation existed with two neighbouring houses, where there was evidence of subsidence/shrinking. We commissioned a structural engineer's report and subsequently identified a suitable building company to carry out the necessary work.. The work is largely finished. The final costs will be considerable.

OLPA's services continue to be rated as "Good" by the Care Quality Commission.

Finally, we have launched a consultative exercise with management staff on future directions. There appears to be a consensus on what steps we should be taking to "future- proof" OLPA in what is likely to be a continuing difficult environment and will pursue this in the coming year.

FINANCIAL REVIEW

Finance

Despite funding shortfalls, OLPA continues to operate on a sound financial basis but only at the cost of eating into our financial reserves. The Statement of Financial Affairs forming a part of this Report shows a significant "current account" for the year, despite our exercise of careful oversight of expenditure. We continually strive to reduce costs without prejudicing the quality of care.

Reserves and future plans

The Council of Management maintains a policy of keeping the amount of the charity's financial reserves under review. Council's minimum reserves policy is to have in hand, at all times, reserve funds (that is, current assets) at least equal to six-months' expenditure, to protect the charity against delay or (temporary) shortfalls in funding. At the end of 2024-2025, OLPA's free reserves, calculated in accordance with Charity Commission guidelines, stood at £2,311,981.

It must be borne in mind, however, that the charity has also designated the essential Property Improvements and Purchase Fund. The charity owns several houses for the people we look after. It is in the nature of OLPA's activities that these will need work, from time to time, by way of improvement or change to accommodate the changing needs of residents or the new needs of new incomers. It may also prove necessary, in the future, to replace an existing property, which has become unsuitable, with a new one.

The Council of Management does not consider this level reserves excessive, especially as we are in uncertain times. However, as will be shown later, under Future Plans, the amount of reserves is at risk of being reduced in the near future.

In addition to free reserves, our accounts show fixed assets, the land buildings owned by the charity, valued at £1,452,137. This includes £1,015,637 for functional property valued at its historical cost, less depreciation. The Council of Management is of the opinion that a current market valuation would be between £2,500,000 and £3,500,000.

Ordinary Life Project Association

Report of the Trustees **for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Internal financial controls

OLPA's policy on internal financial controls is based on the following key premises:

- The Council of Management and senior management are committed to a system of effective controls which is rigorous and applicable to an organization of the type and size of OLPA.
- The controls will adhere to available authoritative guidance and recognized base practice.
- The system of controls will, at all times, support the production and maintenance of accountingsystems complying with the current Statement of Recommended Practice.
- The policy will be supported by a strong control structure, defined responsibilities, effective systems of monitoring, change control, review and reporting.

In-house reviews and annual examination of important aspects of control by the charity's accountants have confirmed that the necessary controls are being maintained.

Principal Risks and Uncertainties

OLPA's Council of Management has a duty to manage all risks to the effective management of the charity. Council has adopted a formal risk assessment policy which follows the relevant prescription in the Standard of Recommended Practice. The policy binds Council to:

- actively seek to identify and manage all significant risks to the pursuit of OLPA's defined philosophy and the achievement of business aims and objectives;
- bring a risk-focused approach to strategic and policy decision-making;
- ensure that management and staff are provided with the tools and training necessary to the identification and management of risk;
- require management and staff to bring a risk-focused approach to their areas of work and to manage the identified risks;
- seek to ensure that OLPA complies with best practice in risk management;
- encourage innovative development and problem-solving on the basis of an awareness of the risks which may be carried and confidence in the management of those risks;
- require periodic reporting from management.

The chief risk to the continued well-being and effectiveness of the charity derives mainly from:

- the perceived potential for funding shortfalls, and
- staffing and recruitment difficulties.

To manage this first risk, OLPA conducts frank and vigorous negotiations with the local authority. We have, in the past, tried to take steps to diversify the charity's work to include the type of client not previously catered for but, in view of the paucity of referrals from the local authority, this is, at present, difficult to achieve.

The second risk is more problematical. It has become increasingly difficult to retain and recruit staff. The reason is simple; like other organisations similar to OLPA, we are unable to offer pay rates greater than those funded by the local authority. Staff naturally look for a salary that enables, at least, an acceptable standard of living and other, commercial, employers can outdo us on this. Caring for vulnerable people is undoubtedly a noble calling but, when the pay is virtually an insult to the carers, the result is inevitable.

Risk assessments are, as a matter of course, carried out in respect of all OLPA's residential clients and the properties in which they live.

FUTURE PLANS

The future will be challenging for the charity. As mentioned in last year's Report, the financial situation (along with other considerations) has turned our minds to the question of whether the charity's present business model needs to be changed. This would not necessarily be all bad news but the interests of the people we look after would always have priority. It is our intention that any change in the model would provide a (perhaps, more) congenial and supportive environment for them. A strategic review of the charity's future is under active consideration.

Ordinary Life Project Association

Report of the Trustees **for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

OLPA is a private limited company limited by guarantee, as defined by the Companies Act 1985, and is administered in accordance with its Memorandum and Articles of Association.

The charity is governed by the Council of Management of the charity. The members of Council are the directors of the company and the trustees of the charity. The Council of Management holds ultimate power and responsibility. Its function embraces the whole range of trustee responsibilities:

- to ensure the continuing health of OLPA by setting objectives and making long-term plans
- to provide the means and resources for development
- to maintain a strong trustee hold and provide positive leadership for OLPA management
- to ensure the quality of care provided by the charity
- to discharge the duties of a company's board of directors.
- the statutory requirements for charity trustees apply to members of Council.

Members of the Council of Management are chosen for the added value they can bring to Council and to OLPA. Key to the assessment procedure is a realistic judgement as to whether or not the prospective member will be able and prepared to give the necessary to OLPA in terms of interest, time, energy and (where applicable) the application of specialist skills. An equal opportunities policy is observed in the recruitment of members. Council seeks also to maintain a balance of skills and outlooks among its members, drawing on experience of the care and health sectors as well as the organisational and financial knowledge and disciplines needed for the proper governance of the charity.

Council ensures that new members know what is expected of them - and are made to feel that they will be given the chance to make a valued contribution.

The Council of Management and the Chief Executive Officer constitute the top-level management of the charity, the former focusing on strategy and direction and the latter on operational matters and advising Council. All Council members give their time freely and no remuneration was paid to any of them during the year; nor were any expenses reimbursed.

Arrangements for Setting Pay and Remuneration of Key Management Personnel are as follows:

The Chief Executive Officer's salary is reviewed annually and determined by reference to the current pay level for comparable posts in the voluntary sector, derived from the annual review carried out by the Association of Chief Executives of Voluntary Organisations. (Account is also taken of whether or not junior staff have received a pay rise in that year.) The salaries of middle and junior management staff and of care staff are determined to reflect the current pay levels for comparable staff in the care sector.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02067438 (England and Wales)

Registered Charity number

295355

Registered office

Beckford Lodge
Gipsy Lane
Warminster
Wiltshire
BA12 9LR

Trustees

R E Edwards Chair / Treasurer
C L Gill
L Snelus

Auditors

Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive Officer

Mr S Gant (resigned August 2025)

Solicitors

Middleton & Upsall LLP
East Gate House
94 East Street
Warminster
BA12 9BG

Bankers

Lloyds TSB
64 Fore Street
Trowbridge
Wiltshire

Deposit Holders

Bath Investment & Building Society
15 Queen Square
Bath

The Cambridge and Counties Bank Ltd
Charnwood Court
New Walk
Leicester

FUNDRAISING STANDARDS INFORMATION

The charity does not actively solicit donations from the public and has no need to develop formal policies on its fundraising approach.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the Ordinary Life Project Association for the purposes of company law and called the Council of Management) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Council of Management is aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

AUDITORS

The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the December 2025 meeting of the Council of Management.

Approved by order of the board of trustees on9 December 2025..... and signed on its behalf by:


.....
R E Edwards - Trustee

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Opinion

We have audited the financial statements of Ordinary Life Project Association (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

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 Report of the Trustees.

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' 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.

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

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Understanding of management's internal controls designed to prevent and detect irregularities, and fraud;
- Reviewing the minutes of Board of Trustees meetings;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing of expenses;
- Performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- Reviewing of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- Identifying and testing journal entries.

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.



James Gare (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date:22 December 2025.....

Ordinary Life Project Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	13
Charitable activities	4				
Provision of homes and care		1,760,557	-	1,760,557	1,785,062
Community resource		321,336	-	321,336	364,567
Investment income	3	63,647	-	63,647	59,517
Other income	5	-	-	-	380
Total		<u>2,145,540</u>	<u>-</u>	<u>2,145,540</u>	<u>2,209,539</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of homes and care		1,959,231	-	1,959,231	1,795,239
Community resource		358,215	-	358,215	363,529
Total		<u>2,317,446</u>	<u>-</u>	<u>2,317,446</u>	<u>2,158,768</u>
Net gains/(losses) on investments		<u>19,500</u>	<u>-</u>	<u>19,500</u>	<u>(17,000)</u>
NET INCOME/(EXPENDITURE)		(152,406)	-	(152,406)	33,771
RECONCILIATION OF FUNDS					
Total funds brought forward		3,969,036	-	3,969,036	3,935,265
TOTAL FUNDS CARRIED FORWARD		<u>3,816,630</u>	<u>-</u>	<u>3,816,630</u>	<u>3,969,036</u>

The notes form part of these financial statements

Ordinary Life Project Association (Registered number: 02067438)

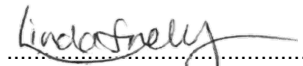
Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	1,015,637	1,061,881
Investment property	14	<u>436,500</u>	<u>417,000</u>
		1,452,137	1,478,881
CURRENT ASSETS			
Debtors	15	43,293	33,765
Cash at bank and in hand		<u>2,435,021</u>	<u>2,574,251</u>
		2,478,314	2,608,016
CREDITORS			
Amounts falling due within one year	16	(113,821)	(117,861)
		<u>2,364,493</u>	<u>2,490,155</u>
NET CURRENT ASSETS			
		<u>2,364,493</u>	<u>2,490,155</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,816,630	3,969,036
		<u>3,816,630</u>	<u>3,969,036</u>
NET ASSETS			
		<u>3,816,630</u>	<u>3,969,036</u>
FUNDS			
Unrestricted funds:	19		
General fund		2,354,513	2,412,687
Property improvements / purchase fund		32,512	100,000
Fixed Asset fund		1,015,637	1,061,881
Revaluation Reserve		393,968	374,468
Holiday Fund		<u>20,000</u>	<u>20,000</u>
TOTAL FUNDS		<u>3,816,630</u>	<u>3,969,036</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on9 December 2025..... and were signed on its behalf by:


.....
R E Edwards - Trustee


.....
L Snelus - Trustee

Ordinary Life Project Association

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(189,696)</u>	<u>55,660</u>
Net cash (used in)/provided by operating activities		<u>(189,696)</u>	<u>55,660</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(19,834)
Sale of tangible fixed assets		-	380
Interest received		<u>50,466</u>	<u>46,484</u>
Net cash provided by investing activities		<u>50,466</u>	<u>27,030</u>
Change in cash and cash equivalents in the reporting period		(139,230)	82,690
Cash and cash equivalents at the beginning of the reporting period		<u>2,574,251</u>	<u>2,491,561</u>
Cash and cash equivalents at the end of the reporting period		<u>2,435,021</u>	<u>2,574,251</u>

The notes form part of these financial statements

Ordinary Life Project Association

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(152,406)	33,771
Adjustments for:		
Depreciation charges	46,244	43,146
(Gain)/losses on investments	(19,500)	17,000
Profit on disposal of fixed assets	-	(380)
Interest received	(50,466)	(46,484)
(Increase)/decrease in debtors	(9,528)	23,866
Decrease in creditors	<u>(4,040)</u>	<u>(15,259)</u>
Net cash (used in)/provided by operations	<u>(189,696)</u>	<u>55,660</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>2,574,251</u>	<u>(139,230)</u>	<u>2,435,021</u>
	<u>2,574,251</u>	<u>(139,230)</u>	<u>2,435,021</u>
Total	<u>2,574,251</u>	<u>(139,230)</u>	<u>2,435,021</u>

Ordinary Life Project Association

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ordinary Life Project Association is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details within the Report of the Trustees. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

Although the Charity has strong reserves, - the Trustees are considering the difficult trading conditions and are considering a range of options. One of these is to explore a potential merger with a similar organisation. If this route were pursued the Charity would envisage merging with a similar not for profit entity and would pass the activities across with significant residual assets to continue supporting its beneficiaries. Given that this option is still uncertain, no decisions have been made, no likely partners have been identified or approached and the considerable time frame that is needed to explore and finalise this option - the Trustees are satisfied that this will not impact the charity for a period of at least 12 months from signing the accounts and that the accounts should be prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Local authority income

Income from local authorities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. The major element of this income is in respect of a contract under which the charity receives payment for the provision of care and support services for people with learning disabilities. The contract is for an agreed amount per resident and the amount paid by the Local Authority is the difference between this figure and the amount the charity receives as income from the residents.

Income from residents

The sums due to the charity from the residents for the provision of care are recognised when entitlement has occurred. The major element of this income is the DSS benefits allocated to each resident and passed on to the charity. Other income from residents is recognised when received.

Investment income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable activities

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

Ordinary Life Project Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, such as by project and by income received ratios as set out in note 8.

Tangible fixed assets

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:-

Freehold buildings	Over 50 years
Fixtures and fittings	15% on the straight line method
Motor vehicles	25% on the straight line method

Cash at bank and in hand

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

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property is measured at fair value, revalued at the end of each financial year based on the market value of equivalent properties.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity's designated funds are those where the trustees have set aside money for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments, as defined by FRS102. The financial assets and liabilities and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and measured at fair value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for certain employees. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. In addition, the company makes contributions to National Health Service Superannuation funds in respect of certain care staff. As the charity has no liability in respect of any deficit on this Scheme the Scheme has been accounted for as if it were a defined contribution scheme.

Lease commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>-</u>	<u>13</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	13,181	13,033
Deposit account interest	<u>50,466</u>	<u>46,484</u>
	<u>63,647</u>	<u>59,517</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Contracts	Provision of homes and care	1,760,557	1,785,062
Contracts	Community resource	<u>321,336</u>	<u>364,567</u>
		<u>2,081,893</u>	<u>2,149,629</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
County Council contract care income	1,571,413	1,588,832
Community resource	321,336	364,567
Resident DSS receipts	146,287	149,360
Mobility money	28,144	21,907
Housing benefits	10,264	6,686
Other income	<u>4,449</u>	<u>18,277</u>
	<u>2,081,893</u>	<u>2,149,629</u>

5. OTHER INCOME

	2025	2024
	£	£
Gain on sale of tangible asset	<u>-</u>	<u>380</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of homes and care	1,658,456	300,775	1,959,231
Community resource	<u>303,223</u>	<u>54,992</u>	<u>358,215</u>
	<u>1,961,679</u>	<u>355,767</u>	<u>2,317,446</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	1,149,628	1,148,065
Rates and water	16,345	14,383
Insurance	25,545	25,289
Light and heat	38,990	35,605
Telephone	9,611	8,818
Repairs and renewals	117,719	24,395
Equipment hire	3,150	3,313
Sundries	35,323	28,932
Motor expenses	9,364	6,257
Agency staff	413,858	346,206
Housekeeping	68,242	65,950
Residents allowances	20,357	23,352
Recruitment Fees	9,090	9,370
Depreciation	<u>44,457</u>	<u>41,458</u>
	<u>1,961,679</u>	<u>1,781,393</u>

8. SUPPORT COSTS

	Premises and associated costs £	Office and associated costs £	Human resources £	Governance costs £	Totals £
Provision of homes and care	11,177	30,455	245,517	13,626	300,775
Community resource	<u>2,044</u>	<u>5,568</u>	<u>44,889</u>	<u>2,491</u>	<u>54,992</u>
	<u>13,221</u>	<u>36,023</u>	<u>290,406</u>	<u>16,117</u>	<u>355,767</u>

Basis of Apportionment

Costs directly allocated to activities have been split on a project basis. Support costs have been apportioned in the same ratio as income directly received regarding the two activities which approximates to 85% and provision of care homes and 15% community resource.

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Premises and associated costs

			2025	2024
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Premises costs	<u>11,177</u>	<u>2,044</u>	<u>13,221</u>	<u>12,066</u>

Office and associated costs

			2025	2024
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Office costs	13,509	2,470	15,979	14,750
Motor expenses	9,534	1,743	11,277	9,901
Telephone	1,983	363	2,346	2,297
Professional & consultancy fee	2,726	498	3,224	1,311
Bank charges	1,192	218	1,410	1,500
Sundries	-	-	-	13
Depreciation of tangible fixed assets	<u>1,511</u>	<u>276</u>	<u>1,787</u>	<u>1,688</u>
	<u>30,455</u>	<u>5,568</u>	<u>36,023</u>	<u>31,460</u>

Human resources

			2025	2024
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Wages	211,774	38,720	250,494	274,442
Social security	21,050	3,849	24,899	24,997
Pensions	6,218	1,137	7,355	7,411
Payroll services	3,799	694	4,493	4,172
Staff training	1,949	356	2,305	3,440
Recruitment Fees	<u>727</u>	<u>133</u>	<u>860</u>	<u>3,126</u>
	<u>245,517</u>	<u>44,889</u>	<u>290,406</u>	<u>317,588</u>

Governance costs

			2025	2024
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Auditors' remuneration	<u>13,626</u>	<u>2,491</u>	<u>16,117</u>	<u>16,261</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	16,117	14,766
Auditors remuneration - under provision last year	-	1,495
Depreciation - owned assets	46,244	43,146
Surplus on disposal of fixed assets	-	(380)
Property rentals	<u>(13,181)</u>	<u>(13,033)</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,294,582	1,312,238
Social security costs	109,062	113,286
Other pension costs	<u>28,732</u>	<u>29,391</u>
	<u><u>1,432,376</u></u>	<u><u>1,454,915</u></u>

The average monthly number of employees during the year was as follows:

	2025	2024
Care	49	51
Administration	<u>8</u>	<u>8</u>
	<u><u>57</u></u>	<u><u>59</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£70,001 - £80,000	<u>1</u>	<u>1</u>

Key management personnel remuneration

The total amount of employee benefits received by key management personnel is £149,927 (2024: £141,824). The charity considers its key management personnel comprise the trustees and the Central Management Team, which is the Chief Executive Officer, the Residential Services Co-ordinator, the Supported Living Co-ordinator and the Personnel Officer.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13	-	13
Charitable activities			
Provision of homes and care	1,785,062	-	1,785,062
Community resource	364,567	-	364,567
Investment income	59,517	-	59,517
Other income	<u>380</u>	<u>-</u>	<u>380</u>
Total	<u><u>2,209,539</u></u>	<u><u>-</u></u>	<u><u>2,209,539</u></u>
EXPENDITURE ON			
Charitable activities			
Provision of homes and care	1,795,239	-	1,795,239
Community resource	<u>363,529</u>	<u>-</u>	<u>363,529</u>
Total	<u><u>2,158,768</u></u>	<u><u>-</u></u>	<u><u>2,158,768</u></u>

Type text here

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Net gains/(losses) on investments	<u>(17,000)</u>	<u>-</u>	<u>(17,000)</u>
NET INCOME	33,771	-	33,771
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>3,935,265</u>	<u>-</u>	<u>3,935,265</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>3,969,036</u></u>	<u><u>-</u></u>	<u><u>3,969,036</u></u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>1,691,147</u>	<u>38,528</u>	<u>73,628</u>	<u>1,803,303</u>
DEPRECIATION				
At 1 April 2024	661,269	29,788	50,365	741,422
Charge for year	<u>34,333</u>	<u>2,451</u>	<u>9,460</u>	<u>46,244</u>
At 31 March 2025	<u>695,602</u>	<u>32,239</u>	<u>59,825</u>	<u>787,666</u>
NET BOOK VALUE				
At 31 March 2025	<u>995,545</u>	<u>6,289</u>	<u>13,803</u>	<u>1,015,637</u>
At 31 March 2024	<u>1,029,878</u>	<u>8,740</u>	<u>23,263</u>	<u>1,061,881</u>

The trustees are of the opinion that a current market valuation of the freehold property is between £2,500,000 and £3,500,000.

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	417,000
Revaluation	<u>19,500</u>
At 31 March 2025	<u>436,500</u>
NET BOOK VALUE	
At 31 March 2025	<u>436,500</u>
At 31 March 2024	417,000

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2025	19,500
Valuation in 2024	(17,000)
Valuation in 2023	20,000
Valuation in 2022	49,000
Valuation in 2021	23,000
Valuation in 2020	8,000
Valuation in 2019	291,468
Cost	<u>42,532</u>
	<u>436,500</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. INVESTMENT PROPERTY - continued

Investment property is revalued at the year end based on the fair value of the property estimated by the trustees via the use of market values of similar properties. Prior to 2019 the property was a functional fixed asset valued at depreciated cost. The large valuation adjustment in 2019 reflects the property's change of use and a change of valuation method to a fair value basis..

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	12,261	11,518
Other debtors	-	1,403
Prepayments and accrued income	<u>31,032</u>	<u>20,844</u>
	<u>43,293</u>	<u>33,765</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	38,604	48,098
Social security and other taxes	24,411	-
Other creditors	90	11,113
Accruals and deferred income	<u>50,716</u>	<u>58,650</u>
	<u>113,821</u>	<u>117,861</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,124	9,124
Between one and five years	<u>6,134</u>	<u>17,892</u>
	<u>15,258</u>	<u>27,016</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,015,637	-	1,015,637	1,061,881
Investments	436,500	-	436,500	417,000
Current assets	2,478,314	-	2,478,314	2,608,016
Current liabilities	<u>(113,821)</u>	<u>-</u>	<u>(113,821)</u>	<u>(117,861)</u>
	<u>3,816,630</u>	<u>-</u>	<u>3,816,630</u>	<u>3,969,036</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,412,687	(58,174)	2,354,513
Property improvements / purchase fund	100,000	(67,488)	32,512
Fixed Asset fund	1,061,881	(46,244)	1,015,637
Revaluation Reserve	374,468	19,500	393,968
Holiday Fund	20,000	-	20,000
	<u>3,969,036</u>	<u>(152,406)</u>	<u>3,816,630</u>
TOTAL FUNDS	<u>3,969,036</u>	<u>(152,406)</u>	<u>3,816,630</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,145,540	(2,203,714)	-	(58,174)
Property improvements / purchase fund	-	(67,488)	-	(67,488)
Fixed Asset fund	-	(46,244)	-	(46,244)
Revaluation Reserve	-	-	19,500	19,500
	<u>2,145,540</u>	<u>(2,317,446)</u>	<u>19,500</u>	<u>(152,406)</u>
TOTAL FUNDS	<u>2,145,540</u>	<u>(2,317,446)</u>	<u>19,500</u>	<u>(152,406)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	2,338,604	93,917	(19,834)	2,412,687
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,085,193	(43,146)	19,834	1,061,881
Revaluation Reserve	391,468	(17,000)	-	374,468
Holiday Fund	20,000	-	-	20,000
	<u>3,935,265</u>	<u>33,771</u>	<u>-</u>	<u>3,969,036</u>
TOTAL FUNDS	<u>3,935,265</u>	<u>33,771</u>	<u>-</u>	<u>3,969,036</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,209,539	(2,115,622)	-	93,917
Fixed Asset fund	-	(43,146)	-	(43,146)
Revaluation Reserve	-	-	(17,000)	(17,000)
	<u>2,209,539</u>	<u>(2,158,768)</u>	<u>(17,000)</u>	<u>33,771</u>
TOTAL FUNDS	<u>2,209,539</u>	<u>(2,158,768)</u>	<u>(17,000)</u>	<u>33,771</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

Property improvements / purchase fund

This fund is to be used for major improvements to property and towards future acquisitions.

Fixed asset fund

This fund represents the total value of fixed assets held by the charity at the year end date.

Holiday fund

This fund is set up to enable residents who would otherwise not be able to take holidays, to have short breaks away in the UK together with the appropriate staff to support them.

Transfers

Transfers have been made in the year to update the fixed asset fund to represent the total value of fixed assets held by the charity.

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions (2024: nil)

21. ULTIMATE CONTROLLING PARTY

The trustees consider that the charity is jointly controlled by the trustees and that there is no ultimate controlling party.

ORDINARY LIFE PROJECT ASSOCIATION

England & Wales - Charity number 295355

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Ordinary Life Project Association

Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Ordinary Life Project Association

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 24

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2024

The trustees (known as the Council of Management), who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements of the charity for the year ended 31 March 2024. Council has adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in 2019.

OBJECTIVES AND ACTIVITIES

The charity exists for the advancement of health and the relief of those in need by reason of disability, recognised charitable purposes under charity law. The Council of Management has consulted the Charity Commission guidance on public benefit and consider that OLPA conforms fully to the necessary requirements. Funding for day-to-day care provision comes mainly from Wiltshire Council Department of Community Services and the benefits of the charity are open to any adult who has been assessed by the Wiltshire Department of Community Services as being in need of care and a suitable candidate for the services which OLPA provides.

The philosophy of OLPA and its fundamental aim are derived from the charity's formal objects and they are directed at enabling the charity's clients to live and enjoy as full a life as possible in their community. This is done in a practical sense by:

Residential care Providing small community-based homes and in-house care for people depending on individual needs;

Community Resource Associating with other agencies to enable people to have their own homes and providing care to those people and to people otherwise living in their own homes;

Support Providing support for all its clients in accordance with our values.

These activities are supported by and administrative headquarters in Warminster, providing management, development and training of the charity's staff, quality control of services and the management of resources.

Financial summary

OLPA's "historical" business is the provision of residential care and this continues to be the main thrust of the charity's work. Over the year, the main part of OLPA's expenditure £1,795,239 was on this. The lesser part of expenditure was on the charity's Community Resource function. This accounted for £363,529.

The people cared for by the charity have a wide variety of learning, physical and social needs and OLPA has continued its initiatives in training, development of services and financial management, so as to ensure that the range and standard of care provided remain at a high level and meet not only the relevant statutory requirements and individual needs but also the demands of efficiency and financial prudence.

In addition, the Council of Management sets great store by an adherence to OLPA's values, deriving from the Charity's objectives and directed towards the personal development of the charity's clients. This embraces such things as training in life skills, help in personal development and the development of personal relationships, the provision of educational, recreational and socialising opportunities, and the fostering of a sense of belonging and encouragement to foster a sense of belonging in others.

The Council of Management employs a number of mechanisms to ensure that OLPA's values are promoted and its standard of care maintained. These include management reports, external care sector reports and publications, workshops and strategic reviews. In addition, the charity's care provision is reviewed by the Care Quality Commission.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

As mentioned elsewhere in this report, the social care sector continues to be fragile. Funding shortages and recruitment difficulties have naturally impacted on the work of the charity. Wiltshire Council dictated a 6% uplift in fees for 2023-2024 (this level of uplift, of course, reflects the Council's own funding problems) but this is readily manageable by OLPA management only when inflation and general cost-of-living prices are sustained at a low level. Moreover, central government has increased the National Minimum Wage by 9.7%. Clearly, any rise for low-paid workers is to be welcomed but the additional cost to OLPA is around £111,300 per annum. This rise impacts also on higher-paid staff, who reasonably expect a comparable increase in their salaries. The cost of this has been in the region of £147,000.

The reasons for recruitment problems in the care sector and more widely are various and include the departure of many foreign nationals following Brexit, low wages, the loss of staff from the market during and after Covid and the wide availability of others jobs. Re-evaluations of work/life balance are also likely to have played a part. We are still heavily reliant on agency workers. This is costly and not desirable in terms of the continuity of our services. Maintaining staff morale is a concern and even the most positive staff are feeling the pressure. We know from other service providers that we are not alone in this.

On a more positive note, we have been able to recruit a new member of our central management staff, as our Outreach and Supported Living Co-ordinator- much needed, following the resignation of their predecessor.

We continue to seek new suitable referrals from Wiltshire Council but these are few and far between. Most referrals are of individuals with complex needs, which OLPA is not equipped to meet. This has implications for our future strategic planning.

As to other activities, it has become apparent that some of the people we look after are unable to meet the cost of holidays. Local authorities do not seem to regard holidays (which most of us take for granted) as an essential part of a person's care package. We do not take this view. The cost of holidays can be considerable, as care staff are needed 24/7 and we have instituted a "holiday grant fund" so that holidays can be funded for care users who cannot afford this for themselves. The present level of charity reserves enables us to do this.

We are, post-Covid, catching up on the decoration and minor remedial work on our properties, for which we are largely reliant on our in-house maintenance workers. A more serious situation exist with two neighbouring houses, where there is evidence of subsidence/shrinking. We commissioned a structural engineer's report and re seeking to identify a suitable building company to carry out the necessary work.. The costs are likely to be considerable.

OLPA's services continue to be rated as "Good" by the Care Quality Commission.

Finally, we have launched a consultative exercise with management staff on future directions. There appears to be a consensus on what steps we should be taking to "future-proof" OLPA in what is likely to be a continuing difficult environment and will pursue this in the coming year.

FINANCIAL REVIEW

Finance

OLPA continues to operate on a sound financial basis, carefully keeping expenditure within the limits of the charity's income and continually striving to reduce costs without prejudicing the quality of care. The figures shown in Section 2. above indicate that the charity continues to be well-settled and active, despite the restrictions on funding of local authorities. The Council of Management has no financial concerns as to the charity's continuing as a going concern.

Reserves and future plans

The Council of Management maintains a policy of keeping the amount of the charity's financial reserves under review. Council's minimum reserves policy is to have in hand, at all times, reserve funds (that is, current assets) at least equal to six-months' expenditure, to protect the charity against delay or (temporary) shortfalls in funding. At the end of 2023-2024, OLPA's free reserves, calculated in accordance with Charity Commission guidelines, stood at £2,370,155.

It must be borne in mind, however, that the charity has also designated the essential Property Improvements and Purchase Fund. The charity owns several houses for the people we look after. It is in the nature of OLPA's activities that these will need work, from time to time, by way of improvement or change to accommodate the changing needs of residents or the new needs of new incomers. It may also prove necessary, in the future, to replace an existing property, which has become unsuitable, with a new one.

The Council of Management does not consider this level reserves excessive, especially as we are in uncertain times. However, as will be shown later, under Future Plans, the amount of reserves is at risk of being reduced in the near future.

In addition to free reserves, our accounts show fixed assets, the land buildings owned by the charity, valued at £1,478,881. This includes £1,061,881 for functional property valued at its historical cost, less depreciation. The Council of Management is of the opinion that a current market valuation would be between £2,500,000 and £3,500,000.

Ordinary Life Project Association

Report of the Trustees **for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Internal financial controls

OLPA's policy on internal financial controls is based on the following key premises:

- The Council of Management and senior management are committed to a system of effective controls which is rigorous and applicable to an organization of the type and size of OLPA.
- The controls will adhere to available authoritative guidance and recognized base practice.
- The system of controls will, at all times, support the production and maintenance of accountingsystems complying with the current Statement of Recommended Practice.
- The policy will be supported by a strong control structure, defined responsibilities, effective systems of monitoring, change control, review and reporting.

In-house reviews and annual examination of important aspects of control by the charity's accountants have confirmed that the necessary controls are being maintained.

Principal Risks and Uncertainties

OLPA's Council of Management has a duty to manage all risks to the effective management of the charity. Council has adopted a formal risk assessment policy which follows the relevant prescription in the Standard of Recommended Practice. The policy binds Council to:

- actively seek to identify and manage all significant risks to the pursuit of OLPA's defined philosophy and the achievement of business aims and objectives;
- bring a risk-focused approach to strategic and policy decision-making;
- ensure that management and staff are provided with the tools and training necessary to the identification and management of risk;
- require management and staff to bring a risk-focused approach to their areas of work and to manage the identified risks;
- seek to ensure that OLPA complies with best practice in risk management;
- encourage innovative development and problem-solving on the basis of an awareness of the risks which may be carried and confidence in the management of those risks;
- require periodic reporting from management.

The chief risk to the continued well-being and effectiveness of the charity derives mainly from:

- the perceived potential for funding shortfalls, and
- staffing and recruitment difficulties.

To manage this first risk, OLPA conducts frank and vigorous negotiations with the local authority. We continue also to take steps to diversify the charity's work to include the type of client not previously catered for. The process of diversification will continue in the future.

The second risk is more problematical. It has become increasingly difficult to retain and recruit staff. The reason is simple; like other organisations similar to OLPA, we are unable to offer pay rates greater than those funded by the local authority. Staff naturally look for a salary that enables, at least, an acceptable standard of living and other, commercial, employers can outdo us on this. Caring for vulnerable people is undoubtedly a noble calling but, when the pay is virtually an insult to the carers, the result is inevitable.

Risk assessments are, as a matter of course, carried out in respect of all OLPA's residential clients and the properties in which they live.

FUTURE PLANS

It is very likely that the future will be challenging for the charity.

Again, as mentioned in last year's Report, the financial situation (along with other considerations) has turned our minds to the question of whether the charity's present business model needs to be changed. This would not, by any means, necessarily be all bad news. The interests of the people we look after would always have priority and it is our intention that any change in the model would provide a (perhaps, more) congenial and supportive environment for them. A strategic review of the charity's future has begun and will be continued over the present year.

Ordinary Life Project Association

Report of the Trustees **for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

OLPA is a private limited company limited by guarantee, as defined by the Companies Act 1985, and is administered in accordance with its Memorandum and Articles of Association.

The charity is governed by the Council of Management of the charity. The members of Council are the directors of the company and the trustees of the charity. The Council of Management holds ultimate power and responsibility. Its function embraces the whole range of trustee responsibilities:

- to ensure the continuing health of OLPA by setting objectives and making long-term plans
- to provide the means and resources for development
- to maintain a strong trustee hold and provide positive leadership for OLPA management
- to ensure the quality of care provided by the charity
- to discharge the duties of a company's board of directors.
- the statutory requirements for charity trustees apply to members of Council.

Members of the Council of Management are chosen for the added value they can bring to Council and to OLPA. Key to the assessment procedure is a realistic judgement as to whether or not the prospective member will be able and prepared to give the necessary to OLPA in terms of interest, time, energy and (where applicable) the application of specialist skills. An equal opportunities policy is observed in the recruitment of members. Council seeks also to maintain a balance of skills and outlooks among its members, drawing on experience of the care and health sectors as well as the organisational and financial knowledge and disciplines needed for the proper governance of the charity.

Council ensures that new members know what is expected of them - and are made to feel that they will be given the chance to make a valued contribution.

The Council of Management and the Chief Executive Officer constitute the top-level management of the charity, the former focusing on strategy and direction and the latter on operational matters and advising Council. All Council members give their time freely and no remuneration was paid to any of them during the year; nor were any expenses reimbursed.

Arrangements for Setting Pay and Remuneration of Key Management Personnel are as follows:

The Chief Executive Officer's salary is reviewed annually and determined by reference to the current pay level for comparable posts in the voluntary sector, derived from the annual review carried out by the Association of Chief Executives of Voluntary Organisations. (Account is also taken of whether or not junior staff have received a pay rise in that year.) The salaries of middle and junior management staff and of care staff are determined to reflect the current pay levels for comparable staff in the care sector.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02067438 (England and Wales)

Registered Charity number

295355

Registered office

Beckford Lodge
Gipsy Lane
Warminster
Wiltshire
BA12 9LR

Trustees

R E Edwards Chair / Treasurer
C L Gill
L Snelus
L Gerrard (resigned 13.12.23)

Company Secretary

S Gant

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Chief Executive Officer

Mr S Gant

Solicitors

Middleton & Upsall LLP
East Gate House
94 East Street
Warminster
BA12 9BG

Bankers

Lloyds TSB
64 Fore Street
Trowbridge
Wiltshire

Deposit Holders

Bath Investment & Building Society
15 Queen Square
Bath

The Cambridge and Counties Bank Ltd
Charnwood Court
New Walk
Leicester

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne

FUNDRAISING STANDARDS INFORMATION

The charity does not actively solicit donations from the public and has no need to develop formal policies on its fundraising approach.

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the Ordinary Life Project Association for the purposes of company law and called the Council of Management) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Council of Management is aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

AUDITORS

The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the December 2024 meeting of the Council of Management.

Approved by order of the board of trustees on 11 December 2024 and signed on its behalf by:


R E Edwards - Trustee

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Opinion

We have audited the financial statements of Ordinary Life Project Association (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

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 Report of the Trustees.

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' 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.

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

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Understanding of management's internal controls designed to prevent and detect irregularities, and fraud;
- Reviewing the minutes of Board of Trustees meetings;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing of expenses;
- Performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- Reviewing of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- Identifying and testing journal entries.

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.



James Gare (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 12 December 2024.....

Ordinary Life Project Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13	-	13	23,797
Charitable activities	4				
Provision of homes and care		1,785,062	-	1,785,062	1,617,716
Community resource		364,567	-	364,567	376,435
Investment income	3	59,517	-	59,517	21,763
Other income	5	380	-	380	1,680
Total		<u>2,209,539</u>	<u>-</u>	<u>2,209,539</u>	<u>2,041,391</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of homes and care		1,795,239	-	1,795,239	1,693,455
Community resource		363,529	-	363,529	264,900
Total		<u>2,158,768</u>	<u>-</u>	<u>2,158,768</u>	<u>1,958,355</u>
Net gains/(losses) on investments		<u>(17,000)</u>	<u>-</u>	<u>(17,000)</u>	<u>20,000</u>
NET INCOME		33,771	-	33,771	103,036
RECONCILIATION OF FUNDS					
Total funds brought forward		3,935,265	-	3,935,265	3,832,229
TOTAL FUNDS CARRIED FORWARD		<u><u>3,969,036</u></u>	<u><u>-</u></u>	<u><u>3,969,036</u></u>	<u><u>3,935,265</u></u>

The notes form part of these financial statements

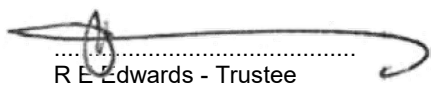
Ordinary Life Project Association (Registered number: 02067438)


Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	1,061,881	1,085,193
Investment property	14	417,000	434,000
		<u>1,478,881</u>	<u>1,519,193</u>
CURRENT ASSETS			
Debtors	15	33,765	57,631
Cash at bank and in hand		2,574,251	2,491,561
		<u>2,608,016</u>	<u>2,549,192</u>
CREDITORS			
Amounts falling due within one year	16	(117,861)	(133,120)
		<u>2,490,155</u>	<u>2,416,072</u>
NET CURRENT ASSETS			
		<u>2,490,155</u>	<u>2,416,072</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,969,036</u>	<u>3,935,265</u>
NET ASSETS		<u>3,969,036</u>	<u>3,935,265</u>
FUNDS	19		
Unrestricted funds:			
General fund		2,412,687	2,338,604
Property improvements / purchase fund		100,000	100,000
Fixed Asset fund		1,061,881	1,085,193
Revaluation Reserve		374,468	391,468
Holiday Fund		20,000	20,000
		<u>3,969,036</u>	<u>3,935,265</u>
TOTAL FUNDS		<u>3,969,036</u>	<u>3,935,265</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ...11. December. 2024..... and were signed on its behalf by:


.....
R E Edwards - Trustee


.....
L Snelus - Trustee

Ordinary Life Project Association

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	55,660	79,239
Net cash provided by operating activities		<u>55,660</u>	<u>79,239</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,834)	(32,934)
Sale of tangible fixed assets		380	1,680
Interest received		46,484	12,443
Net cash provided by/(used in) investing activities		<u>27,030</u>	<u>(18,811)</u>
Change in cash and cash equivalents in the reporting period		<u>82,690</u>	<u>60,428</u>
Cash and cash equivalents at the beginning of the reporting period		<u>2,491,561</u>	<u>2,431,133</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,574,251</u></u>	<u><u>2,491,561</u></u>

The notes form part of these financial statements

Ordinary Life Project Association

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	33,771	103,036	
Adjustments for:			
Depreciation charges	43,146	44,990	
Losses/(gain) on investments	17,000	(20,000)	
Profit on disposal of fixed assets	(380)	(1,680)	
Interest received	(46,484)	(12,443)	
Decrease in debtors	23,866	10,766	
Decrease in creditors	(15,259)	(45,430)	
Net cash provided by operations	<u>55,660</u>	<u>79,239</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	2,491,561	82,690	2,574,251
	<u>2,491,561</u>	<u>82,690</u>	<u>2,574,251</u>
Total	<u>2,491,561</u>	<u>82,690</u>	<u>2,574,251</u>

Ordinary Life Project Association

Notes to the Financial Statements **for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ordinary Life Project Association is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details within the Report of the Trustees. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Local authority income

Income from local authorities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. The major element of this income is in respect of a contract under which the charity receives payment for the provision of care and support services for people with learning disabilities. The contract is for an agreed amount per resident and the amount paid by the Local Authority is the difference between this figure and the amount the charity receives as income from the residents.

Income from residents

The sums due to the charity from the residents for the provision of care are recognised when entitlement has occurred. The major element of this income is the DSS benefits allocated to each resident and passed on to the charity. Other income from residents is recognised when received.

Investment income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Ordinary Life Project Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, such as by project and by income received ratios as set out in note 8.

Tangible fixed assets

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:-

Freehold buildings	Over 50 years
Fixtures and fittings	15% on the straight line method
Motor vehicles	25% on the straight line method

Cash at bank and in hand

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

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property is measured at fair value, revalued at the end of each financial year based of the market value of equivalent properties.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity's designated funds are those where the trustees have set aside money for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments, as defined by FRS102. The financial assets and liabilities and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and measured at fair value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Lease commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for certain employees. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. In addition, the company makes contributions to National Health Service Superannuation funds in respect of certain care staff. As the charity has no liability in respect of any deficit on this Scheme the Scheme has been accounted for as if it were a defined contribution scheme.

Donated goods

Donated goods, services, and facilities are recognised when control over the expected economic benefits arising from the donation has passed to the charity, those economic benefits are more likely to arise than not, and the fair value of the donation to the charity can be measured reliably.

Where entitlement and probable benefits exist, yet fair value cannot be measured reliably, an estimate is included within the accounts as to the fair value of the donation, along with a description pertaining to the nature of the donation within the notes.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	13	15,196
Grants	-	8,601
	<u>13</u>	<u>23,797</u>

For the prior year, an estimate of £15,000 is included within donations, in respect of donated goods supplied to the charity in response to the COVID-19 pandemic. This estimate is based on the volume of items received being of similar size as prior years.

These PPE items include such items as gloves and masks, sanitisation products, and computing equipment to improve remote working conditions.

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Wiltshire County Council - Coronavirus Support	-	8,601
	<u>-</u>	<u>8,601</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	13,033	9,320
Deposit account interest	46,484	12,443
	<u>59,517</u>	<u>21,763</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Contracts	Provision of homes and care	1,785,062	1,617,716
Contracts	Community resource	364,567	376,435
		<u>2,149,629</u>	<u>1,994,151</u>

Grants received, included in the above, are as follows:

		2024	2023
		£	£
County Council contract care income		1,596,910	1,444,259
Community resource		364,567	376,435
Resident DSS receipts		149,360	136,511
Mobility money		21,907	24,515
Housing benefits		6,686	6,451
Other income		18,277	5,980
		<u>2,157,707</u>	<u>1,994,151</u>

5. OTHER INCOME

		2024	2023
		£	£
Gain on sale of tangible asset		380	1,680
		<u>380</u>	<u>1,680</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Provision of homes and care	1,480,921	314,318	1,795,239
Community resource	300,472	63,057	363,529
	<u>1,781,393</u>	<u>377,375</u>	<u>2,158,768</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	1,148,065	1,151,714
Rates and water	14,383	13,539
Insurance	25,289	21,927
Light and heat	35,605	28,152
Telephone	8,818	9,336
Repairs and renewals	24,395	30,869
Equipment hire	3,313	3,157
Sundries	28,932	27,449
Motor expenses	6,257	6,226
Agency staff	346,206	165,401
Housekeeping	65,950	63,414
Residents allowances	23,352	20,027
Recruitment Fees	9,370	8,020
Depreciation	41,458	42,887
Donated Goods Expenditure	-	15,000
	<u>1,781,393</u>	<u>1,607,118</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS

	Premises and associated costs £	Office and associated costs £	Human resources £	Governance costs £	Totals £
Provision of homes and care	10,027	26,145	264,554	13,592	314,318
Community resource	2,039	5,315	53,034	2,669	63,057
	<u>12,066</u>	<u>31,460</u>	<u>317,588</u>	<u>16,261</u>	<u>377,375</u>

Basis of Apportionment

Costs directly allocated to activities have been split on a project basis. Support costs have been apportioned in the same ratio as income directly received regarding the two activities which approximates to 83% and provision of care homes and 17% community resource.

Support costs, included in the above, are as follows:

Premises and associated costs

	Provision of homes and care £	Community resource £	2024 Total activities £	2023 Total activities £
Premises costs	<u>10,027</u>	<u>2,039</u>	<u>12,066</u>	<u>14,541</u>

Office and associated costs

	Provision of homes and care £	Community resource £	2024 Total activities £	2023 Total activities £
Office costs	12,258	2,492	14,750	13,323
Motor expenses	8,228	1,673	9,901	10,912
Telephone	1,909	388	2,297	4,029
Professional & consultancy fee	1,089	222	1,311	1,230
Bank charges	1,247	253	1,500	1,747
Sundries	11	2	13	13
Depreciation of tangible fixed assets	1,403	285	1,688	2,103
	<u>26,145</u>	<u>5,315</u>	<u>31,460</u>	<u>33,357</u>

Human resources

	Provision of homes and care £	Community resource £	2024 Total activities £	2023 Total activities £
Wages	228,072	46,370	274,442	248,883
Social security	20,773	4,224	24,997	25,554
Pensions	6,159	1,252	7,411	7,258
Payroll services	4,093	79	4,172	3,609
Staff training	2,859	581	3,440	3,176
Recruitment Fees	2,598	528	3,126	-
	<u>264,554</u>	<u>53,034</u>	<u>317,588</u>	<u>288,480</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS - continued
Governance costs

			2024	2023
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Auditors' remuneration	13,592	2,669	16,261	14,391
Auditors' remuneration for non audit work	-	-	-	468
	<u>13,592</u>	<u>2,669</u>	<u>16,261</u>	<u>14,859</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	14,766	14,300
Auditors remuneration - under provision last year	1,495	91
Taxation compliance services	-	468
Depreciation - owned assets	43,146	44,990
Surplus on disposal of fixed assets	(380)	(1,680)
Property rentals	<u>13,033</u>	<u>9,320</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,312,238	1,292,335
Social security costs	113,286	110,578
Other pension costs	29,391	30,496
	<u>1,454,915</u>	<u>1,433,409</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Care	51	54
Administration	8	8
	<u>59</u>	<u>62</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>1</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. STAFF COSTS - continued

Key management personnel remuneration

The total amount of employee benefits received by key management personnel is £141,824 (2023: £167,252). The charity considers its key management personnel comprise the trustees and the Central Management Team, which is the Chief Executive Officer, the Residential Services Co-ordinator, the Supported Living Co-ordinator and the Personnel Officer.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,797	-	23,797
Charitable activities			
Provision of homes and care	1,617,716	-	1,617,716
Community resource	376,435	-	376,435
Investment income	21,763	-	21,763
Other income	1,680	-	1,680
Total	<u>2,041,391</u>	<u>-</u>	<u>2,041,391</u>
EXPENDITURE ON			
Charitable activities			
Provision of homes and care	1,693,455	-	1,693,455
Community resource	264,900	-	264,900
Total	<u>1,958,355</u>	<u>-</u>	<u>1,958,355</u>
Net gains on investments	20,000	-	20,000
NET INCOME	103,036	-	103,036
RECONCILIATION OF FUNDS			
Total funds brought forward	3,832,229	-	3,832,229
TOTAL FUNDS CARRIED FORWARD	<u><u>3,935,265</u></u>	<u><u>-</u></u>	<u><u>3,935,265</u></u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	1,686,897	36,939	70,133	1,793,969
Additions	4,250	1,589	13,995	19,834
Disposals	-	-	(10,500)	(10,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,691,147	38,528	73,628	1,803,303
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2023	627,007	27,170	54,599	708,776
Charge for year	34,262	2,618	6,266	43,146
Eliminated on disposal	-	-	(10,500)	(10,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	661,269	29,788	50,365	741,422
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2024	1,029,878	8,740	23,263	1,061,881
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,059,890	9,769	15,534	1,085,193
	<hr/>	<hr/>	<hr/>	<hr/>

The trustees are of the opinion that a current market valuation of the freehold property is between £2,500,000 and £3,500,000.

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	434,000
Revaluation	(17,000)
	<hr/>
At 31 March 2024	417,000
	<hr/>
NET BOOK VALUE	
At 31 March 2024	417,000
	<hr/>
At 31 March 2023	434,000
	<hr/>

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2024	(17,000)
Valuation in 2023	20,000
Valuation in 2022	49,000
Valuation in 2021	23,000
Valuation in 2020	8,000
Valuation in 2019	291,468
Cost	42,532
	<hr/>
	417,000
	<hr/>

Investment property is revalued at the year end based on the fair value of the property estimated by the trustees via the use of market values of similar properties. Prior to 2019 the property was a functional fixed asset valued at depreciated cost. The large valuation adjustment in 2019 reflects the property's change of use and a change of valuation method to a fair value basis..

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	11,518	8,591
Other debtors	1,403	-
Prepayments and accrued income	20,844	49,040
	<u>33,765</u>	<u>57,631</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	48,098	67,672
Other creditors	11,113	20
Accruals and deferred income	58,650	65,428
	<u>117,861</u>	<u>133,120</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	9,124	9,720
Between one and five years	17,892	24,026
	<u>27,016</u>	<u>33,746</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed assets	-	1,061,881	-	1,061,881
Investments	42,532	374,468	-	417,000
Debtors	33,765	-	-	33,765
Cash at bank	2,454,251	120,000	-	2,574,251
Creditors	(117,861)	-	-	(117,861)
	<u>2,412,687</u>	<u>1,556,349</u>	<u>-</u>	<u>3,969,036</u>

19. MOVEMENT IN FUNDS

	At 1.4.23	Net movement	Transfers between	At
	£	in funds	funds	31.3.24
	£	£	£	£
Unrestricted funds				
General fund	2,338,604	93,917	(19,834)	2,412,687
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,085,193	(43,146)	19,834	1,061,881
Revaluation Reserve	391,468	(17,000)	-	374,468
Holiday Fund	20,000	-	-	20,000
	<u>3,935,265</u>	<u>33,771</u>	<u>-</u>	<u>3,969,036</u>
TOTAL FUNDS	<u>3,935,265</u>	<u>33,771</u>	<u>-</u>	<u>3,969,036</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,209,539	(2,115,622)	-	93,917
Fixed Asset fund	-	(43,146)	-	(43,146)
Revaluation Reserve	-	-	(17,000)	(17,000)
	<u>2,209,539</u>	<u>(2,158,768)</u>	<u>(17,000)</u>	<u>33,771</u>
TOTAL FUNDS	<u>2,209,539</u>	<u>(2,158,768)</u>	<u>(17,000)</u>	<u>33,771</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	2,263,512	128,026	(52,934)	2,338,604
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,097,249	(44,990)	32,934	1,085,193
Revaluation Reserve	371,468	20,000	-	391,468
Holiday Fund	-	-	20,000	20,000
	<u>3,832,229</u>	<u>103,036</u>	<u>-</u>	<u>3,935,265</u>
TOTAL FUNDS	<u>3,832,229</u>	<u>103,036</u>	<u>-</u>	<u>3,935,265</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,041,391	(1,913,365)	-	128,026
Fixed Asset fund	-	(44,990)	-	(44,990)
Revaluation Reserve	-	-	20,000	20,000
	<u>2,041,391</u>	<u>(1,958,355)</u>	<u>20,000</u>	<u>103,036</u>
TOTAL FUNDS	<u>2,041,391</u>	<u>(1,958,355)</u>	<u>20,000</u>	<u>103,036</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	2,263,512	221,943	(72,768)	2,412,687
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,097,249	(88,136)	52,768	1,061,881
Revaluation Reserve	371,468	3,000	-	374,468
Holiday Fund	-	-	20,000	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
	3,832,229	136,807	-	3,969,036
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,832,229</u>	<u>136,807</u>	<u>-</u>	<u>3,969,036</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,250,930	(4,028,987)	-	221,943
Fixed Asset fund	-	(88,136)	-	(88,136)
Revaluation Reserve	-	-	3,000	3,000
	<hr/>	<hr/>	<hr/>	<hr/>
	4,250,930	(4,117,123)	3,000	136,807
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>4,250,930</u>	<u>(4,117,123)</u>	<u>3,000</u>	<u>136,807</u>

Property improvements / purchase fund

This fund is to be used for major improvements to property and towards future acquisitions.

Fixed asset fund

This fund represents the total value of fixed assets held by the charity at the year end date.

Holiday fund

This fund is set up to enable residents who would otherwise not be able to take holidays, to have short breaks away in the UK together with the appropriate staff to support them.

Transfers

Transfers have been made in the year to update the fixed asset fund to represent the total value of fixed assets held by the charity, replenish the property fund and to set up the new Holiday fund (see above)..

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions (2023: nil)

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. ULTIMATE CONTROLLING PARTY

The trustees consider that the charity is jointly controlled by the trustees and that there is no ultimate controlling party.

ORDINARY LIFE PROJECT ASSOCIATION

England & Wales - Charity number 295355

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Ordinary Life Project Association

Sumer Audit
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Ordinary Life Project Association

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Chair's Report	1
Chief Executive's Report	2 to 3
Report of the Trustees	4 to 9
Report of the Independent Auditors	10 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 27

Ordinary Life Project Association

Chair's Report
for the Year Ended 31 March 2023

The Council of Management (the trustees) of the Ordinary Life Project Association (OLPA) has pleasure in presenting its report and audited accounts for the financial year ended on 31 March 2023.

The objects of OLPA are defined in our company Memorandum and Articles of Association as follows:

"The relief, care and support of people with learning and/ or other disabilities, by the provision and management of homes and/ or support and services of other kinds in order to enable people with learning and/ or other disabilities, through the means of ordinary housing in the community and education, employment, leisure and training, to make and receive the fullest contribution to and from the life and company of the community and in so doing to develop their own personal skills and abilities and take responsibility for and control over their own lives."

The Report of our Chief Executive Officer is at the heart of this document and, as he will explain, this year again has not been an easy year for OLPA, which, in common with other social care charities supported by statutory funding, continues to be affected by external budgetary factors.

However, the standard of care we provide has not been diluted and the objects of the charity have been fulfilled. The leadership of the Chief Executive Officer and the commitment and devoted work of our management and care staff have been beyond praise. For this they have the admiration and thanks of the Council of Management.

I take the opportunity to thank also my colleagues on Council for their own continuing commitment to OLPA's work and the support they have provided to me, to the management and staff of the charity and, most importantly, to the people we look after.

Ordinary Life Project Association

Chief Executive's Report for the Year Ended 31 March 2023

The reporting year, April 2022 - March 2023, saw OLPA emerging from the restrictions of the pandemic, and the easing of regulations for staff and people supported by the organisation. The rather tardily introduced range of severe rules regarding contacts, PPE, isolation and testing were largely removed and life returned to a degree of normality. For the people supported, this meant that they were able to see families and friends again, recommence their lives in the community and get on with living. For staff, it meant that they did not have to endure the discomfort of masks, aprons, gloves and the unpleasantness of lateral flow testing before every shift.

We are still experiencing instances of Covid infection in our services, both amongst staff and people supported, and whilst we have been fortunate in that we have had no serious cases resulting in death or hospital admission, it has been challenging to deal with increased staffing issues as people are absent from work due to illness. The virus has not gone away, however most of our service users and many of our staff have been eligible for, and accepted vaccinations and no doubt this has been useful in reducing incidents and severity of cases.

We have learned some positive lessons from the experience of the pandemic, not least about the resilience of our staff and service users and their ability to cope with change, adapt and continue. We have also found more efficient ways to operate, such as on line training, the adaptation of an electronic based recording system, the opportunities offered by virtual meetings and the benefits both for mental health and work life balance of home based working for those whose roles do not require physical presence in a workplace.

We have moved much of our training programme to on line, meaning that staff can complete their training and assessment as and when convenient for them, either in quiet periods at work or at home. This saves money on travel to our training facility in Warminster as well as the need to arrange extra staff cover to free someone to attend a training day. There are of course some things that require experiential learning, such as lifting and handling, emergency aid and fire response and these are still carried out face to face, either in our training room or within individual services.

We have adopted an electronic record keeping system, "Nourish". This is accessible via tablet, phone or computer and allows staff instant access to care plans, notes, history and to record interactions in real time, either by voice recording or data entry. Senior managers, or on call managers are able to access the system at any time, meaning that we are able to rapidly respond and have an in depth picture of service user's wellbeing or needs at any time. The process also contributes to our ongoing process of quality assurance and is something the CQC expect to be in place during their inspections.

Leaving the pandemic aside, as I'm sure we all wish to do, we have again managed to return a surplus for the operating year, although it should be noted that a large proportion of this was achieved by returns on financial investments and property rather than a surplus on operational activity and fees charged. We continue to operate in an extremely challenging environment, relying as we do on Local Authorities for funding of our core work. I find myself making this point year after year, however very little if any progress appears to be happening, and indeed the situation is getting worse.

The problems facing local authorities are well rehearsed and documented, with year on year attrition of central government grants leaving a number of local authorities in special measures or either bankrupt or close to bankruptcy. Social care accounts for a major spend for all local authorities, and care needs are increasing, so it is hardly surprising that social care spending is under an enormous degree of scrutiny and one of the prime targets for savings. This approach is one that we face every day. Service users are reviewed by local authority officers on a regular basis, and the sole purpose of such reviews appears to be the reduction of support, and therefore funding, or the relocation to a cheaper option. We are seeing a drive to move people out of their homes of many years into "supported living", much of it unsuitable and undesirable. Much supported living is unregulated by the CQC and standards that would be expected in our services do not apply. People are often left without adequate support, socially isolated and open to exploitation. I have to say that of late, our experiences of local authority interventions have resulted in many disagreements, statutory responsibilities appear not to feature and compassion and empathy seems to have been abandoned in favour of purely cost based considerations. We are becoming diametrically opposed in that OLPA seek to enhance people's lives and the local authority seek to achieve the least possible assistance in order for people to merely survive.

Fee level calculations are imposed on us using a system not fit for purpose that fails to take into account rises in the National Minimum Wage, inflation and many other essential ongoing expenses. Negotiation is not accepted and as dominant purchasers it could be argued that local authorities are abusing their position in order to control what should be a free market economy. The point has been raised in an open letter to our local Council from the Wiltshire Care Partnership, our local professional body, and Care England, however no response has been forthcoming, despite a delay of several months.

Social care is without doubt in crisis, yet the response from the powers that be has been silence, with no apparent plan or appetite to address the issue.

Ordinary Life Project Association

Chief Executive's Report for the Year Ended 31 March 2023

Our largest threat, other than achieving break even point in our finances, is without doubt recruitment and retention. We are of course not alone in this with many businesses struggling with the same issue. The departure of European workers, many people exiting the workforce during and since the pandemic and the very low wages available to social care workers are all contributory factors, and an existential threat. We are forced to cover vacancies in our services with agency workers, at a cost to us of double what the local authority are prepared to pay per hour. People, especially faced with the cost of living crisis, are simply unable to survive on the salaries available in social care, albeit that the job may bring other less tangible rewards. The undervaluing of social care staff along with other vital keyworkers is a sad indictment of the philosophy that seems prevalent and pervasive amongst those who currently govern.

On a more positive note, all of our services continue to be rated as "Good" by the CQC, our regulatory body. Having said this, we have not experienced an inspection for three years, due to the pandemic and a change to "intelligence based" regulation. Changes are apparently afoot in the CQC, however we are yet to learn what impact this will have on us. We of course continue to monitor quality and performance via feedback from our service users, their families, friends and representatives along with other interested parties.

Throughout the reporting period we have supported 20 people living in our 6 registered services and 3 people in our specialist service for those living with a learning disability and dementia, and our outreach and supported living team have worked with 15 people living in their own homes, helping to sustain the skills necessary to live independently as well as offering emotional support and assistance with the challenges of everyday life.

Our staff are our biggest asset and I am continually impressed by their compassion, empathy and commitment to the people we support. Morale is good, despite everything and we continue to do what we can to improve conditions within our limited means.

With regard to the future, we face many challenges, costs are rising, recruitment and retention are well nigh impossible, there are few new people being placed by local authorities and social care is in crisis without any apparent decisions or actions at a national level. We will continue to do everything we can to help people to live their best lives, challenging prejudice, unfair treatment and with a commitment to our core values of respect for our fellow humans, love, compassion and care.

We are fortunate in that our Trustees have taken a prudent and prescient approach to our reserves policy and so we are not facing an immediate and substantial threat to existence, unlike many other organisations in our sector, however the situation is clearly unsustainable and without solutions from central and local government we will of course be needing to consider the longer term direction of the Charity. Our assets, both fixed and current do of course allow us a range of options for diversification or evolution whilst still meeting our charitable objectives.

The OLPA Trustees continue to be an essential, core part of the Charity and an invaluable source of guidance, advice and governance for the operational staff and I much appreciate their time, wisdom and commitment, given enthusiastically and without material reward.

Steve Gant
OLPA Chief Executive Officer.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2023

The trustees (known as the Council of Management), who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements of the charity for the year ended 31 March 2023. Council has adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

The Council of Management has consulted the Charity Commission guidance on public benefit and consider that OLPA conforms fully to the necessary requirements. Funding for day-to-day care provision comes mainly from Wiltshire County Council Department of Community Services and the benefits of the charity are open to any adult who has been assessed by the Wiltshire Department of Community Services as being in need of care and a suitable candidate for the services which OLPA provides.

The philosophy of OLPA and its fundamental aim are derived from the charity's formal objects and they are directed at enabling the charity's clients to live and enjoy as full a life as possible in their community. This it does in a practical sense by:

Residential care	Providing small community-based homes and in-house care for people depending on individual needs;
Community Resource	Associating with other agencies to enable people to have their own homes and providing care to those people and to people otherwise living in their own homes;
Support	Providing support for all its clients in accordance with our values.

These activities are supported by and administrative headquarters in Warminster, providing management, development and training of the charity's staff, quality control of services and the management of resources.

Financial summary

OLPA's "historical" business is the provision of residential care and this continues to be the main thrust of the charity's work. Over the year, the main part of OLPA's expenditure £1,693,455 was on this. The lesser part of expenditure was on the charity's Community Resource function. This accounted for £264,900.

The people cared for by the charity have a wide variety of learning, physical and social needs and OLPA has continued its initiatives in training, development of services and financial management, so as to ensure that the range and standard of care provided remain at a high level and meet not only the relevant statutory requirements and individual needs but also the demands of efficiency and financial prudence.

In addition, the Council of Management sets great store by an adherence to OLPA's values, deriving from the Charity's objectives and directed towards the personal development of the charity's clients. This embraces such things as training in life skills, help in personal development and the development of personal relationships, the provision of educational, recreational and socialising opportunities, and the fostering of a sense of belonging and encouragement to foster a sense of belonging in others.

The Council of Management employs a number of mechanisms to ensure that OLPA's values are promoted and its standard of care maintained. These include management reports, external care sector reports and publications, workshops and strategic reviews. In addition, the charity's care provision is regularly reviewed by the Care Quality Commission.

FINANCIAL REVIEW

Finance

OLPA continues to operate on a sound financial basis, keeping expenditure within the limits of the charity's income and continually striving to reduce costs without prejudicing the quality of care. The income and expenditure figures shown above show that the charity continues to be well-settled and active, despite the restrictions on funding of local authorities.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves and future plans

The Council of Management maintains a policy of keeping the amount of the charity's financial reserves under review. Council's minimum reserves policy is to have in hand, at all times, reserve funds (that is, current assets) at least equal to six-months' expenditure, to protect the charity against delay or (temporary) shortfalls in funding. At the end of 2022-2023, OLPA's reserves, calculated in accordance with Charity Commission guidelines, stood at £2,338,604.

The above reserves figure includes the charity's essential Property Improvements and Purchase Fund. The charity owns several houses for the people we look after. It is in the nature of OLPA's activities that these will need work, from time to time, by way of improvement or change to accommodate the changing needs of residents or the new needs of new incomers. It may also prove necessary, in the future, to replace an existing property, which has become unsuitable, with a new one.

The Council of Management does not consider this level reserves excessive, especially as we are in uncertain times.

In addition to "current assets" reserves, our accounts show fixed assets, the land buildings owned by the charity, valued at £1,519,193. This includes £1,059,890 for functional property valued at its historical cost, less depreciation. The Council of Management is of the opinion that a current market valuation would be between £2,500,000 and £3,500,000.

Going concern

The trustees have reviewed the financial information prepared by the accounts department of OLPA and its CEO in producing this statement. This information consists of the management accounts to 30th September 2023 together with the budget for the 12 months to 30th November 2024. We have also reviewed the bank balances as at 30th September 2023.

Historically OLPA has been able to generate a surplus or break even position each year. This has primarily been due to the tight management of its resources by the CEO and his team even when the income received from its contracts with social services has been little more than the costs incurred. The difficulty involved in the recruitment of staff continues to exert a great deal of pressure on the overall resources of the charity. The key risks identified are:

Resident numbers.

The income of the charity is derived from the contracts which are held by OLPA with the local authority for the residents in our care. Maximising our number of residents is therefore vital to the survival of the charity.

We have recently gained two new residents to replace two who passed away some months ago. These new clients have only recently been taken on so the impact will only be felt in the second half of the current year. We are aware that in the current financial environment, the Local Authority are still unwilling to make placements in anything other than extreme circumstances. A major threat remains the potential loss of clients due to a death or having to move service, as this reduces income from between £2,100 and £1,300 p/w per person.

Staffing

The main challenge to our ability to continue to run our services in their present form is undoubtedly staff recruitment, retention and remuneration. Our human resources are an essential and intrinsic necessity for our activity. Local Authority fees are calculated to include staff pay at National Minimum Wage (NMW) but despite our best efforts we simply cannot attract staff who are willing to work in stressful and demanding environments for the minimum wage.

So far as the NMW is concerned, the majority of support worker posts, approximately 60% of the workforce, are paid at NMW wage level so we anticipate a 5.7% rise in these costs from April 2024. The other ramification is that people in more senior posts become most unhappy if they don't also get a pay rise. We anticipate that Agency staff costs will also rise by similar amounts. Given that we believe that the fees paid by Wiltshire are unlikely to rise by more than 2% we have incorporated an increase in staffing costs across the board in our budgets of 5%.

Conclusion

Despite the considerable issues currently facing the charity, the trustees are satisfied that, given the accumulated reserves of the charity and the fact that a considerable proportion of these are represented by cash holdings, the charity will continue as a going concern for a period of at least 12 months following the signing of the accounts for the year ended 31st March 2023.

Ordinary Life Project Association

Report of the Trustees **for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Internal financial controls

OLPA's policy on internal financial controls is based on the following key premises:

- The Council of Management and senior management are committed to a system of effective controls which is rigorous and applicable to an organization of the type and size of OLPA.
- The controls will adhere to available authoritative guidance and recognised base practice.
- The system of controls will, at all times, support the production and maintenance of accounting systems complying with the current Statement of Recommended Practice.
- The policy will be supported by a strong control structure, defined responsibilities, effective systems of monitoring, change control, review and reporting.

In-house reviews and annual examination of important aspects of control by the charity's accountants have confirmed that the necessary controls are being maintained.

Principal Risks and Uncertainties

OLPA's Council of Management has a duty to manage all risks to the effective management of the charity. Council has adopted a formal risk assessment policy which follows the relevant prescription in the Standard of Recommended Practice. The policy binds Council to:

- actively seek to identify and manage all significant risks to the pursuit of OLPA's defined philosophy and the achievement of business aims and objectives;
- bring a risk-focused approach to strategic and policy decision-making;
- ensure that management and staff are provided with the tools and training necessary to the identification and management of risk;
- require management and staff to bring a risk-focused approach to their areas of work and to manage the identified risks;
- seek to ensure that OLPA complies with best practice in risk management;
- encourage innovative development and problem-solving on the basis of an awareness of the risks which may be carried and confidence in the management of those risks;
- require periodic reporting from management.

The chief risk to the continued well-being and effectiveness of the charity derives mainly from:

- the perceived potential for funding shortfalls, and staffing and recruitment difficulties.

To manage this first risk, OLPA conducts frank and vigorous negotiations with the local authority. We continue also to take steps to diversify the charity's work to include the type of client not previously catered for. The process of diversification will continue in the future.

The second risk is more problematical. It has become increasingly difficult to retain and recruit staff. The reason is simple; like other organisations similar to OLPA, we are unable to offer pay rates greater than those funded by the local authority. Staff naturally look for a salary that enables, at least, an acceptable standard of living and other, commercial, employers can outdo us on this.

Risk assessments are, as a matter of course, carried out in respect of all OLPA's residential clients and the properties in which they live.

FUTURE PLANS

Our Chief Executive Officer, in his report above, has detailed the ways in which OLPA is carrying out and developing its work and we will continue in this direction for the foreseeable future.

However, it is certain that the future will be challenging.

Again as mentioned in last year's Report, the financial situation (along with other considerations) has turned our minds to the question of whether the charity's present business model needs to be changed. This would not, by any means, necessarily be all bad news. The interests of the people we look after would always have priority and it is our intention that any change in the model would provide a (perhaps, more) congenial and supportive environment for them. This issue will be addressed in the coming year.

Ordinary Life Project Association

Report of the Trustees **for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

OLPA is a private limited company limited by guarantee, as defined by the Companies Act 2006, and is administered in accordance with its Memorandum and Articles of Association.

The charity is governed by the Council of Management of the charity. The members of Council are the directors of the company and the trustees of the charity. The Council of Management holds ultimate power and responsibility. Its function embraces the whole range of trustee responsibilities:

- to ensure the continuing health of OLPA by setting objectives and making long-term plans
- to provide the means and resources for development
- to maintain a strong trustee hold and provide positive leadership for OLPA management
- to ensure the quality of care provided by the charity
- to discharge the duties of a company's board of directors.
- the statutory requirements for charity trustees apply to members of Council.

Members of the Council of Management are chosen for the added value they can bring to Council and to OLPA. Key to the assessment procedure is a realistic judgement as to whether or not the prospective member will be able and prepared to give the necessary to OLPA in terms of interest, time, energy and (where applicable) the application of specialist skills. An equal opportunities policy is observed in the recruitment of members. Council seeks also to maintain a balance of skills and outlooks among its members, drawing on experience of the care and health sectors as well as the organisational and financial knowledge and disciplines needed for the proper governance of the charity.

Council ensures that new members know what is expected of them - and are made to feel that they will be given the chance to make a valued contribution.

The Council of Management and the Chief Executive Officer constitute the top-level management of the charity, the former focusing on strategy and direction and the latter on operational matters and advising Council. All Council members give their time freely and no remuneration was paid to any of them during the year; nor were any expenses reimbursed.

Arrangements for Setting Pay and Remuneration of Key Management Personnel are as follows:

The Chief Executive Officer's salary is reviewed annually and determined by reference to the current pay level for comparable posts in the voluntary sector, derived from the annual review carried out by the Association of Chief Executives of Voluntary Organisations. (Account is also taken of whether or not junior staff have received a pay rise in that year.) The salaries of middle and junior management staff and of care staff are determined to reflect the current pay levels for comparable staff in the care sector.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02067438 (England and Wales)

Registered Charity number

295355

Registered office

Beckford Lodge
Gipsy Lane
Warminster
Wiltshire
BA12 9LR

Trustees

R E Edwards Chair / Treasurer
C L Gill
L Snelus
L Gerrard

Company Secretary

S Gant

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Sumer Audit
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Chief Executive Officer

Mr S Gant

Solicitors

Middleton & Upsall LLP
East Gate House
94 East Street
Warminster
BA12 9BG

Bankers

Lloyds TSB
64 Fore Street
Trowbridge
Wiltshire

Deposit Holders

Bath Investment & Building Society
15 Queen Square
Bath

The Cambridge and Counties Bank Ltd
Charnwood Court
New Walk
Leicester

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne

FUNDRAISING STANDARDS INFORMATION

The charity does not actively solicit donations from the public and has no need to develop formal policies on its fundraising approach.

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the Ordinary Life Project Association for the purposes of company law and called the Council of Management) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Council of Management is aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

AUDITORS

The auditors, Sumer Audit, will be proposed for re-appointment at the December 2022 meeting of the Council of Management.

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:



.....
R E Edwards - Trustee

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Opinion

We have audited the financial statements of Ordinary Life Project Association (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

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 Report of the Trustees.

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' 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.

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

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Understanding of management's internal controls designed to prevent and detect irregularities, and fraud;
- Reviewing the minutes of Board of Trustees meetings;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing of expenses;
- Performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- Reviewing of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- Identifying and testing journal entries.

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.



James Gare (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 19 December 2023.....

Ordinary Life Project Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,797	-	23,797	79,350
Charitable activities	4				
Provision of homes and care		1,617,716	-	1,617,716	1,817,017
Community resource		376,435	-	376,435	351,504
Investment income	3	21,763	-	21,763	14,468
Other income	5	1,680	-	1,680	300
Total		<u>2,041,391</u>	<u>-</u>	<u>2,041,391</u>	<u>2,262,639</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of homes and care		1,693,455	-	1,693,455	1,831,724
Community resource		264,900	-	264,900	341,186
Total		<u>1,958,355</u>	<u>-</u>	<u>1,958,355</u>	<u>2,172,910</u>
Net gains on investments		<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>49,000</u>
NET INCOME		103,036	-	103,036	138,729
RECONCILIATION OF FUNDS					
Total funds brought forward		3,832,229	-	3,832,229	3,693,500
TOTAL FUNDS CARRIED FORWARD		<u><u>3,935,265</u></u>	<u><u>-</u></u>	<u><u>3,935,265</u></u>	<u><u>3,832,229</u></u>

The notes form part of these financial statements

Ordinary Life Project Association (Registered number: 02067438)

Balance Sheet
31 March 2023

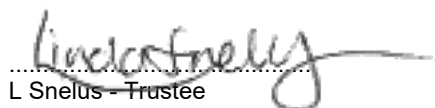
	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	1,085,193	1,097,249
Investment property	14	434,000	414,000
		<u>1,519,193</u>	<u>1,511,249</u>
CURRENT ASSETS			
Debtors	15	57,631	68,397
Cash at bank and in hand		2,491,561	2,431,133
		<u>2,549,192</u>	<u>2,499,530</u>
CREDITORS			
Amounts falling due within one year	16	(133,120)	(178,550)
		<u>2,416,072</u>	<u>2,320,980</u>
NET CURRENT ASSETS			
		<u>2,416,072</u>	<u>2,320,980</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,935,265</u>	<u>3,832,229</u>
NET ASSETS		<u>3,935,265</u>	<u>3,832,229</u>
FUNDS	19		
Unrestricted funds:			
General fund		2,338,604	2,263,512
Property improvements / purchase fund		100,000	100,000
Fixed Asset fund		1,085,193	1,097,249
Revaluation Reserve		391,468	371,468
Holiday Fund		20,000	-
		<u>3,935,265</u>	<u>3,832,229</u>
TOTAL FUNDS		<u>3,935,265</u>	<u>3,832,229</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023..... and were signed on its behalf by:



.....
R E Edwards - Trustee



.....
L Snelus - Trustee

Ordinary Life Project Association

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	79,239	306,936
Net cash provided by operating activities		<u>79,239</u>	<u>306,936</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(32,934)	(20,032)
Sale of tangible fixed assets		1,680	300
Interest received		12,443	4,544
Net cash used in investing activities		<u>(18,811)</u>	<u>(15,188)</u>
Change in cash and cash equivalents in the reporting period		<u>60,428</u>	<u>291,748</u>
Cash and cash equivalents at the beginning of the reporting period		<u>2,431,133</u>	<u>2,139,385</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,491,561</u></u>	<u><u>2,431,133</u></u>

The notes form part of these financial statements

Ordinary Life Project Association

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023	2022	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	103,036	138,729	
Adjustments for:			
Depreciation charges	44,990	40,933	
Gain on investments	(20,000)	(49,000)	
Profit on disposal of fixed assets	(1,680)	(300)	
Interest received	(12,443)	(4,544)	
Decrease in debtors	10,766	138,247	
(Decrease)/increase in creditors	(45,430)	42,871	
Net cash provided by operations	<u>79,239</u>	<u>306,936</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	2,431,133	60,428	2,491,561
	<u>2,431,133</u>	<u>60,428</u>	<u>2,491,561</u>
Total	<u>2,431,133</u>	<u>60,428</u>	<u>2,491,561</u>

Ordinary Life Project Association

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ordinary Life Project Association is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details on page 6 of these financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Local authority income

Income from local authorities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. The major element of this income is in respect of a contract under which the charity receives payment for the provision of care and support services for people with learning disabilities. The contract is for an agreed amount per resident and the amount paid by the Local Authority is the difference between this figure and the amount the charity receives as income from the residents.

Income from residents

The sums due to the charity from the residents for the provision of care are recognised when entitlement has occurred. The major element of this income is the DSS benefits allocated to each resident and passed on to the charity. Other income from residents is recognised when received.

Investment income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Ordinary Life Project Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, such as by project and by income received ratios as set out in note 7.

Tangible fixed assets

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:-

Freehold buildings	Over 50 years
Fixtures and fittings	15% on the straight line method
Motor vehicles	25% on the straight line method

Cash at bank and in hand

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

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property is measured at fair value, revalued at the end of each financial year based of the market value of equivalent properties.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity's designated funds are those where the trustees have set aside money for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments, as defined by FRS102. The financial assets and liabilities and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and measured at fair value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Lease commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for certain employees. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. In addition, the company makes contributions to National Health Service Superannuation funds in respect of certain care staff. As the charity has no liability in respect of any deficit on this Scheme the Scheme has been accounted for as if it were a defined contribution scheme.

Donated goods

Donated goods, services, and facilities are recognised when control over the expected economic benefits arising from the donation has passed to the charity, those economic benefits are more likely to arise than not, and the fair value of the donation to the charity can be measured reliably.

Where entitlement and probable benefits exist, yet fair value cannot be measured reliably, an estimate is included within the accounts as to the fair value of the donation, along with a description pertaining to the nature of the donation within the notes.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	15,196	15,005
Grants	8,601	64,345
	<u>23,797</u>	<u>79,350</u>

For this year and the prior year, an estimate of £15,000 is included within donations, in respect of donated goods supplied to the charity in response to the COVID-19 pandemic. This estimate is based on the volume of items received being of similar size as prior years.

These PPE items include such items as gloves and masks, sanitisation products, and computing equipment to improve remote working conditions.

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Wiltshire County Council - Coronavirus Support	<u>8,601</u>	<u>64,345</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	9,320	9,924
Deposit account interest	12,443	4,544
	<u>21,763</u>	<u>14,468</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

		2023 £	2022 £
Contracts	Activity Provision of homes and care	1,617,716	1,817,017
Contracts	Community resource	376,435	351,504
		<u>1,994,151</u>	<u>2,168,521</u>

Grants received, included in the above, are as follows:

		2023 £	2022 £
County Council contract care income		1,444,259	1,631,330
Community resource		376,435	351,504
Resident DSS receipts		136,511	147,732
Mobility money		24,515	28,099
Housing benefits		6,451	6,490
Other income		5,980	3,366
		<u>1,994,151</u>	<u>2,168,521</u>

5. OTHER INCOME

		2023 £	2022 £
Gain on sale of tangible asset		1,680	300
		<u>1,680</u>	<u>300</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of homes and care	1,408,862	284,593	1,693,455
Community resource	198,256	66,644	264,900
	<u>1,607,118</u>	<u>351,237</u>	<u>1,958,355</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	1,151,714	1,272,870
Rates and water	13,539	22,814
Insurance	21,927	16,947
Light and heat	28,152	33,968
Telephone	9,336	10,048
Repairs and renewals	30,869	50,684
Equipment hire	3,157	3,998
Sundries	27,449	31,669
Motor expenses	6,226	6,568
Agency staff	165,401	194,218
Housekeeping	63,414	71,024
Residents allowances	20,027	24,228
Recruitment Fees	8,020	5,649
Depreciation	42,887	39,420
Donated Goods Expenditure	15,000	15,000
	<u>1,607,118</u>	<u>1,799,105</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. SUPPORT COSTS

	Premises and associated costs £	Office and associated costs £	Human resources £	Governance costs £	Totals £
Provision of homes and care	11,778	27,021	233,669	12,125	284,593
Community resource	2,763	6,336	54,811	2,734	66,644
	<u>14,541</u>	<u>33,357</u>	<u>288,480</u>	<u>14,859</u>	<u>351,237</u>

Basis of Apportionment

Costs directly allocated to activities have been split on a project basis. Support costs have been apportioned in the same ratio as income directly received regarding the two activities which approximates to 81% residential and 19% supported living.

Support costs, included in the above, are as follows:

Premises and associated costs

	Provision of homes and care £	Community resource £	2023 Total activities £	2022 Total activities £
Premises costs	<u>11,778</u>	<u>2,763</u>	<u>14,541</u>	<u>10,481</u>

Office and associated costs

	Provision of homes and care £	Community resource £	2023 Total activities £	2022 Total activities £
Office costs	10,792	2,531	13,323	12,780
Motor expenses	8,839	2,073	10,912	10,583
Telephone	3,263	766	4,029	18,469
Professional & consultancy fee	996	234	1,230	1,191
Bank charges	1,416	331	1,747	1,924
Sundries	11	2	13	13
Depreciation of tangible fixed assets	1,704	399	2,103	1,771
	<u>27,021</u>	<u>6,336</u>	<u>33,357</u>	<u>46,731</u>

Human resources

	Provision of homes and care £	Community resource £	2023 Total activities £	2022 Total activities £
Wages	201,595	47,288	248,883	263,123
Social security	20,699	4,855	25,554	25,954
Pensions	5,879	1,379	7,258	7,500
Payroll services	2,923	686	3,609	3,617
Staff training	2,573	603	3,176	1,932
Recruitment Fees	-	-	-	63
	<u>233,669</u>	<u>54,811</u>	<u>288,480</u>	<u>302,189</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. SUPPORT COSTS - continued
Governance costs

			2023	2022
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Auditors' remuneration	11,657	2,734	14,391	14,404
Auditors' remuneration for non audit work	468	-	468	-
	<u>12,125</u>	<u>2,734</u>	<u>14,859</u>	<u>14,404</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	14,300	14,404
Auditors remuneration - under provision last year	91	-
Taxation compliance services	468	-
Depreciation - owned assets	44,990	40,933
Surplus on disposal of fixed assets	(1,680)	(300)
Property rentals	9,320	8,218
	<u>9,320</u>	<u>8,218</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,292,335	1,415,799
Social security costs	110,578	119,772
Other pension costs	30,496	33,876
	<u>1,433,409</u>	<u>1,569,447</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Care	54	56
Administration	8	9
	<u>62</u>	<u>65</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. STAFF COSTS - continued

Key management personnel remuneration

The total amount of employee benefits received by key management personnel is £167,252 (2022: £170,408). The charity considers its key management personnel comprise the trustees and the Central Management Team, which is the Chief Executive Officer, the Residential Services Co-ordinator, the Supported Living Co-ordinator and the Personnel Officer.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	79,350	-	79,350
Charitable activities			
Provision of homes and care	1,817,017	-	1,817,017
Community resource	351,504	-	351,504
Investment income	14,468	-	14,468
Other income	300	-	300
Total	<u>2,262,639</u>	<u>-</u>	<u>2,262,639</u>
EXPENDITURE ON			
Charitable activities			
Provision of homes and care	1,831,724	-	1,831,724
Community resource	341,186	-	341,186
Total	<u>2,172,910</u>	<u>-</u>	<u>2,172,910</u>
Net gains on investments	49,000	-	49,000
NET INCOME	138,729	-	138,729
RECONCILIATION OF FUNDS			
Total funds brought forward	3,693,500	-	3,693,500
TOTAL FUNDS CARRIED FORWARD	<u><u>3,832,229</u></u>	<u><u>-</u></u>	<u><u>3,832,229</u></u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	1,667,307	36,939	63,389	1,767,635
Additions	19,590	-	13,344	32,934
Disposals	-	-	(6,600)	(6,600)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,686,897	36,939	70,133	1,793,969
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2022	593,090	24,499	52,797	670,386
Charge for year	33,917	2,671	8,402	44,990
Eliminated on disposal	-	-	(6,600)	(6,600)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	627,007	27,170	54,599	708,776
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2023	1,059,890	9,769	15,534	1,085,193
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,074,217	12,440	10,592	1,097,249
	<hr/>	<hr/>	<hr/>	<hr/>

The trustees are of the opinion that a current market valuation of the freehold property is between £2,500,000 and £3,500,000.

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022	414,000
Revaluation	20,000
	<hr/>
At 31 March 2023	434,000
	<hr/>
NET BOOK VALUE	
At 31 March 2023	434,000
	<hr/>
At 31 March 2022	414,000
	<hr/>

Fair value at 31 March 2023 is represented by:

	£
Valuation in 2023	20,000
Valuation in 2022	49,000
Valuation in 2021	23,000
Valuation in 2020	8,000
Valuation in 2019	291,468
Cost	42,532
	<hr/>
	434,000
	<hr/>

Investment property is revalued at the year end based on the fair value of the property estimated by the trustees via the use of market values of similar properties. Prior to 2019 the property was a functional fixed asset valued at depreciated cost. The large valuation adjustment in 2019 reflects the property's change of use and a change of valuation method to a fair value basis..

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	8,591	22,933
Prepayments and accrued income	49,040	45,464
	<u>57,631</u>	<u>68,397</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	67,672	90,478
Social security and other taxes	-	24,371
Other creditors	20	920
Accruals and deferred income	65,428	62,781
	<u>133,120</u>	<u>178,550</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	9,720	8,958
Between one and five years	24,026	3,614
	<u>33,746</u>	<u>12,572</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed assets	-	1,122,724	-	1,221,724
Investments	117,532	322,468	-	440,000
Debtors	68,397	-	-	68,397
Cash at bank	2,331,133	100,000	-	2,431,133
Creditors	(178,550)	-	-	(178,550)
	<u>2,338,512</u>	<u>1,545,192</u>	<u>-</u>	<u>3,883,704</u>

19. MOVEMENT IN FUNDS

	At 1.4.22	Net movement	Transfers	At
	£	in funds	between	31.3.23
		£	funds	£
			£	
Unrestricted funds				
General fund	2,263,512	128,026	(52,934)	2,338,604
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,097,249	(44,990)	32,934	1,085,193
Revaluation Reserve	371,468	20,000	-	391,468
Holiday Fund	-	-	20,000	20,000
	<u>3,832,229</u>	<u>103,036</u>	<u>-</u>	<u>3,935,265</u>
TOTAL FUNDS	<u>3,832,229</u>	<u>103,036</u>	<u>-</u>	<u>3,935,265</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,041,391	(1,913,365)	-	128,026
Fixed Asset fund	-	(44,990)	-	(44,990)
Revaluation Reserve	-	-	20,000	20,000
	<u>2,041,391</u>	<u>(1,958,355)</u>	<u>20,000</u>	<u>103,036</u>
TOTAL FUNDS	<u>2,041,391</u>	<u>(1,958,355)</u>	<u>20,000</u>	<u>103,036</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	2,152,882	156,137	(45,507)	2,263,512
Property improvements / purchase fund	100,000	(25,475)	25,475	100,000
Fixed Asset fund	1,118,150	(40,933)	20,032	1,097,249
Revaluation Reserve	322,468	49,000	-	371,468
	<u>3,693,500</u>	<u>138,729</u>	<u>-</u>	<u>3,832,229</u>
TOTAL FUNDS	<u>3,693,500</u>	<u>138,729</u>	<u>-</u>	<u>3,832,229</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,262,639	(2,106,502)	-	156,137
Property improvements / purchase fund	-	(25,475)	-	(25,475)
Fixed Asset fund	-	(40,933)	-	(40,933)
Revaluation Reserve	-	-	49,000	49,000
	<u>2,262,639</u>	<u>(2,172,910)</u>	<u>49,000</u>	<u>138,729</u>
TOTAL FUNDS	<u>2,262,639</u>	<u>(2,172,910)</u>	<u>49,000</u>	<u>138,729</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	2,152,882	284,163	(98,441)	2,338,604
Property improvements / purchase fund	100,000	(25,475)	25,475	100,000
Fixed Asset fund	1,118,150	(85,923)	52,966	1,085,193
Revaluation Reserve	322,468	69,000	-	391,468
Holiday Fund	-	-	20,000	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
	3,693,500	241,765	-	3,935,265
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,693,500</u>	<u>241,765</u>	<u>-</u>	<u>3,935,265</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,304,030	(4,019,867)	-	284,163
Property improvements / purchase fund	-	(25,475)	-	(25,475)
Fixed Asset fund	-	(85,923)	-	(85,923)
Revaluation Reserve	-	-	69,000	69,000
	<hr/>	<hr/>	<hr/>	<hr/>
	4,304,030	(4,131,265)	69,000	241,765
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>4,304,030</u>	<u>(4,131,265)</u>	<u>69,000</u>	<u>241,765</u>

Property improvements / purchase fund

This fund is to be used for major improvements to property and towards future acquisitions.

Fixed asset fund

This fund represents the total value of fixed assets held by the charity at the year end date.

Holiday fund

This fund is set up to enable residents who would otherwise not be able to take holidays, to have short breaks away in the UK together with the appropriate staff to support them.

Transfers

Transfers have been made in the year to update the fixed asset fund to represent the total value of fixed assets held by the charity, replenish the property fund and to set up the new Holiday fund (see above)..

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions (2022: nil)

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

21. ULTIMATE CONTROLLING PARTY

The trustees consider that the charity is jointly controlled by the trustees and that there is no ultimate controlling party.

ORDINARY LIFE PROJECT ASSOCIATION

England & Wales - Charity number 295355

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
Ordinary Life Project Association

Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Ordinary Life Project Association

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Chair's Report	1
Report of the Trustees	2 to 9
Report of the Independent Auditors	10 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 27

Ordinary Life Project Association

Chair's Report
for the Year Ended 31 March 2022

The Council of Management (the trustees) of the Ordinary Life Project Association (OLPA) has pleasure in presenting its report and audited accounts for the financial year ended on 31 March 2022.

The objects of OLPA are defined in our company Memorandum and Articles of Association as follows:

"The relief, care and support of people with learning and/ or other disabilities, by the provision and management of homes and/ or support and services of other kinds in order to enable people with learning and/ or other disabilities, through the means of ordinary housing in the community and education, employment, leisure and training, to make and receive the fullest contribution to and from the life and company of the community and in so doing to develop their own personal skills and abilities and take responsibility for and control over their own lives."

The Report of our Chief Executive Officer is at the heart of this document and, as he will explain, this year again has not been an easy year for OLPA, which, in common with other social care charities supported by statutory funding, continues to be affected by external budgetary factor

However, the standard of care we provide has not been diluted and the objects of the charity have been fulfilled. The leadership of the Chief Executive Officer and the commitment and devoted work of our management and care staff have been beyond praise. I note, in particular, the way they have responded to the initial alarms - and the demands - of the pandemic. For this they have the admiration and thanks of the Council of Management.

I take the opportunity to thank also my colleagues on Council for their own continuing commitment to OLPA's work and the support they have provided to me, to the management and staff of the charity and, most importantly, to the people we look after.

Ray Edwards Chair of the Council of Management.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2022

The trustees (known as the Council of Management), who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements of the charity for the year ended 31 March 2021. Council has adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

The charity exists for the advancement of health and the relief of those in need by reason of disability, recognised charitable purposes under charity law. The Council of Management has consulted the Charity Commission guidance on public benefit and consider that OLPA conforms fully to the necessary requirements. Funding for day-to-day care provision comes mainly from Wiltshire County Council Department of Community Services and the benefits of the charity are open to any adult who has been assessed by the Wiltshire Department of Community Services as being in need of care and a suitable candidate for the services which OLPA provides.

The philosophy of OLPA and its fundamental aim are derived from the charity's formal objects and they are directed at enabling the charity's clients to live and enjoy as full a life as possible in their community. This is done in a practical sense by:

- | | |
|---------------------------|--|
| Residential care | Providing small community-based homes and in-house care for people depending on individual needs; |
| Community Resource | Associating with other agencies to enable people to have their own homes and providing care to those people and to people otherwise living in their own homes; |
| Support | Providing support for all its clients in accordance with our values. |

These activities are supported by and administrative headquarters in Warminster, providing management, development and training of the charity's staff, quality control of services and the management of resources.

OLPA's "historical" business is the provision of residential care and this continues to be the main thrust of the charity's work. Over the year, the main part of OLPA's expenditure £1,806,245 was on this. The lesser part of expenditure was on the charity's Community Resource function. This accounted for £341,186.

The people cared for by the charity have a wide variety of learning, physical and social needs and OLPA has continued its initiatives in training, development of services and financial management, so as to ensure that the range and standard of care provided remain at a high level and meet not only the relevant statutory requirements and individual needs but also the demands of efficiency and financial prudence.

In addition, the Council of Management sets great store by an adherence to OLPA's values, deriving from the Charity's objectives and directed towards the personal development of the charity's clients. This embraces such things as training in life skills, help in personal development and the development of personal relationships, the provision of educational, recreational and socialising opportunities, and the fostering of a sense of belonging and encouragement to foster a sense of belonging in others.

The Council of Management employs a number of mechanisms to ensure that OLPA's values are promoted and its standard of care maintained. These include management reports, external care sector reports and publications, workshops and strategic reviews. In addition, the charity's care provision is regularly reviewed by the Care Quality Commission.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Chief Executive Officer's Report

The reporting year, April 2021 - March 2022, saw OLPA continuing to deal with the complications and dangers brought by the global pandemic, albeit with slight easing of some restrictions in the latter part of the period. Many of the people we support had been unable to see families and friends, and prevented from continuing with their usual day to lives for the best part of two years. The isolation rules for care homes had left them restricted to their rooms if they or others in the services had tested positive for the virus and they were faced with staff wearing full PPE at all times, meaning familiar and friendly faces were hidden behind masks, making communication particularly difficult. The testing regime required the discomfort of Lateral Flow and PCR testing on a regular basis, particularly distressing for those who did not understand the reasons behind the programme.

I have been amazed and heartened by the resilience and patience that we have experienced in our service users during these most challenging and difficult of times. By and large people have accepted the restrictions with good grace, and found alternative ways to spend their time, keeping in touch with families and friends through the use of information technology where reasonable and practical. Families also have been very supportive, accepting without question that as an organisation we are bound to stick with regulations and that actions are taken to protect everyone in our services, not just a particular family member.

Our staff have also risen admirably to the challenges, particularly the discomfort of wearing full PPE at all times and the unpleasantness of undergoing rigorous and invasive testing before any time at work. The staff's dedication to the people supported and commitment to their safety has been incredible and praiseworthy indeed. We have been fortunate in that we avoided any deaths or serious illness, despite having had outbreaks in some homes, and other isolated incidents amongst staff members.

People supported in the community by our outreach teams have also suffered, especially those living alone, who have been particularly isolated, with staff often being the only personal contact they have had.

We have been supported by Central and Local Government programmes to ensure the safe, regular and free supply of PPE, testing kits, sanitisers as well as grant funding to enable staff to work in just one location, and to pay for replacement staff costs when employees have been of sick or isolating due to vulnerability.

Some easing of restrictions happened towards the end of the reporting period, and people living in our houses very much relished the return of family and social contact, and a move back to their previous lifestyles. At the time of writing, the use of PPE remains a requirement in our registered homes, and we anticipate that this will continue into 2023, the time scheduled by the Government for the end of the free PPE distribution portals. We are still encountering occasional cases of Covid, both amongst staff and service users, however all those eligible and who choose to be are fully vaccinated and so infections have been relatively mild and recovery swift.

In recognition of the efforts and commitment made by our staff the OLPA Trustees took the decision to award a one off payment of £750 to all employees. This was very greatly received and appreciated.

We have again returned a surplus for the reporting period, although smaller than the surplus of the previous year. Any surplus is of course welcome, and allows us to continue our work, however it should be noted that a large percentage of the surplus is made up of returns on our cash and property investments rather than generated by our operational activities.

We continue to struggle with inadequate fee levels set by local authorities, particularly our main funder, who has adopted and imposed an algorithm based fee setting tool, patently unfit for purpose, with unrealistic cost assumptions. Arguably, the tool is often misapplied in negotiations, often by local authority officers with little or no experience of the costs associated with running a business and employing staff. We as an organisation are of course not alone in this, with many other providers exiting the market as they find themselves unable to break even. Unfortunately our options for changing this situation are limited, as local authorities are largely the only purchaser of our services and use their dominant position to dictate and manipulate terms and conditions to the detriment of a free market. Whilst we understand the invidious position in which local authorities find themselves after year on year attrition of funding in the name of austerity, if this stance is to persist many more providers will be unable to continue to operate and the much published crisis in care will reach an irretrievable point. The very real care emergency is highlighted often in the media, however the promises of fixing social care have so far come to absolutely nothing as Government ministers are seemingly unable to find a solution palatable to themselves or are otherwise occupied.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2022

The largest and most worrying threat to our continuing existence is without doubt staffing. We are finding it nigh on impossible to recruit staff, and without staff we simply cannot continue to provide services. There are a number of reasons for this, the main one being salaries. Local authority funding formulas allow for minimum wage, and in fact less than minimum wage when on costs are taken into account. Wages available in other sectors are higher than minimum wage, and the roles less stressful, with better working patterns and conditions. People, especially in this expensive region, find themselves unable to survive on minimum wage, albeit that the job might bring other less tangible rewards. The undervaluing of social care staff along with other vital keyworkers is a sad indictment of the philosophy that appears pervasive amongst those who currently govern.

Other circumstances also contribute to the problem. We lost a number of staff due to the Government's Regulation, later and too late rescinded, that all social care workers needed to accept vaccinations. Brexit has also had a negative impact on us, along with many others, as people from other nations departed, leaving skills shortages in many businesses, most able to offer better pay than social care and therefore tempting potential recruits away into hospitality, service, logistics etc. The pandemic has also clearly played a part, with people re-evaluating their lifestyles and departing from the labour market in search of other options.

The crisis in recruitment led us to make the incredibly difficult decision to close one of our services during the reporting period. For the reasons above we found ourselves with only two permanent staff at the service, leading to managers working shifts and immense costs for agency staff. Clearly this situation was not sustainable and resulted in two people having to move from their long term home. Fortunately we were able to offer a bedroom in another service to one, and the other was relocated by the responsible local authority.

Relationships with local authorities are unfortunately increasingly strained as we find ourselves diametrically opposed in that we seek to improve people's lives, whilst they are necessarily forced to reduce support to the minimum possibly accepted by legislation that governs their statutory responsibilities. In conjunction with other providers OLPA continue to lobby and seek to influence the decision makers responsible for services commissioning.

On a more positive note, all of our services have retained their "Good" rating from our regulatory body, the CQC. Whilst the CQC have not carried out any recent in person inspections they continue to monitor by way of arms length processes and intelligence gathered. We of course continue to internally assess our quality and performance through feedback from people supported and their families.

We have also maintained our commitment to the training and development of our staff. Whilst face to face training has necessarily been curtailed during the pandemic, we have offered and implemented a regime of on line and distance learning in order to ensure that our teams are equipped with the skills and knowledge they need in order to provide high quality, effective support. It is likely that in future we will use a combination of face to face learning as well as utilising the opportunities and economies offered by virtual means.

So far as the future is concerned, we face many challenges. I have already mentioned the recruitment crisis, however we are also faced with massively increasing energy costs and inflation predicted to reach approximately 10%, with no prospect of any action to address these issues. Without urgent and realistic decisions at a national level I cannot pretend to be optimistic about the future of support for the most vulnerable in our society.

OLPA are fortunate in that our Trustees have taken a prudent and prescient approach to our reserves policy and so the threat to the existence of the organisation is not immediate, however the situation is clearly unsustainable in the long or even medium term, and without solutions we will be forced to reconsider our strategy and the continuation of our services in their current form.

In the meantime, we will continue to strive to maintain our work with the vulnerable people who need our support, with a commitment to our core principles of respect for our fellow humans, love, compassion, care and empathy.

Steve Gant
OLPA Chief Executive Officer.

FINANCIAL REVIEW

Finance

OLPA continues to operate on a sound financial basis, carefully keeping expenditure within the limits of the charity's income and continually striving to reduce costs without prejudicing the quality of care. The figures shown in Section 2. above indicate that the charity continues to be well-settled and active, despite the restrictions on funding of local authorities.

It is important to note that, as we receive the charity's funding from statutory sources, the Covid pandemic, in itself, will have no lasting effect on income and should not materially compromise OLPA's status as a going concern.

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves and future plans

The Council of Management maintains a policy of keeping the amount of the charity's financial reserves under review. Council's minimum reserves policy is to have in hand, at all times, reserve funds (that is, current assets) at least equal to six-months' expenditure, to protect the charity against delay or (temporary) shortfalls in funding. At the end of 2021-2022, OLPA's reserves, calculated in accordance with Charity Commission guidelines, stood at £2,230,980.

It must be borne in mind, however, that the above reserves figure includes the charity's essential Property Improvements and Purchase Fund. The charity owns several houses for the people we look after. It is in the nature of OLPA's activities that these will need work, from time to time, by way of improvement or change to accommodate the changing needs of residents or the new needs of new incomers. It may also prove necessary, in the future, to replace an existing property, which has become unsuitable, with a new one.

The Council of Management does not consider this level reserves excessive, especially as we are in uncertain times. However, as will be shown later, under Future Plans, the amount of reserves is at risk of being reduced in the near future.

In addition to "current assets" reserves, our accounts show fixed assets, the land buildings owned by the charity, valued at £1,511,249. This includes £1,074,217 for functional property valued at its historical cost, less depreciation. The Council of Management is of the opinion that a current market valuation would be between £2,500,000 and £3,500,000.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Internal financial controls

OLPA's policy on internal financial controls is based on the following key premises:

- The Council of Management and senior management are committed to a system of effective controls which is rigorous and applicable to an organization of the type and size of OLPA.
- The controls will adhere to available authoritative guidance and recognised base practice.
- The system of controls will, at all times, support the production and maintenance of accounting systems complying with the current Statement of Recommended Practice.
- The policy will be supported by a strong control structure, defined responsibilities, effective systems of monitoring, change control, review and reporting.

In-house reviews and annual examination of important aspects of control by the charity's accountants have confirmed that the necessary controls are being maintained.

Principal Risks and Uncertainties

OLPA's Council of Management has a duty to manage all risks to the effective management of the charity. Council has adopted a formal risk assessment policy which follows the relevant prescription in the Standard of Recommended Practice. The policy binds Council to:

- actively seek to identify and manage all significant risks to the pursuit of OLPA's defined philosophy and the achievement of business aims and objectives;
- bring a risk-focused approach to strategic and policy decision-making;
- ensure that management and staff are provided with the tools and training necessary to the identification and management of risk;
- require management and staff to bring a risk-focused approach to their areas of work and to manage the identified risks;
- seek to ensure that OLPA complies with best practice in risk management;
- encourage innovative development and problem-solving on the basis of an awareness of the risks which may be carried and confidence in the management of those risks;
- require periodic reporting from management.

The chief risk to the continued well-being and effectiveness of the charity derives mainly from:

- the perceived potential for funding shortfalls, and staffing and recruitment difficulties.

To manage this first risk, OLPA conducts frank and vigorous negotiations with the local authority. We continue also to take steps to diversify the charity's work to include the type of client not previously catered for. The process of diversification will continue in the future.

The second risk is more problematical. It has become increasingly difficult to retain and recruit staff. The reason is simple; like other organisations similar to OLPA, we are unable to offer pay rates greater than those funded by the local authority. Staff naturally look for a salary that enables, at least, an acceptable standard of living and other, commercial, employers can outdo us on this. Caring for vulnerable people is undoubtedly a noble calling but, when the pay is virtually an insult to the carers, the result is inevitable.

Risk assessments are, as a matter of course, carried out in respect of all OLPA's residential clients and the properties in which they live.

FUTURE PLANS

Our Chief Executive Officer, in his report above, has detailed the ways in which OLPA is carrying out and developing its work and we will continue in this direction for the foreseeable future.

However, it is very likely that the future will be challenging. The pandemic may not have a significant effect on the charity's finances but it is presenting unforeseen difficulties and pressures on us.

Again as mentioned in last year's Report, the financial situation (along with other considerations) has turned our minds to the question of whether the charity's present business model needs to be changed. This would not, by any means, necessarily be all bad news. The interests of the people we look after would always have priority and it is our intention that any change in the model would provide a (perhaps, more) congenial and supportive environment for them. The demands of the pandemic have largely (and necessarily) taken our attention from this issue but it will be addressed in the coming year.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

OLPA is a private limited company limited by guarantee, as defined by the Companies Act 2006, and is administered in accordance with its Memorandum and Articles of Association.

The charity is governed by the Council of Management of the charity. The members of Council are the directors of the company and the trustees of the charity. The Council of Management holds ultimate power and responsibility. Its function embraces the whole range of trustee responsibilities:

- to ensure the continuing health of OLPA by setting objectives and making long-term plans
- to provide the means and resources for development
- to maintain a strong trustee hold and provide positive leadership for OLPA management
- to ensure the quality of care provided by the charity
- to discharge the duties of a company's board of directors.
- the statutory requirements for charity trustees apply to members of Council.

Members of the Council of Management are chosen for the added value they can bring to Council and to OLPA. Key to the assessment procedure is a realistic judgement as to whether or not the prospective member will be able and prepared to give the necessary to OLPA in terms of interest, time, energy and (where applicable) the application of specialist skills. An equal opportunities policy is observed in the recruitment of members. Council seeks also to maintain a balance of skills and outlooks among its members, drawing on experience of the care and health sectors as well as the organisational and financial knowledge and disciplines needed for the proper governance of the charity.

Council ensures that new members know what is expected of them - and are made to feel that they will be given the chance to make a valued contribution.

The Council of Management and the Chief Executive Officer constitute the top-level management of the charity, the former focusing on strategy and direction and the latter on operational matters and advising Council. All Council members give their time freely and no remuneration was paid to any of them during the year; nor were any expenses reimbursed.

Arrangements for Setting Pay and Remuneration of Key Management Personnel are as follows:

The Chief Executive Officer's salary is reviewed annually and determined by reference to the current pay level for comparable posts in the voluntary sector, derived from the annual review carried out by the Association of Chief Executives of Voluntary Organisations. (Account is also taken of whether or not junior staff have received a pay rise in that year.) The salaries of middle and junior management staff and of care staff are determined to reflect the current pay levels for comparable staff in the care sector.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02067438 (England and Wales)

Registered Charity number
295355

Registered office
Beckford Lodge
Gipsy Lane
Warminster
Wiltshire
BA12 9LR

Trustees
R E Edwards Chair / Treasurer
C L Gill
L Snelus
L Gerrard

Company Secretary
S Gant

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Chief Executive Officer

Mr S Gant

Solicitors

Middleton & Upsall LLP
East Gate House
94 East Street
Warminster
BA12 9BG

Bankers

Lloyds TSB
64 Fore Street
Trowbridge
Wiltshire

Deposit Holders

Bath Investment & Building Society
15 Queen Square
Bath

The Cambridge and Counties Bank
Ltd
Charnwood Court
New Walk
Leicester

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne

FUNDRAISING STANDARDS INFORMATION

The charity does not actively solicit donations from the public and has no need to develop formal policies on its fundraising approach.

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the Ordinary Life Project Association for the purposes of company law and called the Council of Management) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Council of Management is aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

AUDITORS

The auditors, Monahans, will be proposed for re-appointment at the December 2022 meeting of the Council of Management.

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:



.....
R E Edwards - Trustee

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Opinion

We have audited the financial statements of Ordinary Life Project Association (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

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 Report of the Trustees.

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 Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' 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.

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

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Understanding of management's internal controls designed to prevent and detect irregularities, and fraud;
- Reviewing the minutes of Board of Trustees meetings;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing of expenses;
- Performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- Reviewing of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- Identifying and testing journal entries.

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.

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

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.



James Gare (Senior Statutory Auditor)
for and on behalf of Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Date: 19 December 2022.....

Ordinary Life Project Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	79,350	-	79,350	116,351
Charitable activities					
Provision of homes and care		1,817,017	-	1,817,017	1,992,337
Community resource		351,504	-	351,504	326,872
Investment income	3	14,468	-	14,468	16,504
Other income	5	300	-	300	-
Total		<u>2,262,639</u>	<u>-</u>	<u>2,262,639</u>	<u>2,452,064</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of homes and care		1,831,724	-	1,831,724	1,838,560
Community resource		341,186	-	341,186	296,858
Total		<u>2,172,910</u>	<u>-</u>	<u>2,172,910</u>	<u>2,135,418</u>
Net gains on investments		49,000	-	49,000	23,000
NET INCOME		138,729	-	138,729	339,646
RECONCILIATION OF FUNDS					
Total funds brought forward		3,693,500	-	3,693,500	3,353,854
TOTAL FUNDS CARRIED FORWARD		<u>3,832,229</u>	<u>-</u>	<u>3,832,229</u>	<u>3,693,500</u>

The notes form part of these financial statements

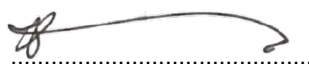
Ordinary Life Project Association (Registered number: 02067438)


Balance Sheet
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	1,097,249	1,118,150
Investment property	14	414,000	365,000
		<hr/>	<hr/>
		1,511,249	1,483,150
CURRENT ASSETS			
Debtors	15	68,397	206,644
Cash at bank and in hand		2,431,133	2,139,385
		<hr/>	<hr/>
		2,499,530	2,346,029
CREDITORS			
Amounts falling due within one year	16	(178,550)	(135,679)
		<hr/>	<hr/>
NET CURRENT ASSETS		2,320,980	2,210,350
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,832,229	3,693,500
		<hr/>	<hr/>
NET ASSETS		3,832,229	3,693,500
		<hr/>	<hr/>
FUNDS	19		
Unrestricted funds:			
General fund		2,263,512	2,152,882
Property improvements / purchase fund		100,000	100,000
Fixed Asset fund		1,097,249	1,118,150
Revaluation Reserve		371,468	322,468
		<hr/>	<hr/>
		3,832,229	3,693,500
		<hr/>	<hr/>
TOTAL FUNDS		3,832,229	3,693,500
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2022..... and were signed on its behalf by:


.....
R E Edwards - Trustee


.....
L Snelus - Trustee

Ordinary Life Project Association

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	306,936	234,760
Net cash provided by operating activities		<u>306,936</u>	<u>234,760</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,032)	-
Sale of tangible fixed assets		300	-
Interest received		4,544	7,108
Net cash (used in)/provided by investing activities		<u>(15,188)</u>	<u>7,108</u>
Change in cash and cash equivalents in the reporting period			
		291,748	241,868
Cash and cash equivalents at the beginning of the reporting period		<u>2,139,385</u>	<u>1,897,517</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,431,133</u></u>	<u><u>2,139,385</u></u>

The notes form part of these financial statements

Ordinary Life Project Association

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
	2022		2021
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	138,729		339,646
Adjustments for:			
Depreciation charges	40,933		39,553
Gain on investments	(49,000)		(23,000)
Profit on disposal of fixed assets	(300)		-
Interest received	(4,544)		(7,108)
Decrease/(increase) in debtors	138,247		(78,236)
Increase/(decrease) in creditors	42,871		(36,095)
	<hr/>		<hr/>
Net cash provided by operations	306,936		234,760
	<hr/> <hr/>		<hr/> <hr/>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	2,139,385	291,748	2,431,133
	<hr/>	<hr/>	<hr/>
	2,139,385	291,748	2,431,133
	<hr/>	<hr/>	<hr/>
Total	2,139,385	291,748	2,431,133
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Ordinary Life Project Association

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ordinary Life Project Association is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details on page 6 of these financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Local authority income

Income from local authorities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. The major element of this income is in respect of a contract under which the charity receives payment for the provision of care and support services for people with learning disabilities. The contract is for an agreed amount per resident and the amount paid by the Local Authority is the difference between this figure and the amount the charity receives as income from the residents.

Income from residents

The sums due to the charity from the residents for the provision of care are recognised when entitlement has occurred. The major element of this income is the DSS benefits allocated to each resident and passed on to the charity. Other income from residents is recognised when received.

Investment income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable activities

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

Ordinary Life Project Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, such as by project and by income received ratios as set out in note 7.

Tangible fixed assets

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:-

Freehold buildings	Over 50 years
Fixtures and fittings	15% on the straight line method
Motor vehicles	25% on the straight line method

Cash at bank and in hand

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

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property is measured at fair value, revalued at the end of each financial year based of the market value of equivalent properties.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity's designated funds are those where the trustees have set aside money for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments, as defined by FRS102. The financial assets and liabilities and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and measured at fair value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Lease commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for certain employees. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. In addition, the company makes contributions to National Health Service Superannuation funds in respect of certain care staff. As the charity has no liability in respect of any deficit on this Scheme the Scheme has been accounted for as if it were a defined contribution scheme.

Donated goods

Donated goods, services, and facilities are recognised when control over the expected economic benefits arising from the donation has passed to the charity, those economic benefits are more likely to arise than not, and the fair value of the donation to the charity can be measured reliably.

Where entitlement and probable benefits exist, yet fair value cannot be measured reliably, an estimate is included within the accounts as to the fair value of the donation, along with a description pertaining to the nature of the donation within the notes.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	15,005	15,000
Grants	64,345	101,351
	<u>79,350</u>	<u>116,351</u>

For this year and the prior year, an estimate of £15,000 is included within donations, in respect of donated goods supplied to the charity in response to the ongoing COVID-19 pandemic. This estimate is based on expenditure incurred in the first half of the prior year before the donated goods were received.

These PPE items include such items as gloves and masks, sanitisation products, and computing equipment to improve remote working conditions.

Grants received, included in the above, are as follows:

	2022	2021
	£	£
HMRC - Coronavirus Job Retention Scheme	-	9,865
Wiltshire County Council - Coronavirus Support	64,345	91,486
	<u>64,345</u>	<u>101,351</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	9,924	9,396
Deposit account interest	4,544	7,108
	<u>14,468</u>	<u>16,504</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Contracts	Provision of homes and care	1,817,017	1,992,337
Contracts	Community resource	351,504	326,872
		<u>2,168,521</u>	<u>2,319,209</u>

Grants received, included in the above, are as follows:

		2022	2021
		£	£
County Council contract care income		1,631,330	1,757,546
Community resource		351,504	326,872
Resident DSS receipts		147,732	157,778
Mobility money		28,099	28,173
Housing benefits		6,490	6,462
Other income		3,366	42,378
		<u>2,168,521</u>	<u>2,319,209</u>

5. OTHER INCOME

		2022	2021
		£	£
Gain on sale of tangible asset		300	-
		<u>300</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Provision of homes and care	1,517,724	314,000	1,831,724
Community resource	281,381	59,805	341,186
	<u>1,799,105</u>	<u>373,805</u>	<u>2,172,910</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	1,272,870	1,264,771
Rates and water	22,814	23,655
Insurance	16,947	16,997
Light and heat	33,968	27,953
Telephone	10,048	3,502
Repairs and renewals	50,684	30,919
Equipment hire	3,998	3,814
Sundries	31,669	31,828
Motor expenses	6,568	5,781
Agency staff	194,218	179,091
Housekeeping	71,024	74,894
Residents allowances	24,228	25,934
Recruitment Fees	5,649	6,612
Depreciation	39,420	38,312
Donated Goods Expenditure	15,000	15,000
	<u>1,799,105</u>	<u>1,749,063</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. SUPPORT COSTS

	Premises and associated costs £	Office and associated costs £	Human resources £	Governance costs £	Totals £
Provision of homes and care	8,809	39,254	253,838	12,099	314,000
Community resource	1,672	7,477	48,351	2,305	59,805
	<u>10,481</u>	<u>46,731</u>	<u>302,189</u>	<u>14,404</u>	<u>373,805</u>

Basis of Apportionment

Costs directly allocated to activities have been split on a project basis. Support costs have been apportioned in the same ratio as income directly received regarding the two activities which approximates to 84% residential and 16% supported living.

Support costs, included in the above, are as follows:

Premises and associated costs

			2022	2021
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Premises costs	8,809	1,672	10,481	21,636
	<u>8,809</u>	<u>1,672</u>	<u>10,481</u>	<u>21,636</u>

Office and associated costs

			2022	2021
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Office costs	10,735	2,045	12,780	10,042
Motor expenses	8,890	1,693	10,583	10,055
Telephone	15,514	2,955	18,469	14,818
Professional & consultancy fee	1,000	191	1,191	1,171
Bank charges	1,616	308	1,924	1,079
Sundries	11	2	13	3,252
Depreciation of tangible fixed assets	1,488	283	1,771	1,241
	<u>39,254</u>	<u>7,477</u>	<u>46,731</u>	<u>41,658</u>

Human resources

			2022	2021
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Wages	221,023	42,100	263,123	272,126
Social security	21,801	4,153	25,954	26,433
Pensions	6,300	1,200	7,500	7,736
Payroll services	3,038	579	3,617	3,155
Staff training	1,623	309	1,932	966
Recruitment Fees	53	10	63	126
	<u>253,838</u>	<u>48,351</u>	<u>302,189</u>	<u>310,542</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. SUPPORT COSTS - continued
Governance costs

			2022	2021
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Auditors' remuneration	12,099	2,305	14,404	12,519

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	14,404	13,000
Auditors remuneration - over provision last year	-	(481)
Depreciation - owned assets	40,933	39,553
Surplus on disposal of fixed assets	(300)	-
Property rentals	8,218	9,396

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,415,799	1,423,623
Social security costs	119,772	112,878
Other pension costs	33,876	34,565
	<u>1,569,447</u>	<u>1,571,066</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Care	56	61
Administration	9	8
	<u>65</u>	<u>69</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u>1</u>	<u>1</u>

Key management personnel remuneration

The total amount of employee benefits received by key management personnel is £170,408 (2021: £166,527). The charity considers its key management personnel comprise the trustees and the Central Management Team, which is the Chief Executive Officer, the Residential Services Co-ordinator, the Supported Living Co-ordinator and the Personnel Officer.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,351	-	116,351
Charitable activities			
Provision of homes and care	1,992,337	-	1,992,337
Community resource	326,872	-	326,872
Investment income	16,504	-	16,504
Total	<u>2,452,064</u>	<u>-</u>	<u>2,452,064</u>
EXPENDITURE ON			
Charitable activities			
Provision of homes and care	1,838,560	-	1,838,560
Community resource	296,858	-	296,858
Total	<u>2,135,418</u>	<u>-</u>	<u>2,135,418</u>
Net gains on investments	23,000	-	23,000
NET INCOME	339,646	-	339,646
RECONCILIATION OF FUNDS			
Total funds brought forward	3,353,854	-	3,353,854
TOTAL FUNDS CARRIED FORWARD	<u><u>3,693,500</u></u>	<u><u>-</u></u>	<u><u>3,693,500</u></u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	1,667,307	28,905	58,390	1,754,602
Additions	-	9,533	10,499	20,032
Disposals	-	(1,499)	(5,500)	(6,999)
At 31 March 2022	<u>1,667,307</u>	<u>36,939</u>	<u>63,389</u>	<u>1,767,635</u>
DEPRECIATION				
At 1 April 2021	559,744	24,227	52,481	636,452
Charge for year	33,346	1,771	5,816	40,933
Eliminated on disposal	-	(1,499)	(5,500)	(6,999)
At 31 March 2022	<u>593,090</u>	<u>24,499</u>	<u>52,797</u>	<u>670,386</u>
NET BOOK VALUE				
At 31 March 2022	<u><u>1,074,217</u></u>	<u><u>12,440</u></u>	<u><u>10,592</u></u>	<u><u>1,097,249</u></u>
At 31 March 2021	<u><u>1,107,563</u></u>	<u><u>4,678</u></u>	<u><u>5,909</u></u>	<u><u>1,118,150</u></u>

The trustees are of the opinion that a current market valuation of the freehold property is between £2,500,000 and £3,500,000.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021	365,000
Revaluation	49,000
	<hr/>
At 31 March 2022	414,000
	<hr/>
NET BOOK VALUE	
At 31 March 2022	414,000
	<hr/>
At 31 March 2021	365,000
	<hr/> <hr/>

Fair value at 31 March 2022 is represented by:

	£
Valuation in 2022	49,000
Valuation in 2021	23,000
Valuation in 2020	8,000
Valuation in 2019	291,468
Cost	42,532
	<hr/>
	414,000
	<hr/> <hr/>

Investment property is revalued at the year end based on the fair value of the property estimated by the trustees via the use of market values of similar properties. Prior to 2019 the property was a functional fixed asset valued at depreciated cost. The large valuation adjustment in 2019 reflects the property's change of use and a change of valuation method to a fair value basis..

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	22,933	31,178
Prepayments and accrued income	45,464	175,466
	<hr/>	<hr/>
	68,397	206,644
	<hr/> <hr/>	<hr/> <hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	90,478	58,342
Social security and other taxes	24,371	25,957
Other creditors	920	-
Accruals and deferred income	62,781	51,380
	<hr/>	<hr/>
	178,550	135,679
	<hr/> <hr/>	<hr/> <hr/>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	8,958	8,958
Between one and five years	3,614	9,583
	<hr/>	<hr/>
	12,572	18,541
	<hr/> <hr/>	<hr/> <hr/>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets	-	1,122,724	-	1,221,724
Investments	117,532	322,468	-	440,000
Debtors	68,397	-	-	68,397
Cash at bank	2,331,133	100,000	-	2,431,133
Creditors	(178,550)	-	-	(178,550)
	<u>2,338,512</u>	<u>1,545,192</u>	<u>-</u>	<u>3,883,704</u>

19. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	2,152,882	156,137	(45,507)	2,263,512
Property improvements / purchase fund	100,000	(25,475)	25,475	100,000
Fixed Asset fund	1,118,150	(40,933)	20,032	1,097,249
Revaluation Reserve	322,468	49,000	-	371,468
	<u>3,693,500</u>	<u>138,729</u>	<u>-</u>	<u>3,832,229</u>
TOTAL FUNDS	<u>3,693,500</u>	<u>138,729</u>	<u>-</u>	<u>3,832,229</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,262,639	(2,106,502)	-	156,137
Property improvements / purchase fund	-	(25,475)	-	(25,475)
Fixed Asset fund	-	(40,933)	-	(40,933)
Revaluation Reserve	-	-	49,000	49,000
	<u>2,262,639</u>	<u>(2,172,910)</u>	<u>49,000</u>	<u>138,729</u>
TOTAL FUNDS	<u>2,262,639</u>	<u>(2,172,910)</u>	<u>49,000</u>	<u>138,729</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,796,683	356,199	2,152,882
Property improvements / purchase fund	100,000	-	100,000
Fixed Asset fund	1,157,703	(39,553)	1,118,150
Revaluation Reserve	299,468	23,000	322,468
	<u>3,353,854</u>	<u>339,646</u>	<u>3,693,500</u>
TOTAL FUNDS	<u>3,353,854</u>	<u>339,646</u>	<u>3,693,500</u>

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,452,064	(2,095,865)	-	356,199
Fixed Asset fund	-	(39,553)	-	(39,553)
Revaluation Reserve	-	-	23,000	23,000
	<u>2,452,064</u>	<u>(2,135,418)</u>	<u>23,000</u>	<u>339,646</u>
TOTAL FUNDS	<u>2,452,064</u>	<u>(2,135,418)</u>	<u>23,000</u>	<u>339,646</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,796,683	512,336	(45,507)	2,263,512
Property improvements / purchase fund	100,000	(25,475)	25,475	100,000
Fixed Asset fund	1,157,703	(80,486)	20,032	1,097,249
Revaluation Reserve	299,468	72,000	-	371,468
	<u>3,353,854</u>	<u>478,375</u>	<u>-</u>	<u>3,832,229</u>
TOTAL FUNDS	<u>3,353,854</u>	<u>478,375</u>	<u>-</u>	<u>3,832,229</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,714,703	(4,202,367)	-	512,336
Property improvements / purchase fund	-	(25,475)	-	(25,475)
Fixed Asset fund	-	(80,486)	-	(80,486)
Revaluation Reserve	-	-	72,000	72,000
	<u>4,714,703</u>	<u>(4,308,328)</u>	<u>72,000</u>	<u>478,375</u>
TOTAL FUNDS	<u>4,714,703</u>	<u>(4,308,328)</u>	<u>72,000</u>	<u>478,375</u>

Property improvements / purchase fund

This fund is to be used for major improvements to property and towards future acquisitions.

Fixed asset fund

This fund represents the total value of fixed assets held by the charity at the year end date.

Transfers

Transfers have been made in the year to update the fixed asset fund to represent the total value of fixed assets held by the charity.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions (2021: nil)

21. ULTIMATE CONTROLLING PARTY

The trustees consider that the charity is jointly controlled by the trustees and that there is no ultimate controlling party.

ORDINARY LIFE PROJECT ASSOCIATION

England & Wales - Charity number 295355

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Ordinary Life Project Association

MHA Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Ordinary Life Project Association

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

	Page
Reference and Administrative Details	1
Chair's Report	2
Report of the Trustees	3 to 9
Report of the Independent Auditors	10 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 26

Ordinary Life Project Association

Reference and Administrative Details
for the Year Ended 31 March 2021

TRUSTEES	R E Edwards Chair / Treasurer C L Gill A Brill (resigned 6.8.20) L Snelus L Gerrard
COMPANY SECRETARY	S Gant
REGISTERED OFFICE	Beckford Lodge Gipsy Lane Warminster Wiltshire BA12 9LR
REGISTERED COMPANY NUMBER	02067438 (England and Wales)
REGISTERED CHARITY NUMBER	295355
AUDITORS	MHA Monahans Statutory Auditor Chartered Accountants Fortescue House Court Street Trowbridge Wiltshire BA14 8FA

Ordinary Life Project Association

Chair's Report
for the Year Ended 31 March 2021

The Council of Management (the trustees) of the Ordinary Life Project Association (OLPA) has pleasure in presenting its report and audited accounts for the financial year ended on 31 March 2021.

The objects of OLPA are defined in our company Memorandum and Articles of Association as follows:

"The relief, care and support of people with learning and/ or other disabilities, by the provision and management of homes and/ or support and services of other kinds in order to enable people with learning and/ or other disabilities, through the means of ordinary housing in the community and education, employment, leisure and training, to make and receive the fullest contribution to and from the life and company of the community and in so doing to develop their own personal skills and abilities and take responsibility for and control over their own lives."

The Report of our Chief Executive Officer is at the heart of this document and, as he will explain, again has not been an easy year for OLPA, which, in common with other social care charities supported by statutory funding, continues to be affected by external budgetary factors.

The other main factor impacting on our work is (and will be), of course the COVID-19 pandemic. This began for us at the end of the last financial year and its full impact has become evident since then.

However, the standard of care we provide has not been diluted and the objects of the charity have been fulfilled. The leadership of the Chief Executive Officer and the commitment and devoted work of our management and care staff have been beyond praise. I note, in particular, the way they have responded to the initial alarms - and the demands - of the pandemic. For this they have the admiration and thanks of the Council Of Management.

I take the opportunity to thank also my colleagues on Council for their own continuing commitment to OLPA's work and the support they have provided to me, to the management and staff of the charity and, most importantly, to the people we look after.

Ray Edwards
Chair of the Council of Management

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2021

The trustees (known as the Council of Management), who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements of the charity for the year ended 31 March 2021. Council has adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

The charity exists for the advancement of health and the relief of those in need by reason of disability, recognised charitable purposes under charity law. The Council of Management has consulted the Charity Commission guidance on public benefit and consider that OLPA conforms fully to the necessary requirements. Funding for day-to-day care provision comes mainly from Wiltshire County Council Department of Community Services and the benefits of the charity are open to any adult who has been assessed by the Wiltshire Department of Community Services as being in need of care and a suitable candidate for the services which OLPA provides.

The philosophy of OLPA and its fundamental aim are derived from the charity's formal objects and they are directed at enabling the charity's clients to live and enjoy as full a life as possible in their community. This is done in a practical sense by:

Residential care Providing small community-based homes and in-house care for people depending on individual needs;

Community Resource Associating with other agencies to enable people to have their own homes and providing care to those people and to people otherwise living in their own homes;

Support Providing support for all its clients in accordance with our values.

These activities are supported by and administrative headquarters in Warminster, providing management, development and training of the charity's staff, quality control of services and the management of resources.

OLPA's "historical" business is the provision of residential care and this continues to be the main thrust of the charity's work. Over the year, the main part of OLPA's expenditure, £1,823,560 was on this. The lesser part of expenditure was on the charity's Community Resource function. This accounted for £296,858.

The people cared for by the charity have a wide variety of learning, physical and social needs and OLPA has continued its initiatives in training, development of services and financial management, so as to ensure that the range and standard of care provided remain at a high level and meet not only the relevant statutory requirements and individual needs but also the demands of efficiency and financial prudence.

In addition, the Council of Management sets great store by an adherence to OLPA's values, deriving from the Charity's objectives and directed towards the personal development of the charity's clients. This embraces such things as training in life skills, help in personal development and the development of personal relationships, the provision of educational, recreational and socialising opportunities, and the fostering of a sense of belonging and encouragement to foster a sense of belonging in others.

The Council of Management employs a number of mechanisms to ensure that OLPA's values are promoted and its standard of care maintained. These include management reports, external care sector reports and publications, workshops and strategic reviews. In addition, the charity's care provision is regularly reviewed by the Care Quality Commission.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Chief Executive Officer's Report

The past year has, without doubt, been the most challenging in modern times. The global pandemic has brought unmitigated changes to all of our lives, and forced us into rethinking our entire way of being. The first warnings occurred just before the beginning of this reporting period, in March 2020, when infection rates started to rise rapidly across Europe. Two weeks before the official Government lockdown OLPA took the decision to limit staff contact, cancel training events and team meetings as well as strongly encouraging the people we support to forego clubs, day activities etc. At the time this was seen as perhaps an overreaction, however, with the benefit of hindsight I feel that we were absolutely right to protect our staff and vulnerable service users at that point.

I am pleased to report that OLPA have been relatively unscathed by C19 cases. We have had some positive tests amongst staff, however have experienced no serious cases of illness, either of staff or service users. The early days of the pandemic saw severe shortages of PPE, hand sanitiser, disinfectant and many other counter infection products. Our regular suppliers had no stock and we were forced to beg, borrow and steal what we could, searching the internet for items, often at highly inflated prices. We managed to obtain 250 litres of hand sanitiser from a distillery and some local businesses and private individuals donated PPE, 3D printed masks and other essential supplies and for this we are very grateful.

The situation eased later in the year as the Government sourced and distributed PPE, sanitiser and other essentials through Portals, open to anyone registered with CQC, at no cost to organisations. We also benefitted from central Government grants, administered by the local authority, aimed at reducing staff movement between homes, enabling home working and controlling potential transmission of infection. The grants enabled us to pay staff who were away from work as a result of positive tests, track and trace warnings or shielding due to pre existing health conditions.

The various lockdowns and care home regulations have brought many changes to the lifestyles of the people we support, most of whom have been confined to their homes for the majority of the reporting period, without face to face contact with families or friends. Some have had to isolate in their rooms for up to 14 days as a result of symptoms or positive tests. These things have proved very taxing, particularly for those people who do not have the cognitive ability to understand why their lives have been so dramatically restricted. We have seen some behavioural changes that could be attributed to this, however, at the same time we have also seen people who appear to have thrived on staying at home and making the most of their environments. Families have struggled with the embargo on contact with their loved ones, but by and large have been very supportive and understanding of the regulations that have been imposed on care homes. We have supplied internet enabled tablets to every service, and this has enabled people living in our homes to keep in touch with families and friends via Zoom etc, and whilst not being the same as face to face visits, the scheme has proved to be very popular and well utilised.

Our staff teams have risen to the challenges of the year with great dedication, commitment and bravery, and deserve the highest praise and respect. The infection control regulations have meant that our workers have had to wear PPE (aprons, masks, visors, gloves etc) for their entire working time as well as undergoing two lateral flow and one PCR test per week. There have been few complaints and some very imaginative and innovative work has been done in creating and delivering activities to keep people busy, occupied and entertained under the most difficult of circumstances. We have largely been able to limit our staff to just working in one service, thus reducing the risk of infection spreading between homes.

Our outreach teams have worked unstintingly to support people living in their own homes, many of whom have been shielding due to health status. Our staff have shopped, arranged deliveries of food and medication and provided advice and mental health support. This has been vital, particularly for those who live alone and would otherwise have had no contact with the outside world.

Our headquarters lend themselves well to social distancing and so we have been able to maintain a core presence at base. We have throughout the pandemic met as a team once a week to interpret and implement the vast amounts of guidance and regulations and to ensure the safety of the people supported and our staff. Our central team have worked tirelessly to support, guide and encourage the people working in our houses and supporting people in their own homes.

The OLPA Trustees have not met in person as a committee this year, however we have used virtual tools such as Zoom, Teams etc to conduct our necessary business and decision making, as well as socially distanced meetings between myself and the chair and de facto treasurer. I am, as always, very grateful for the many layers of support, wisdom and guidance that they bring to the organisation, and for their commitment and dedication.

To turn to finances, we have returned a healthy surplus for the year, in contrast to the deficit of the last accounting period. This has largely been due to decreased staff costs as people have needed less support to access community activities, as well as various grant funding throughout the pandemic.

In my last report, I raised the potential burden of back payments for sleep ins, with a potential liability to OLPA of between £250,000 - £300,000. The matter has now adjudicated by the Supreme Court, who found in favour of Mencap and so we are now able to remove the contingent liability from our accounts. We have of course been paying sleep ins at national minimum wage for the past four years, and whilst local authorities have not yet made efforts to reduce payments for sleep in duties, I am not sanguine that this will remain the case.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2021

Training for staff has obviously been effected by the pandemic, with the restrictions leaving us unable to provide classroom or service located learning. We have instead made use of internet based training and examination in order to fulfil our training and development responsibilities. Whilst not ideal in some ways, the experience has led us to explore the potential opportunities of e based learning, and potential cost savings and efficiencies.

Our usual systems of evaluation and quality assurance have been largely absent over the reporting period. We have restricted visitors to our services to the absolutely essential and so our regular management monitoring of homes has been paused. The CQC have also suspended inspections, however have maintained a regime of data analysis as well as regular telephone interviews. Our services continue to be rated as "good" by the CQC. We have of course continued to receive feedback from service users as well as holding regular, virtual meetings of all managers.

Local authority reviews have also been limited, although of late they appear to have found plenty of officers to reduce funding packages, arguing that people are not needing so much support as they have not been accessing the community. Experience would suggest that the same efforts will not be made in reassessing support packages once restrictions end and people return to their pre Covid lives.

So far as the future is concerned, I find myself again regarding the world of social care with some dismay. No action has been taken by Central Government to address the well documented care crisis, and the situation is getting worse. Local authorities are forced to make cuts to care packages, and cannot afford to provide services for those who need them, and so have introduced ever more severe eligibility criteria. We are seeing reviews that aim to cut packages of care to minutes per week, rather than hours. This is totally unsustainable, both financially and practically, as we cannot employ staff on a minute by minute basis. We continue to have a strained relationship with the local authority, as we are diametrically opposed in our philosophies, with OLPA wishing to make people's lives as good as they can be, and the local authority seeking to reduce support to the minimum possible whilst staying within the law.

We are experiencing unprecedented problems with recruitment and retention of staff. Local authority fees are based on an assumption that workers will be paid national minimum wage, not a living wage, and so we simply can't compete with the wages available in supermarkets, warehouses, transportation and delivery etc. Brexit has compounded the problem, as for many others, as European workers have returned home, and can no longer work in the UK, leaving a huge deficit in the available workforce. Providers are also becoming increasingly reluctant to invest money in services, particularly with the exponential increase in property prices, as a return on investment or even break even is ever more elusive.

Unless radical solutions are found to the problem, OLPA, along with many other organisations, are going to be forced to consider the feasibility of continuing to provide our traditional models of service. We are fortunate in that our assets and capital reserves are sufficient to diversify should we need to, whilst still adhering to our core aims and objectives.

I sincerely hope that the crisis in care is addressed as a matter of urgency, with long term sustainable options being identified.

To summarise, OLPA have faced a year of unprecedented challenges, but we continue to strive to maintain our work with the vulnerable people who rely on our services. We face whatever the future holds with a commitment to our core principles of human values, love, compassion, care and empathy.

Steve Gant
Chief Executive Officer, OLPA

FINANCIAL REVIEW

Finance

OLPA continues to operate on a sound financial basis, carefully keeping expenditure within the limits of the charity's income and continually striving to reduce costs without prejudicing the quality of care. The figures referred to above indicate that the charity continues to be well-settled and active, despite the restrictions on funding of local authorities.

It is important to note that, as we receive the charity's funding from statutory sources, the pandemic, in itself, will have no lasting effect on income and should not materially compromise OLPA's status as a going concern.

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves and future plans

The Council of Management maintains a policy of keeping the amount of the charity's financial reserves under review. Council's minimum reserves policy is to have in hand, at all times, reserve funds (that is, current assets) at least equal to six-months' expenditure, to protect the charity against delay or (temporary) shortfalls in funding. At the end of 2020-2021, OLPA's reserves, calculated in accordance with Charity Commission guidelines, stood at £2,210,350 (2020: £1,854,151).

It must be borne in mind, however, that the above reserves figure includes the charity's essential Property Improvements and Purchase Fund. The charity owns several houses for the people we look after. It is in the nature of OLPA's activities that these will need work, from time to time, by way of improvement or change to accommodate the changing needs of residents or the new needs of new incomers. It may also prove necessary, in the future, to replace an existing property, which has become unsuitable, with a new one.

The Council of Management does not consider this level reserves excessive, especially as we are in uncertain times. However, as will be shown later, under Future Plans, the amount of reserves is at risk of being reduced in the near future.

In addition to "current assets" reserves, our accounts show fixed assets, the land buildings owned by the charity, valued at £1,483,150. This includes £1,118,150 for functional property valued at its historical cost, less depreciation. The Council of Management is of the opinion that a current market valuation would be between £2,500,000 and £3,500,000.

Our Balance Sheet shows a slight decline in the value of fixed assets from that in 2019-20. However, total funds carried forward show a not insubstantial increase.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2021

FINANCIAL REVIEW

Internal financial controls

OLPA's policy on internal financial controls is based on the following key premises:

- The Council of Management and senior management are committed to a system of effective controls which is rigorous and applicable to an organization of the type and size of OLPA.
- The controls will adhere to available authoritative guidance and recognised base practice.
- The system of controls will, at all times, support the production and maintenance of accounting systems complying with the current Statement of Recommended Practice.
- The policy will be supported by a strong control structure, defined responsibilities, effective systems of monitoring, change control, review and reporting.

In-house reviews and annual examination of important aspects of control by the charity's accountants have confirmed that the necessary controls are being maintained.

Principal Risks and Uncertainties

OLPA's Council of Management has a duty to manage all risks to the effective management of the charity. Council has adopted a formal risk assessment policy which follows the relevant prescription in the Standard of Recommended Practice. The policy binds Council to:

- actively seek to identify and manage all significant risks to the pursuit of OLPA's defined philosophy and the achievement of business aims and objectives;
- bring a risk-focused approach to strategic and policy decision-making;
- ensure that management and staff are provided with the tools and training necessary to the identification and management of risk;
- require management and staff to bring a risk-focused approach to their areas of work and to manage the identified risks;
- seek to ensure that OLPA complies with best practice in risk management;
- encourage innovative development and problem-solving on the basis of an awareness of the risks which may be carried and confidence in the management of those risks;
- require periodic reporting from management.

The chief risk to the continued well-being and effectiveness of the charity derives mainly from the perceived potential for funding shortfalls. To manage this risk, OLPA conducts frank and vigorous negotiations with the local authority. We continue also to take steps to diversify the charity's work to include the type of client not previously catered for. The process of diversification will continue in the future. The most immediate risk, however, derives from severe difficulties in recruiting and keeping staff (as our Chief Executive Officer points out in his report). A failure to regain and maintain our necessary staffing level will obviously impact on our services but the simple fact is that better salaries are available elsewhere and, like other charitable care providers, we do not have the resources to match them. A vocation for care providing is, undoubtedly, a very noble thing but when the remuneration is so low as to be an insult, the needs to maintain a basic level of living, to live securely, to bring up a family, to feel valued and so forth, are going to intrude.

Risk assessments are, as a matter of course, carried out in respect of all OLPA's residential clients and the properties in which they live.

FUTURE PLANS

Our Chief Executive Officer, in his report above, has detailed the ways in which OLPA is carrying out and developing its work and we will continue in this direction for the foreseeable future.

However, it is very likely that the future will be challenging. The pandemic may not have a significant effect on the charity's finances but it is presenting unforeseen difficulties and pressures on us. The "sleep-in" issue, referred to in last year's Report, has been resolved and will not, as we feared, impose any additional financial burden on the charity.

Again as mentioned in last year's Report, the financial situation (along with other considerations) has turned our minds to the question of whether the charity's present business model needs to be changed. This would not, by any means, necessarily be all bad news. The interests of the people we look after would always have priority and it is our intention that any change in the model would provide a (perhaps, more) congenial and supportive environment for them. The demands of the pandemic have largely (and necessarily) taken our attention from this issue but it will be addressed in the coming year.

Ordinary Life Project Association

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

OLPA is a private limited company limited by guarantee, as defined by the Companies Act 1985, and is administered in accordance with its Memorandum and Articles of Association.

The charity is governed by the Council of Management of the charity. The members of Council are the directors of the company and the trustees of the charity. The Council of Management holds ultimate power and responsibility. Its function embraces the whole range of trustee responsibilities:

- to ensure the continuing health of OLPA by setting objectives and making long-term plans
- to provide the means and resources for development
- to maintain a strong trustee hold and provide positive leadership for OLPA management
- to ensure the quality of care provided by the charity
- to discharge the duties of a company's board of directors.
- the statutory requirements for charity trustees apply to members of Council.

Members of the Council of Management are chosen for the added value they can bring to Council and to OLPA. Key to the assessment procedure is a realistic judgement as to whether or not the prospective member will be able and prepared to give the necessary to OLPA in terms of interest, time, energy and (where applicable) the application of specialist skills. An equal opportunities policy is observed in the recruitment of members. Council seeks also to maintain a balance of skills and outlooks among its members, drawing on experience of the care and health sectors as well as the organisational and financial knowledge and disciplines needed for the proper governance of the charity.

Council ensures that new members know what is expected of them - and are made to feel that they will be given the chance to make a valued contribution.

The Council of Management and the Chief Executive Officer constitute the top-level management of the charity, the former focusing on strategy and direction and the latter on operational matters and advising Council. All Council members give their time freely and no remuneration was paid to any of them during the year; nor were any expenses reimbursed.

Arrangements for Setting Pay and Remuneration of Key Management Personnel are as follows:

The Chief Executive Officer's salary is reviewed annually and determined by reference to the current pay level for comparable posts in the voluntary sector, derived from the annual review carried out by the Association of Chief Executives of Voluntary Organisations. (Account is also taken of whether or not junior staff have received a pay rise in that year.) The salaries of middle and junior management staff and of care staff are determined to reflect the current pay levels for comparable staff in the care sector.

FUNDRAISING STANDARDS INFORMATION

The charity does not actively solicit donations from the public and has no need to develop formal policies on its fundraising approach.

Ordinary Life Project Association

Report of the Trustees
for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the Ordinary Life Project Association for the purposes of company law and called the Council of Management) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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


In so far as the Council of Management is aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

AUDITORS

The auditors, MHA Monahans, will be proposed for re-appointment at the November 2021 meeting of the Council of Management.

Approved by order of the board of trustees on *15 April 2021* and signed on its behalf by:


.....
R E Edwards - Trustee

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Opinion

We have audited the financial statements of Ordinary Life Project Association (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

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 Report of the Trustees.

**Report of the Independent Auditors to the Members of
Ordinary Life Project Association**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' 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:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Understanding of management's internal controls designed to prevent and detect irregularities, and fraud;
- Reviewing the minutes of Board of Trustees meetings;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing of expenses;
- Performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- Reviewing of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- Identifying and testing journal entries.

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.



James Gare (Senior Statutory Auditor)
for and on behalf of MHA Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Date: 20 December 2021.....

Ordinary Life Project Association

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	116,351	-	116,351	-
Charitable activities					
Provision of homes and care	4	1,992,337	-	1,992,337	1,805,475
Community resource		326,872	-	326,872	316,464
Investment income	3	16,504	-	16,504	18,613
Total		<u>2,452,064</u>	<u>-</u>	<u>2,452,064</u>	<u>2,140,552</u>
EXPENDITURE ON					
Charitable activities					
Provision of homes and care	5	1,838,560	-	1,838,560	1,808,117
Community resource		296,858	-	296,858	450,296
Total		<u>2,135,418</u>	<u>-</u>	<u>2,135,418</u>	<u>2,258,413</u>
Net gains on investments		<u>23,000</u>	<u>-</u>	<u>23,000</u>	<u>8,000</u>
NET INCOME/(EXPENDITURE)		<u>339,646</u>	<u>-</u>	<u>339,646</u>	<u>(109,861)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,353,854</u>	<u>-</u>	<u>3,353,854</u>	<u>3,463,715</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,693,500</u></u>	<u><u>-</u></u>	<u><u>3,693,500</u></u>	<u><u>3,353,854</u></u>

The notes form part of these financial statements

Ordinary Life Project Association (Registered number: 02067438)

**Balance Sheet
31 March 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	1,118,150	1,157,703
Investment property	13	365,000	342,000
		<hr/>	<hr/>
		1,483,150	1,499,703
CURRENT ASSETS			
Debtors	14	206,644	128,408
Cash at bank and in hand		2,139,385	1,897,517
		<hr/>	<hr/>
		2,346,029	2,025,925
CREDITORS			
Amounts falling due within one year	15	(135,679)	(171,774)
		<hr/>	<hr/>
NET CURRENT ASSETS		2,210,350	1,854,151
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,693,500	3,353,854
		<hr/>	<hr/>
NET ASSETS		3,693,500	3,353,854
		<hr/>	<hr/>
FUNDS			
Unrestricted funds:	18		
General fund		2,152,882	1,796,683
Property improvements / purchase fund		100,000	100,000
Fixed Asset fund		1,118,150	1,157,703
Revaluation Reserve		322,468	299,468
		<hr/>	<hr/>
		3,693,500	3,353,854
		<hr/>	<hr/>
TOTAL FUNDS		3,693,500	3,353,854
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 Oct / 2021 and were signed on its behalf by:



.....
R E Edwards - Trustee



.....
L Snelus - Trustee

Ordinary Life Project Association

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	234,760	(95,020)
Net cash provided by/(used in) operating activities		<u>234,760</u>	<u>(95,020)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,123)
Interest received		7,108	11,409
Net cash provided by investing activities		<u>7,108</u>	<u>10,286</u>
Change in cash and cash equivalents in the reporting period		<u>241,868</u>	<u>(84,734)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,897,517</u>	<u>1,982,251</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,139,385</u></u>	<u><u>1,897,517</u></u>

The notes form part of these financial statements

Ordinary Life Project Association

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	339,646	(109,861)
Adjustments for:		
Depreciation charges	39,553	42,020
Gain on investments	(23,000)	(8,000)
Interest received	(7,108)	(11,409)
Increase in debtors	(78,236)	(66,396)
(Decrease)/increase in creditors	(36,095)	58,626
Net cash provided by/(used in) operations	<u>234,760</u>	<u>(95,020)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	1,897,517	241,868	2,139,385
	<u>1,897,517</u>	<u>241,868</u>	<u>2,139,385</u>
Total	<u>1,897,517</u>	<u>241,868</u>	<u>2,139,385</u>

Ordinary Life Project Association

Notes to the Financial Statements **for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ordinary Life Project Association is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details on page 6 of these financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Local authority income

Income from local authorities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. The major element of this income is in respect of a contract under which the charity receives payment for the provision of care and support services for people with learning disabilities. The contract is for an agreed amount per resident and the amount paid by the Local Authority is the difference between this figure and the amount the charity receives as income from the residents.

Income from residents

The sums due to the charity from the residents for the provision of care are recognised when entitlement has occurred. The major element of this income is the DSS benefits allocated to each resident and passed on to the charity. Other income from residents is recognised when received.

Investment income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Ordinary Life Project Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, such as by project and by income received ratios as set out in note 7.

Tangible fixed assets

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:-

Freehold buildings	Over 50 years
Fixtures and fittings	15% on the straight line method
Motor vehicles	25% on the straight line method

Cash at bank and in hand

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

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property is measured at fair value, revalued at the end of each financial year based on the market value of equivalent properties.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity's designated funds are those where the trustees have set aside money for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments, as defined by FRS102. The financial assets and liabilities and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and measured at fair value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Lease commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for certain employees. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. In addition, the company makes contributions to National Health Service Superannuation funds in respect of certain care staff. As the charity has no liability in respect of any deficit on this Scheme the Scheme has been accounted for as if it were a defined contribution scheme.

Donated goods

Donated goods, services, and facilities are recognised when control over the expected economic benefits arising from the donation has passed to the charity, those economic benefits are more likely to arise than not, and the fair value of the donation to the charity can be measured reliably.

Where entitlement and probable benefits exist, yet fair value cannot be measured reliably, an estimate is included within the accounts as to the fair value of the donation, along with a description pertaining to the nature of the donation within the notes.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	15,000	-
Grants	101,351	-
	<u>116,351</u>	<u>-</u>

For the current year, an estimate of £15,000 is included within donations, in respect of donated goods supplied to the charity in response to the ongoing COVID-19 pandemic. This estimate is based on expenditure incurred in the first half of the year and adjusted to account for the expectation that sufficient supplies were initially acquired to provide for the second half.

These goods include PPE items, such as gloves and masks, sanitisation products, and computing equipment to improve remote working conditions.

Grants received, included in the above, are as follows:

	2021 £	2020 £
HMRC - Coronavirus Job Retention Scheme	9,865	-
Wiltshire County Council - Coronavirus Support	91,486	-
	<u>101,351</u>	<u>-</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Rents received	9,396	7,204
Deposit account interest	7,108	11,409
	<u>16,504</u>	<u>18,613</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		2021 £	2020 £
Contracts	Activity Provision of homes and care	1,992,337	1,805,475
Contracts	Community resource	326,872	316,464
		<u>2,319,209</u>	<u>2,121,939</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
County Council contract care income	1,757,546	1,611,499
Community resource	326,872	316,464
Resident DSS receipts	157,778	153,396
Mobility money	28,173	24,102
Housing benefits	6,462	6,464
Other income	42,378	10,014
	<u>2,319,209</u>	<u>2,121,939</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Provision of homes and care	1,506,294	332,266	1,838,560
Community resource	242,769	54,089	296,858
	<u>1,749,063</u>	<u>386,355</u>	<u>2,135,418</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	1,264,771	1,117,358
Rates and water	23,655	27,874
Insurance	16,997	17,766
Light and heat	27,953	25,056
Telephone	3,502	19,949
Repairs and renewals	30,919	19,474
Equipment hire	3,814	3,825
Sundries	31,828	23,735
Motor expenses	5,781	13,251
Agency staff	179,091	435,180
Housekeeping	74,894	80,203
Residents allowances	25,934	30,695
Recruitment Fees	6,612	6,426
Depreciation	38,312	40,285
Donated Goods Expenditure	15,000	-
	<u>1,749,063</u>	<u>1,861,077</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. SUPPORT COSTS

	Premises and associated costs £	Office and associated costs £	Human resources £	Governance costs £	Totals £
Provision of homes and care	18,607	35,828	267,065	10,766	332,266
Community resource	3,029	5,830	43,477	1,753	54,089
	<u>21,636</u>	<u>41,658</u>	<u>310,542</u>	<u>12,519</u>	<u>386,355</u>

Basis of Apportionment

Costs directly allocated to activities have been split on a project basis. Support costs have been apportioned in the same ratio as income directly received regarding the two activities which approximates to 86% residential and 14% supported living.

Support costs, included in the above, are as follows:

Premises and associated costs

	Provision of homes and care £	Community resource £	2021 Total activities £	2020 Total activities £
Premises costs	<u>18,607</u>	<u>3,029</u>	<u>21,636</u>	<u>11,581</u>

Office and associated costs

	Provision of homes and care £	Community resource £	2021 Total activities £	2020 Total activities £
Office costs	8,636	1,406	10,042	5,975
Motor expenses	8,647	1,408	10,055	10,805
Telephone	12,743	2,075	14,818	18,711
Advertising	-	-	-	399
Professional & consultancy fee	1,007	164	1,171	1,299
Bank charges	928	151	1,079	1,029
Sundries	2,797	455	3,252	3,579
Bank Interest Paid	-	-	-	35
Depreciation of tangible fixed assets	1,070	171	1,241	1,735
	<u>35,828</u>	<u>5,830</u>	<u>41,658</u>	<u>43,567</u>

Human resources

	Provision of homes and care £	Community resource £	2021 Total activities £	2020 Total activities £
Wages	234,028	38,098	272,126	281,543
Social security	22,732	3,701	26,433	27,528
Pensions	6,653	1,083	7,736	11,746
Payroll services	2,713	442	3,155	2,481
Staff training	831	135	966	5,029
Recruitment Fees	108	18	126	427
	<u>267,065</u>	<u>43,477</u>	<u>310,542</u>	<u>328,754</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. SUPPORT COSTS - continued
Governance costs

			2021	2020
	Provision of homes and care £	Community resource £	Total activities £	Total activities £
Auditors' remuneration	<u>10,766</u>	<u>1,753</u>	<u>12,519</u>	<u>13,434</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	13,000	13,000
Auditors remuneration - under provision last year	-	434
Auditors remuneration - over provision last year	(481)	-
Depreciation - owned assets	39,553	42,020
Property rentals	<u>9,396</u>	<u>7,204</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	1,423,623	1,300,699
Social security costs	112,878	101,411
Other pension costs	34,565	36,065
	<u>1,571,066</u>	<u>1,438,175</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Care	61	69
Administration	8	8
	<u>69</u>	<u>77</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	<u>1</u>	<u>1</u>

Key management personnel remuneration

The total amount of employee benefits received by key management personnel is £166,527 (2020: £184,698). The charity considers its key management personnel comprise the trustees and the Central Management Team, which is the Chief Executive Officer, the Residential Services Co-ordinator, the Supported Living Co-ordinator and the Personnel Officer.

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of homes and care	1,805,475	-	1,805,475
Community resource	316,464	-	316,464
Investment income	18,613	-	18,613
Total	2,140,552	-	2,140,552
EXPENDITURE ON			
Charitable activities			
Provision of homes and care	1,808,117	-	1,808,117
Community resource	450,296	-	450,296
Total	2,258,413	-	2,258,413
Net gains on investments	8,000	-	8,000
NET INCOME/(EXPENDITURE)	(109,861)	-	(109,861)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,463,715	-	3,463,715
TOTAL FUNDS CARRIED FORWARD	3,353,854	-	3,353,854

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020 and 31 March 2021	1,667,307	28,905	58,390	1,754,602
DEPRECIATION				
At 1 April 2020	526,398	22,667	47,834	596,899
Charge for year	33,346	1,560	4,647	39,553
At 31 March 2021	559,744	24,227	52,481	636,452
NET BOOK VALUE				
At 31 March 2021	1,107,563	4,678	5,909	1,118,150
At 31 March 2020	1,140,909	6,238	10,556	1,157,703

The trustees are of the opinion that a current market valuation of the freehold property is between £2,500,000 and £3,500,000.

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020	342,000
Revaluation	23,000
	<hr/>
At 31 March 2021	365,000
	<hr/>
NET BOOK VALUE	
At 31 March 2021	365,000
	<hr/>
At 31 March 2020	342,000
	<hr/>

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2021	23,000
Valuation in 2020	8,000
Valuation in 2019	291,468
Cost	42,532
	<hr/>
	365,000
	<hr/>

Investment property is revalued at the year end based on the fair value of the property estimated by the trustees via the use of market values of similar properties. Prior to 2019 the property was a functional fixed asset valued at depreciated cost. The large valuation adjustment in 2019 reflects the property's change of use and a change of valuation method to a fair value basis..

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	31,178	36,867
Prepayments and accrued income	175,466	91,541
	<hr/>	<hr/>
	206,644	128,408
	<hr/>	<hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	58,342	57,692
Social security and other taxes	25,957	26,237
Other creditors	-	815
Accruals and deferred income	51,380	87,030
	<hr/>	<hr/>
	135,679	171,774
	<hr/>	<hr/>

For the 2020 period, other creditors contained outstanding NHS pension contributions of £815. There were no other equivalent creditors in 2021.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	8,958	8,879
Between one and five years	9,583	15,551
	<hr/>	<hr/>
	18,541	24,430
	<hr/>	<hr/>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets	-	1,118,150	-	1,118,150
Investments	42,532	322,468	-	365,000
Debtors	206,644	-	-	206,644
Cash at bank	2,039,385	100,000	-	2,139,385
Creditors	(135,679)	-	-	(135,679)
	<u>2,152,882</u>	<u>1,540,618</u>	<u>-</u>	<u>3,693,500</u>

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,796,683	356,199	2,152,882
Property improvements / purchase fund	100,000	-	100,000
Fixed Asset fund	1,157,703	(39,553)	1,118,150
Revaluation Reserve	299,468	23,000	322,468
	<u>3,353,854</u>	<u>339,646</u>	<u>3,693,500</u>
TOTAL FUNDS	<u>3,353,854</u>	<u>339,646</u>	<u>3,693,500</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,452,064	(2,095,865)	-	356,199
Fixed Asset fund	-	(39,553)	-	(39,553)
Revaluation Reserve	-	-	23,000	23,000
	<u>2,452,064</u>	<u>(2,135,418)</u>	<u>23,000</u>	<u>339,646</u>
TOTAL FUNDS	<u>2,452,064</u>	<u>(2,135,418)</u>	<u>23,000</u>	<u>339,646</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	1,873,647	(75,841)	(1,123)	1,796,683
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,198,600	(42,020)	1,123	1,157,703
Revaluation Reserve	291,468	8,000	-	299,468
	<u>3,463,715</u>	<u>(109,861)</u>	<u>-</u>	<u>3,353,854</u>
TOTAL FUNDS	<u>3,463,715</u>	<u>(109,861)</u>	<u>-</u>	<u>3,353,854</u>

Ordinary Life Project Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,140,552	(2,216,393)	-	(75,841)
Fixed Asset fund	-	(42,020)	-	(42,020)
Revaluation Reserve	-	-	8,000	8,000
	<u>2,140,552</u>	<u>(2,258,413)</u>	<u>8,000</u>	<u>(109,861)</u>
TOTAL FUNDS	<u>2,140,552</u>	<u>(2,258,413)</u>	<u>8,000</u>	<u>(109,861)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,873,647	280,358	(1,123)	2,152,882
Property improvements / purchase fund	100,000	-	-	100,000
Fixed Asset fund	1,198,600	(81,573)	1,123	1,118,150
Revaluation Reserve	291,468	31,000	-	322,468
	<u>3,463,715</u>	<u>229,785</u>	<u>-</u>	<u>3,693,500</u>
TOTAL FUNDS	<u>3,463,715</u>	<u>229,785</u>	<u>-</u>	<u>3,693,500</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,592,616	(4,312,258)	-	280,358
Fixed Asset fund	-	(81,573)	-	(81,573)
Revaluation Reserve	-	-	31,000	31,000
	<u>4,592,616</u>	<u>(4,393,831)</u>	<u>31,000</u>	<u>229,785</u>
TOTAL FUNDS	<u>4,592,616</u>	<u>(4,393,831)</u>	<u>31,000</u>	<u>229,785</u>

Property improvements / purchase fund

This fund is to be used for major improvements to property and towards future acquisitions.

Fixed asset fund

This fund represents the total value of fixed assets held by the charity at the year end date.

Transfers

Transfers have been made in the year to update the fixed asset fund to represent the total value of fixed assets held by the charity.

Ordinary Life Project Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

19. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions (2020: nil)

20. ULTIMATE CONTROLLING PARTY

The trustees consider that the charity is jointly controlled by the trustees and that there is no ultimate controlling party.