

# SOCIAL CARE IN ACTION

England & Wales · Charity number 1096903

## Details

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Other names	THE QUINN CENTRE
Status	Registered
Legal form	Charitable company
Company number	04526806
Registered	2003-04-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	1 Paynes Road Southampton SO15 3DL
Phone	02380366663
Email	<a href="mailto:hello@sciagroup.co.uk">hello@sciagroup.co.uk</a>
Website	<a href="http://www.sciagroup.co.uk">www.sciagroup.co.uk</a>

## Activities

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**Objects:** THE ADVANCEMENT OF HEALTH AND THE RELIEF OF THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, OR OTHER DISADVANTAGE FOR THE PUBLIC BENEFIT IN PARTICULAR, BUT NOT LIMITED TO THE PRACTICE AND PROVISION OF HEALTH, EDUCATION, CARE OR COMMUNITY SERVICES; TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** Health and Social Care

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- Dorset
- Hampshire
- Portsmouth City
- Southampton City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£5,398,876	£6,135,981	£2,687,170	211
2023-09-30	£4,918,364	£5,404,159	£3,424,275	193
2022-09-30	£4,537,035	£5,054,269	£3,980,070	181
2021-09-30	£8,233,398	£4,763,445	£4,499,300	183
2020-09-30	£11,801,911	£12,340,743	£963,578	239

## Trustees

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Name	Role	Appointed
<b>Maxwell Bradbury-Knight</b>	Chair	2025-09-24
Adam Eyre		2026-03-17
Andrew Tonkin		2021-05-25
David Martin Ball		2021-05-25
Dominic Lodge		2013-10-30
Nazira Sherali Hussein Jones		2026-03-17
Nick Kohn		2021-05-25
Nicola Ward		2024-12-10
Rebecca Dries		2024-12-10

**SOCIAL CARE IN ACTION**

England & Wales - Charity number 1096903

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# Accounts

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**SOCIAL CARE IN ACTION**

**CONSOLIDATED**  
**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 04526806**

**REGISTERED CHARITY NUMBER: 1096903**

**SOCIAL CARE IN ACTION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees are pleased to present their annual report and audited consolidated Financial Statements of the charitable company and its subsidiaries for the year ended 30 September 2024, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name</b> Social Care in Action	<b>Registered Office</b> 1 Paynes Road Southampton SO15 3DL
<b>Charity Registration Number</b> 1096903	
<b>Company Registration Number</b> 04526806	

**DIRECTORS AND TRUSTEES**

The directors of the charitable company, for the purposes of company law, are also its trustees for the purpose of charity law. The trustees who served during the year and since the year end are as follows:

L Judd	Resigned 5 July 2024
E Hickman	Chair
D Lodge	
D Corben	Resigned 26 March 2024
R Dickenson	Resigned 21 January 2025
B Aarons	
N Kohn	
A Tonkin	Treasurer
D Ball	
S Ali	Resigned 23 April 2024
T Yendell	Resigned 23 April 2024
D Curtis	Appointed 23 September 2023, resigned 18 November 2024
R Dries	Appointed 10 December 2024
N Ward	Appointed 10 December 2024

**GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES**

SCA Care	Registered Society No: 27461R
SCA Transport Services	Registered Society No: 29035R
Options Wellbeing Trust	Charitable Company No: 4699108
The Steven James Practice (Dissolved)	Charitable Company No: 5278016
Flat Spaces Foundation	Charitable Company No: 9098286
Flat Spaces (Ropley) Limited	Company No: 8560255
Southampton Healthy Living (Dissolved)	Company No: 10627689

**SENIOR MANAGEMENT TEAM**

R Rossiter	Group Chief Executive Officer	M Wrycraft	Head of Facilities
K McCarthy	Head of Human Resources	D Wearn	Head of Operations
R Dickenson	Interim Head of Finance: appointed 21 January 2025		
D Freshwater	Group Chief Executive Officer: resigned 31 July 2024		
B Allen-Hutin	Head of Finance: resigned 4 October 2024		
W Lee	Head of Health and Wellbeing: resigned 31 December 2024		
N Evans	Interim Head of Finance: appointed 3 September 2024, resigned 31 January 2025		

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### OUR ADVISORS

##### Auditor

Saffery LLP  
Midland House  
2 Poole Road  
Bournemouth  
BH2 5QY

##### Bankers

Lloyds Bank  
30 Commercial Road  
Totton  
SO40 3TH

#### STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

#### AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

- the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage for the public benefit in particular, but not limited to the practice and provision of health, education, care or community services; and
- to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### Public Benefit Statement

Our main activities and who we try to benefit are described above.

Our charitable activities focus on care in the community, transport, training, counselling services and operating a wellbeing centre.

All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

#### ACHIEVEMENTS AND PERFORMANCE

SCA Care has demonstrated resilience and adaptability in the face of various challenges, particularly in the home care and specialist care sectors. While financial deficits were evident, the growth in client numbers and consistent service delivery reflect a commitment to excellence. The success in extra care and day care services suggests a solid foundation for potential recovery and growth, positioning SCA Care favourably for the upcoming year. A focus on financial management and leveraging strengths in service delivery will be crucial for future stability and expansion.

#### Home Care

The SCA Home Care team has made notable strides in adapting to the evolving landscape of home care services over the past financial year. Despite facing challenges, we successfully pivoted our focus towards self-funding customers, which initially yielded positive financial results until May 2024. Our commitment to maintaining high-quality care has been evident, even as we navigate a competitive environment. The SCA Home Care team achieved the highest ranking of all providers delivering to Southampton City Council (SCC) in 2024 as audited in their Provider assessment market management toolkit (PAMMS)

However, the overall financial performance reflects a reduction in income, particularly from local authorities. Southampton City Council remains our largest customer, but due to the recent recommissioning of the care framework, SCA Care has fallen outside the top 10 providers. This change has significantly hindered our ability to secure new care packages, leading to a decline in overall income.

Moreover, the loss of several substantial packages to local authority-funded provisions has negatively impacted our budget position for 2024. This decline occurs against a backdrop of significant shortfalls in social care funding at a national level. Notably, Southampton City Council has narrowly avoided Section 114 bankruptcy and is currently undergoing substantial restructuring alongside that of the Hampshire and Isle of Wight Integrated Care Board, another significant funder of SCiA.

Whilst we have achieved important milestones in adapting our service offerings, our financial outlook remains challenged, necessitating continued strategic adjustments in response to the shifting funding landscape.

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

#### **ACHIEVEMENTS AND PERFORMANCE - continued**

During the financial year, SCA Home Care reached a peak of 3,741 hours of care delivered in a single month, a decrease from the previous year's high of 5,038 hours. This decline can be primarily attributed to the loss of a few significant care packages, which has impacted our overall service delivery.

Despite this reduction in total hours, we have seen a positive trend in our client base. The number of clients has increased from 42 in October 2023 to 53 in September 2024, indicating a growing demand for our services. This growth has also been reflected in our staffing levels, with an increase in personnel to support the expanding client roster.

These operational highlights demonstrate our resilience and ability to adapt to changing circumstances while still striving to meet the needs of our growing client community. Moving forward, we will continue to focus on enhancing our service delivery and exploring opportunities to regain lost income through new client acquisitions.

The overall financial income for the home care service for the year amounted to £933,856, significantly below the budgeted income of £1,328,734. This shortfall resulted in an expected budgeted contribution to core of £242,741. Despite these challenges, the service successfully achieved a contribution of £125,514 towards centralised costs. However, the overall performance of the home care service reflects a deficit of £117,227. This outcome underscores the financial pressures we have faced throughout the year, primarily due to the reduction in income and loss of significant care packages. Moving forward, addressing this deficit will be a key priority as we seek to stabilise and enhance the financial viability of our home care services.

#### **Specialist Care**

The specialist care service has focused on aligning with key frameworks and is now a member of frameworks for Hampshire County Council, Southampton City Council, and Portsmouth City Council, as well as being a preferred provider for Hampshire and Isle of Wight ICB. Despite this strategic positioning, the number of customers has not increased.

In February 2024, the service delivered 6,051 hours, while December 2023 saw a lower delivery of 5,010 hours, influenced by individuals spending more time with family during the Christmas period. Overall, the service has seen minimal growth in hours delivered, averaging around 5,400 hours per month. The strategy over the past year has been to gain entry on relevant frameworks and prepare for bidding opportunities for potential work through mini competitions.

There has been consideration of purchasing a supported living service, although this idea received mixed feedback from commissioning managers who prefer a separation between support and accommodation providers. However, service level agreements with registered housing providers have been signed to act swiftly if suitable accommodation for individuals with increased needs becomes available.

In terms of financial performance, the budgeted income for the financial year was £1.9 million but only achieved £1.5 million, resulting in a shortfall of £426,761. Conversely, the contribution to core activities exceeded expectations, reaching £329,529 against an anticipated contribution of £280,068. The focus for the coming year will be on promoting independence among individuals to reduce reliance on services.

#### **Extra Care**

This year, our organisation has made significant strides in delivering extra care services within the New Forest area, while also facing some operational challenges. We successfully retained our extra care contract with Hampshire County Council. Although we had aspirations to expand our portfolio into new geographical areas, we take pride in the exceptional services we continue to provide from Barfields Court, Winfrid House, Gore Grange, and now Wooldridge View.

The mobilisation of our new extra care service in New Milton experienced a four-month delay, with the anticipated launch set for January 2024 not being achieved until April 2024. However, through our partnership with Hampshire County Council and People for Places, we were able to ensure a smooth transition. Once operational, the service quickly became fully occupied, with positive feedback from commissioners and key stakeholders.

During this period, we have seen a remarkable increase in service delivery hours, rising from 4,875 in October 2023 to 7,604 in September 2024. Additionally, our customer portfolio expanded from 64 to 117 individuals, reflecting significant success for our operational team. This growth necessitated a 50% increase in staffing levels, a testament to our effective recruitment and retention strategies within the extra care services and the exceptional work of the Management team.

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

#### **ACHIEVEMENTS AND PERFORMANCE - continued**

The anticipated income for this financial year was budgeted at £1,508,482; however, we achieved an actual income of £1,504,507. In terms of our contribution to core activities, we initially projected a contribution of £172,371, but the actual contribution was £104,807, resulting in a deficit of £67,564. This shortfall was primarily attributed to an additional £34,000 in staffing costs for the mobilisation, induction, and training of the new staff team at Wooldridge View, alongside increased agency recruitment fees.

While we faced financial challenges, our operational successes and the high-quality care we provide to our clients remain commendable. We look forward to building on these achievements in the coming year.

#### **SCA Care - Day Care (Southampton Living Well/SLW)**

Over the past 12 months, the Southampton Living Well Service has undergone significant changes and achieved notable successes. Following the request from our commissioning authority, Southampton City Council, we have concluded our partnership with Age UK Southampton (then Age UK Wiltshire) due to low occupancy levels in their hub. As a result, we are now the sole provider of the Southampton Living Well Service, entering the final year of our contract, which has been extended until July 2025 while the service is recommissioned.

The Southampton Living Well Service currently operates from two service areas: Freemantle Community Centre and Chamberlain Leisure Centre. We are pleased to report that occupancy levels have consistently remained at or above 90%, demonstrating strong demand for our services. Additionally, we have seen a positive trend in self-funding customers, with a consistent month-on-month increase, reflecting the community's growing reliance on our service.

Our service provides essential support and day respite for older individuals with current support needs, fostering an inclusive, active, and supportive environment. The management team has effectively promoted the service among commissioners and strategic social work teams, ensuring good visibility within the community.

In the last financial year, the expected budget for the Southampton Living Well Service was £496,374. We are pleased to report that we achieved a total income of £586,200, resulting in a positive variance of £89,826. Furthermore, the overall contribution to the core activities of our charity was anticipated to be £108,264; however, we exceeded this expectation, achieving a contribution of £138,179, some £29,915 ahead of our forecast.

The achievements over the past year highlight our commitment to providing invaluable services to the community while maintaining financial sustainability. We look forward to continuing our efforts in the coming year and to the successful recommissioning of the service.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### FINANCIAL REVIEW

These Financial Statements reflect the financial activity of Social Care in Action as a group of social enterprises and individually, whose activities are primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the SCiA group of social enterprises reflect the combined income and expenditure of the businesses, its activities and impacts. The SCiA group of social enterprises recorded a deficit of £737,105 in the year to 30 September 2024 (2023 – deficit of £555,795).

The group income in the year ended 30 September 2024 was £5,398,876 compared to £4,918,364 in the previous year. Expenditure for the year was £6,135,981 compared to £5,404,159 in the previous year. The group now has a total reserve of £2,687,170 at 30 September 2024 compared to £3,424,275 at 30 September 2023. The trustees are satisfied with the financial stability of the group.

#### Principal Funding Sources

The principal funding sources for the individual charitable company are currently by way of training sales to SCA Care.

#### Investment Powers and Policy

The trustees do not consider it prudent, at this stage, to invest income in stocks, shares or bonds for the longer term. The policy for investment is, therefore, to retain funds as cash and place them on bank deposit at the best rate obtainable.

#### Reserves Policy and Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The level of reserves is part of the charitable company's business planning, budgeting and forecasting process. It takes into account:

- risks associated with each stream of income and expenditure being different from that budgeted;
- planned activity levels; and
- organisational commitments.

It is the trustees policy to hold approximately three months running costs as free reserves. As at 30 September 2024 that would equate to a maximum of £1,533,996. The actual free reserves held at that date was £2,226,587. The trustees are of the view that the charitable company and group are a going concern.

The auditor's opinion on page 10 states that, based on the work they have performed, they have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent 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.

#### PLANS FOR FUTURE YEARS

Plans for SCA care concentrate on several significant areas over the next three years, prioritising sustainability, workforce development, operational resilience, and partnerships within the community.

**SCA Home Care** - the organisation aspires to broaden its self-funded portfolio while educating the workforce on the creation of sales funnels and customer relationship management systems. Additionally, there is an objective to expand geographical coverage and enhance the customer base.

**SCA Specialist Care** - SCA intends to strengthen its relationships with commissioning managers and continue engaging with the appropriate frameworks. The organisation will pursue opportunities for supported living services through tenders, ensuring that growth does not come at the expense of quality.

**SCA Extra Care** - SCA plans to maintain the advancements achieved over the past year whilst assessing upcoming tenders and introducing a self-funded offering within this service area for individuals whom want to gain more independence within the community.

**SCA Daycare** - The organisation aims to retain current contracts and collaborate with new partners for consortiums that align with the new commissioning requirements. The primary focus remains on mitigating social isolation and loneliness while delivering high-quality respite for older individuals within the Southampton community.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### PLANS FOR FUTURE YEARS - continued

**Options** - We will continue to promote the charity to stakeholders within our local authorities and the NHS, and work with them to identify gaps in provision that Options can support with. To ensure the ongoing financial sustainability of the charity we will also focus on the growth of our counselling offer with a keen eye on what is most impactful. Furthermore, Options will continue to pursue grant funding when available to tackle un-met needs in our communities.

**Transport** - Looking ahead to the upcoming financial year, our plan is to prioritise a strategy for financial viability, ensuring that it remains a key focus for our operations. A critical component of this strategy involves the continued provision of the Southampton Living Well service, which facilitates transport for individuals attending SCA Cares day services provision, which is subject to retendering in July 2025.

Should the contract for this service be renewed, it will be essential to consider the fleet renewal strategy to enhance our operational efficiency and service delivery. This will involve evaluating our current fleet and identifying opportunities for upgrades or replacements to better meet the needs of our users while also ensuring sustainability. By taking these proactive steps, we aim to secure the future of our services and continue supporting our community effectively.

#### Governing Document

The company is a charitable company limited by guarantee, incorporated on 5 September 2002 and registered as a charity on 8 April 2003. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10.

#### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Board. The directors are reappointed in accordance with the Memorandum and Articles of Association

#### Trustee Induction and Training

A programme is employed for the induction of new trustees. This includes visiting the offices, meeting staff and observing how the charitable company operates. It also encompasses a full induction in the charitable company's policies and procedures and involves examining the business plan.

#### Organisational Structure

Day to day operations and responsibilities are delegated to the Senior Management Team, who are responsible for ensuring the charitable company delivers the services specified, meets key performance targets and stays within the agreed budgets.

#### Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. The trustees have identified reputational risk, financial risk, IT risk and health and safety risk as being the major risks they are exposed to. To mitigate these, the charitable company have controls which include partnership working, upgrading electronic networks and introducing technology to record events as and when they occur. In addition, all staff are provided with handbooks detailing the organisations expectations when they join.

#### Related Parties

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are SCA Care, SCA Transport Services, along with Options Wellbeing Trust, Steven James Practice and Flat Spaces Foundation, companies limited by guarantee and Registered Charities, Southampton Healthy Living, a company limited by guarantee, and Flat Spaces (Ropley) Ltd a company limited by shares.

The charitable companies and registered societies are all operated and managed on a unified basis with Social Care in Action acting as the parent body.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### Key Management and Personnel Remuneration

The directors consider the board of directors, who are the charitable company's trustees and the senior management team, comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give their time freely as trustees in the year.

#### Pay Policy for Senior Staff

The trustees review the remuneration of senior staff periodically on the basis of the performance of the individual concerned and the charitable company and group as a whole.

#### RESPONSIBILITIES OF TRUSTEES

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these Financial Statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- and prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

#### Statement as to Disclosure to our Auditors

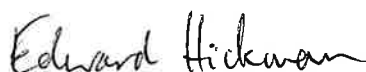
In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's and group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the charitable company's and group's auditor is aware of that information.

#### AUDITOR

A resolution to re-appoint Saffery LLP will be submitted to the annual general meeting.

**Approved by the trustees on 4 April 2025 and signed on their behalf by:**



.....  
**E HICKMAN**  
**CHAIR**

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF  
SOCIAL CARE IN ACTION****FOR THE YEAR ENDED 30 SEPTEMBER 2024****Opinion**

We have audited the financial statements of Social Care in Action (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30th September 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheet, the Consolidated Statement of Cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30th September 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

## **INDEPENDENT AUDITOR'S REPORT (Continued)**

### **For the year ended 30 September 2024**

#### **Other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

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

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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

## INDEPENDENT AUDITOR'S REPORT (Continued)

### For the year ended 30 September 2024

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

#### Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

#### Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

#### Use of our report

This report is made solely to the parent 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 parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Casidhe Baleri (Senior Statutory Auditor)  
for and on behalf of Saffery LLP

Bournemouth Office  
Midland House  
2 Poole Road  
Bournemouth  
BH2 5QY

Statutory Auditors

Date: 23 April 2025

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

## SOCIAL CARE IN ACTION

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNTS)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME</b>					
Donations and legacies	2	104,180	-	104,180	504
Charitable activities	3	5,165,394	-	5,165,394	4,796,259
Investment income	4	54,475	-	54,475	54,993
Community benefit trading	5	74,244	-	74,244	64,847
<b>Other Income</b>					
Gain on disposal of fixed assets		583	-	583	1,761
<b>TOTAL</b>		<b>5,398,876</b>	<b>-</b>	<b>5,398,876</b>	<b>4,918,364</b>
<b>EXPENDITURE</b>					
Charitable activities		6,091,620	-	6,091,620	5,359,754
Community benefit trading		44,361	-	44,361	39,205
Costs of fundraising		-	-	-	5,200
<b>TOTAL</b>	6	<b>6,135,981</b>	<b>-</b>	<b>6,135,981</b>	<b>5,404,159</b>
<b>NET EXPENDITURE FOR THE YEAR</b>	7	<b>(737,105)</b>	<b>-</b>	<b>(737,105)</b>	<b>(485,795)</b>
<b>OTHER RECOGNISED GAINS</b>					
Losses on revaluation of fixed assets		-	-	-	(70,000)
<b>MOVEMENT IN FUNDS FOR THE YEAR BEFORE TAX</b>		<b>(737,105)</b>	<b>-</b>	<b>(737,105)</b>	<b>(555,795)</b>
<b>TAX</b>	11	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(737,105)</b>	<b>-</b>	<b>(737,105)</b>	<b>(555,795)</b>
<b>TRANSFER OF UNRESTRICTED FUNDS</b>					
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,424,275	-	3,424,275	3,980,070
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,687,170</b>	<b>-</b>	<b>2,687,170</b>	<b>3,424,275</b>

The net expenditure for the purposes of the Companies Act 2006 comprises the net expenditure before other recognised gains or losses for the year of £737,105 (2023: Net Expenditure £485,795).

**SOCIAL CARE IN ACTION**  
**CONSOLIDATED AND PARENT BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2024**

	Note	Consolidated		Charitable Company	
		2024	2023	2024	2023
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	12	1,960,859	2,293,451	1,074,558	1,064,501
Investment property	13	190,000	190,000	-	-
Investments	14	-	-	2	2
<b>TOTAL FIXED ASSETS</b>		<b>2,150,859</b>	<b>2,483,451</b>	<b>1,074,560</b>	<b>1,064,503</b>
<b>CURRENT ASSETS</b>					
Debtors	15	820,697	800,339	290,407	300,844
Cash at bank and in hand		260,780	663,435	29	215,529
<b>TOTAL CURRENT ASSETS</b>		<b>1,081,477</b>	<b>1,463,774</b>	<b>290,436</b>	<b>516,373</b>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	16	(545,166)	(522,950)	(829,071)	(175,514)
<b>NET CURRENT ASSETS</b>		<b>536,311</b>	<b>940,824</b>	<b>(538,635)</b>	<b>340,859</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,687,170</b>	<b>3,424,275</b>	<b>535,925</b>	<b>1,405,362</b>
<b>NET ASSETS</b>	18	<b>2,687,170</b>	<b>3,424,275</b>	<b>535,925</b>	<b>1,405,362</b>

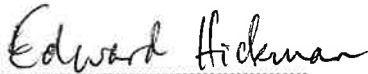
**GROUP / CHARITABLE COMPANY FUNDS**

Unrestricted Income Funds:	19				
- General funds		2,256,719	2,963,692	535,925	1,375,230
- Revaluation reserve		430,451	430,451	-	-
<b>Total Unrestricted Income Funds</b>		<b>2,687,170</b>	<b>3,394,143</b>	<b>535,925</b>	<b>1,375,230</b>
Designated Funds	19	-	30,132	-	30,132
Restricted income funds	19	-	-	-	-
<b>GROUP / CHARITABLE COMPANY FUNDS</b>		<b>2,687,170</b>	<b>3,424,275</b>	<b>535,925</b>	<b>1,405,362</b>

The trustees have prepared group Financial Statements in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These Financial Statements constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

The consolidated Balance Sheet incorporates all the charitable companies and registered societies within the SCiA group. The notes on pages 17 to 32 form part of these Financial Statements.

Approved by the trustees on 4 April 2025 and signed on their behalf by:

  
 E HICKMAN  
 CHAIR

  
 A TONKIN  
 TREASURER

**SOCIAL CARE IN ACTION**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	1	(716,592)	(388,834)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income		5,087	10,542
Proceeds from sale of property, plant and equipment		330,075	2,198
Proceeds from sale of investment		-	-
Purchase of property, plant and equipment		(21,225)	(174,165)
<b>NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES</b>		<b>313,937</b>	<b>(161,425)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(402,655)</b>	<b>(550,259)</b>
Cash and cash equivalents at the beginning of the year		663,435	1,213,694
<b>Cash and cash equivalents at the end of the year</b>	<b>2</b>	<b>260,780</b>	<b>663,435</b>

**SOCIAL CARE IN ACTION**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

	<b>Consolidated</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income for the year as per the Statement of Financial Activities	(737,105)	(555,795)
Adjustments for:		
Interest income shown in investing activities	(5,087)	(10,542)
Depreciation charges	16,317	22,127
Revaluation of fixed assets	-	70,000
Loss/(Gain) on disposal of fixed assets	7,425	(1,761)
(Increase)/Decrease in debtors	(20,358)	113,408
Increase/(Decrease) in creditors	22,216	(26,271)
<b>Net cash used in operating activities</b>	<b>(716,592)</b>	<b>(388,834)</b>

**ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>Consolidated</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	280,713	663,435
Bank overdraft	(19,933)	-
<b>Total cash and cash equivalents</b>	<b>260,780</b>	<b>663,435</b>

**SOCIAL CARE IN ACTION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**1. ACCOUNTING POLICIES**

**Charity Information**

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 1 Paynes Road, Southampton SO15 3DL. The charitable company is a public benefit company.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**(b) Group Financial Statements**

The consolidated Financial Statements incorporate the results of Social Care in Action and its related Registered Societies and charitable companies on a line by line basis.

The consolidated entity is referred to as the SCiA group of social enterprises (group).

The Charity has taken advantage of the exemption, under section 408 of the Companies Act 2006, not to publish its own Statement of Financial Activities. The charitable company's total income for the year was £250,742 (2023:£562,102) and its total expenditure was £1,120,178 (2023: £964,190) resulting in a net deficit of £869,436 (2023: deficit £402,088).

**(c) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities is accounted for when earned.
- Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Investment income is included when receivable.
- Donated services and facilities are included at the value to the charitable company. The value of services provided by volunteers has not been included in these Financial Statements. Volunteers are used to provide driving services assist in the operation of day centres.

**(d) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

Support 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, eg floor areas, per capita or estimated usage as set out in Note 7.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2024****1. ACCOUNTING POLICIES (CONTINUED)****(e) Tangible Fixed Assets**

Tangible fixed assets are stated at cost, less accumulated depreciation and any accumulated impairment losses. The costs of additions below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Buses and motor vehicles	2 to 6 years
Office equipment	2 to 7 years
Computer equipment	3 to 4 years
Training equipment	4 years
Furniture, fixtures and fittings	3 to 4 years
Freehold buildings and property	50 years
Property improvements	5 to 15 years

The related entities, Options Wellbeing Trust and Flat Spaces Foundation, measures freehold property at their fair value and are to be revalued every 5 years.

**(f) Investment Property**

Investment properties are initially measured at cost and subsequently at fair value, with the change recognised in the statement of financial activities.

**(g) Debtors**

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

**(h) Cash at Bank and in Hand**

Cash at bank and 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.

**(i) Creditors and Provisions**

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

**(j) Finance Lease Agreements**

Assets held under finance leases where substantially all of the benefits and risks of ownership accrue to the lessee, are capitalised and disclosed under tangible fixed assets at their fair value. The assets are depreciated over the shorter of the lease term or their useful economic life. The capital element of the future payments is treated as a liability. The total finance charge for each lease is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge for each accounting period.

**(k) Operating Lease Agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

**(l) Pension Costs**

The parent company, SCiA participates in the Hampshire County Council (HCC) pension scheme which is a Defined Benefit Pension Scheme within a multi-employer plan.

HCC have provided details of the deficit relating to each entity. The registered society and the charitable company have entered into an agreement with the multi-employer plan provider that determines how the deficit is to be funded and this has been recognised as a liability in the consolidated Financial Statements.

The charitable company and related entities also operate a defined contribution pension scheme. Payments to the scheme are charged as an expense as they fall due.

**(m) Taxation**

The activities of the charitable company and its related societies and charitable companies are exempt from Corporation Tax on their charitable activities, with the exception of Flat Spaces Ropley as this is a limited company, limited by shares and subject to Corporation Tax.

**(n) Termination Benefits**

Termination benefits are recognised as an expense when the entity is demonstrably committed to terminating the employment of an employee or group of employees before the normal retirement date. The entity is demonstrably committed when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal. Termination benefits are measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2024****1. ACCOUNTING POLICIES (CONTINUED)****(o) Fund Accounting**

Unrestricted funds consist of the general purposes fund and designated funds.

Designated funds are funds established by the trustees from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to/from the general purposes fund when the designated fund is closed.

Restricted Funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal.

**(p) Significant Judgements and Estimates**

Preparation of the Financial Statements may require management to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**(q) Financial Instruments**

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

### 2 DONATIONS AND LEGACIES

	Consolidated		Total Funds 2023 £
	Unrestricted Funds 2024 £	Total Funds 2024 £	
Donations	104,180	104,180	504
<b>Total</b>	<b>104,180</b>	<b>104,180</b>	<b>504</b>

The donations and legacies income for the year to 30 September 2023 of £504 was unrestricted.

### 3 CHARITABLE ACTIVITIES

	Consolidated		Total Funds 2023 £
	Unrestricted Funds 2024 £	Total Funds 2024 £	
Local Authority / NHS contracts	4,475,704	4,475,704	4,288,650
Customer contributions	416,042	416,042	258,079
Private counselling	179,734	179,734	117,257
Sundry income	5,600	5,600	40,521
Use of buses	4,070	4,070	4,765
Dial-a-ride	78,123	78,123	6,466
Grants received	6,121	6,121	80,521
<b>Total</b>	<b>5,165,394</b>	<b>5,165,394</b>	<b>4,796,259</b>

The group has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the group provides. There were no unfulfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The income received from charitable activities is split across the group's key activities as follows:

	Consolidated	
	2024 £	2023 £
Care	4,511,461	4,152,205
Transport	468,599	475,314
Information and counselling	185,334	168,740
<b>Total</b>	<b>5,165,394</b>	<b>4,796,259</b>

The consolidated income from charitable activities in the year to 30 September 2023 of £4,796,259 was unrestricted.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

### 4 INVESTMENT INCOME

	Consolidated		Total Funds 2023 £
	Unrestricted Funds 2024 £	Total Funds 2024 £	
Bank interest			
Rent received	5,087	5,087	10,542
	49,388	49,388	44,451
<b>Total</b>	<b>54,475</b>	<b>54,475</b>	<b>54,993</b>

The consolidated income from investment activities in the year to 30 September 2023 of £54,993 was unrestricted.

### 5 TRADING INCOME

	Consolidated		Total Funds 2023 £
	Unrestricted Funds 2024 £	Total Funds 2024 £	
Disabled Property Lets	74,244	74,244	64,847
<b>Total</b>	<b>74,244</b>	<b>74,244</b>	<b>64,847</b>

The consolidated income from trading activities in the year to 30 September 2023 of £64,847 was unrestricted.

### 6 ANALYSIS OF TOTAL EXPENDITURE

	Central £	Care £	Transport £	Consolidated Information		2024 Total £	2023 Total £
				& Counselling £	Adapted Holidays £		
Direct staff costs	830,821	3,392,130	276,066	355,663	-	4,854,680	4,208,820
Agency staff	-	243,198	-	-	13,250	256,448	283,882
Transport costs	-	-	68,836	-	-	68,836	84,118
Other direct costs	19,160	-	5,127	-	-	24,287	24,776
Daycare club amenities	-	73,351	-	-	-	73,351	42,776
Motor and travel	-	80,625	-	-	-	80,625	36,384
Bad debts written-off	-	430	-	23,022	-	23,452	1,391
Support costs (note 7)	227,096	275,669	58,231	116,620	3,780	681,396	643,988
Governance (note 7)	6,545	10,000	4,000	5,500	2,500	28,545	33,619
Community Benefit Trading	-	-	-	-	44,361	44,361	39,205
Fundraising	-	-	-	-	-	-	5,200
<b>Total</b>	<b>1,083,622</b>	<b>4,075,403</b>	<b>412,260</b>	<b>500,805</b>	<b>63,891</b>	<b>6,135,981</b>	<b>5,404,159</b>

The consolidated expenditure on charitable activities in the year to 30 September 2023 of £5,404,159 was unrestricted.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2024****7 ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

The group identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs, together with the governance costs, are applied to the charitable and fundraising activities undertaken (see note 6) in the year. Refer to the table below for the basis of apportionment and the analysis of support, fundraising and governance costs.

	Support	Total Governance	Consolidated		Basis of Apportionment
			2024	Funds 2023	
£	£	£	£		
Support staff costs and expenses	99,010	-	99,010	89,926	Time
Establishment costs	297,029	-	297,029	264,474	Usage
Administration expenses	94,888	-	94,888	119,999	Usage
Equipment and maintenance	35,207	-	35,207	33,206	Usage
Advertising and publicity	68,730	-	68,730	27,332	Usage
Recruitment expenses	42,540	-	42,540	46,797	Usage
Trustee expenses	-	1,045	1,045	1,323	Governance
Legal and professional fees	20,420	-	20,420	35,202	Usage
Audit fees	-	27,500	27,500	26,950	Governance
Bank charges and interest	7,255	-	7,255	9,052	Usage
Depreciation of fixed assets	16,317	-	16,317	22,126	Usage
<b>Total</b>	<b>681,396</b>	<b>28,545</b>	<b>709,941</b>	<b>677,607</b>	

**8 NET EXPENDITURE FOR THE YEAR**

This is stated after charging:

	Consolidated		Charitable Company	
	2024	2023	2024	2023
	£	£	£	£
Depreciation	16,317	22,127	8,059	7,749
Operating lease charges	41,225	51,173	-	-
Auditor's remuneration – Audit fee	27,500	26,950	4,000	3,920
Tax services	750	3,000	-	-
Other advice	725	150	-	-
Accountancy services	1,601	-	-	-

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the year ended 30 September 2024

**ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT****9 PERSONNEL**

	<b>Consolidated</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and other costs	4,746,809	3,666,800
Social Security costs	76,879	298,779
Pension costs	37,698	90,411
<b>Total</b>	<b>4,861,386</b>	<b>4,055,990</b>

Employees' emoluments between	<b>2024</b>	<b>2023</b>
£60,000 - £70,000	1	2
£70,000 - £80,000	2	1
£80,000 - £90,000	2	-
£90,000 - £100,000	-	1
£100,000 - £110,000	-	-
£110,000 - £120,000	-	-
£120,000 - £130,000	-	-
£130,000 - £140,000	1	-

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

	<b>2024</b>	<b>2023</b>
Carers	169	139
Drivers	15	15
Administration	27	39
<b>Total</b>	<b>211</b>	<b>193</b>

During the year £619 was paid to 2 trustees for expenses in carrying out their duties (2023: £719, 3 trustees). Certain members of the Management Committees of related entities within the SCiA group of social enterprises, who are not trustees of Social Care in Action, have received remuneration and expenses in those entities. These details are disclosed in the relevant entities Financial Statements.

The Senior Management Team received total employee benefits for the year of £519,913 (2023: £470,614). During the year, the Group incurred termination payments amounting to £78,179 (2023: £Nil). These payments were made in accordance with the Group's redundancy policy and were recognised as expenses in the period in which the charity became committed to the termination plan.

**10 OPERATING LEASE COMMITMENTS**

	<b>Consolidated</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Less than 1 Year	42,098	41,225
2-5 Years	67,909	86,530
More than 5 years	444,293	456,618
<b>Total</b>	<b>554,300</b>	<b>584,373</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2024****11 TAXATION**

Social Care in Action is a charitable company registered with The Charity Commission in England & Wales (charity number 1096903).

The charitable company is exempt from Corporation Tax on its charitable activities, reference XR86896.

The following societies had charitable status:

SCA Care (Reference X 01428/91)

SCA Transport Services (Reference XR 37023)

Options Wellbeing Trust and Southampton Healthy Living are also exempt from Corporation Tax on their charitable activities.

Provision has been made for taxation arising in the year to 30 September 2024 as follows:

	<b>Consolidated</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Corporation Tax provision for the year at 25%	-	-
Corporation tax on Prior Year	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12 TANGIBLE FIXED ASSETS**

	<b>Freehold Land &amp; Property £</b>	<b>Furniture, Fixtures &amp; Fittings £</b>	<b>Consolidated Buses &amp; Motor Vehicles £</b>	<b>IT Equipment £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost/Valuation</b>						
At 1 October 2023	2,250,631	17,117	470,391	107,329	55,228	2,900,696
Additions	3,583	1,190	-	12,667	3,785	21,225
Disposals	(330,000)	-	(56,941)	(7,500)	-	(394,441)
<b>At 30 September 2024</b>	<b>1,924,214</b>	<b>18,307</b>	<b>413,450</b>	<b>112,496</b>	<b>59,013</b>	<b>2,527,480</b>
<b>Depreciation</b>						
At 1 October 2023	-	6,409	470,391	94,921	35,524	607,245
Charge for the period	-	3,227	-	6,019	7,071	16,317
Eliminated on disposal	-	-	(56,941)	-	-	(56,941)
<b>At 30 September 2024</b>	<b>-</b>	<b>9,636</b>	<b>413,450</b>	<b>100,940</b>	<b>42,595</b>	<b>566,621</b>
<b>Net Book Values</b>						
<b>At 30 September 2024</b>	<b>1,924,214</b>	<b>8,671</b>	<b>-</b>	<b>11,556</b>	<b>16,418</b>	<b>1,960,859</b>
<b>At 1 October 2023</b>	<b>2,250,631</b>	<b>10,708</b>	<b>-</b>	<b>12,408</b>	<b>19,704</b>	<b>2,293,451</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2024**

The properties at Southampton were valued by Primer Olds in the prior year and agreed by the trustees based on relevant market information.

All properties are unencumbered, with the exception of the property in Southampton where Southampton City Council has a legal charge over the property representing a 20% interest in the property. The property's revaluation included in the group Financial Statements incorporates 80% of the total value of the property.

	<b>Charitable Company</b>			
	<b>Freehold Property £</b>	<b>IT Equipment £</b>	<b>Office Equipment £</b>	<b>Total £</b>
Cost				
At 1 October 2023	1,049,414	72,900	11,372	1,133,686
Additions	3,582	12,667		16,249
<b>At 30 September 2024</b>	<b>1,052,996</b>	<b>85,567</b>	<b>11,372</b>	<b>1,149,935</b>
Depreciation				
At 1 October 2023	-	67,111	2,074	69,185
Charge for the year	-	4,072	2,120	6,192
<b>At 30 September 2024</b>	<b>-</b>	<b>71,183</b>	<b>4,194</b>	<b>75,377</b>
Net Book Values				
<b>At 30 September 2023</b>	<b>1,052,997</b>	<b>14,384</b>	<b>7,178</b>	<b>1,074,558</b>
<b>At 1 October 2023</b>	<b>1,049,414</b>	<b>5,789</b>	<b>9,298</b>	<b>1,064,501</b>

**13 INVESTMENT PROPERTY**

	<b>Consolidated £</b>	<b>Charitable Company £</b>
Cost/Valuation		
<b>At 1 October 2023 and 30 September 2024</b>	<b>190,000</b>	<b>-</b>
Net Book Values		
<b>At 30 September 2023 and 30 September 2024</b>	<b>190,000</b>	<b>-</b>

The property at Eastleigh was valued by Primer Olds, this revaluation took place in 2019. (The trustees believe the valuation has not materially changed).

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

## 14 INVESTMENTS

	Consolidated		Charitable Company	
	2024	2023	2024	2023
	£	£	£	£
Members' shares of £1 each purchased at 1 October 2023	-	-	2	2
<b>Total Shares at 30 September 2024</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>

During the year ended 31 March 2012, Social Care in Action invested £1 to become a member of each of the following Registered Societies:

- SCA Care
- SCA Transport Services

During the year ended 31 March 2017, Social Care in Action became members of Options Wellbeing Trust and Southampton Healthy Living, both companies limited by guarantee. The guarantee is limited to £10 and £1 respectively per member for each of these companies, payable on the winding-up of the company. During the period ended September 2020 Social Care in Action became the member of The Steven James Practice, a company limited by guarantee of £10. During the period ended September 2022 Social Care in Action became the member of Flat Spaces Foundation, a company limited by guarantee of £10

The charity has 100% voting rights in the following subsidiaries:

Subsidiary	Entity Status	Principal Activity	Interest Held	Gross Income £	Surplus / (Deficit) £
SCA Care	Registered Society	Provision of care services	Member	4,511,481	210,399
SCA Transport	Registered Society	Provision of transport services	Member	472,423	60,163
Options Wellbeing Trust	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	341,368	(136,415)
The Steven James Practice	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	-	(8,983)
Flat Spaces Foundation	Charitable private company limited by guarantee	Provision of adapted holidays	Registered legal entity	26,904	3,784
Flat Spaces (Ropley) Ltd	Company limited by shares	Operator of adapted holiday let	Registered legal entity	74,244	3,383
Southampton Healthy Living	Company limited by guarantee	Dormant	Registered legal entity	-	-

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

## 15 DEBTORS

	Consolidated		Charitable Company	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	596,029	520,537	45,547	-
Other debtors	4,665	14,871	-	-
VAT	5,531	19,033	-	13,847
Prepayments and accrued income	214,472	245,898	19,353	26,288
<b>Amounts due from Related Societies:</b>				
SCA Care	-	-	-	12,199
SCA Transport Services	-	-	-	2,770
Flat Spaces Ropley	-	-	225,507	233
Flat Spaces Foundation	-	-	-	245,507
<b>Total</b>	<b>820,697</b>	<b>800,339</b>	<b>290,407</b>	<b>300,844</b>

## 16 CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	76,635	101,417	32,933	25,444
Other creditors	85,613	44,498	-	8,530
Social Security and other taxes	84,836	76,635	24,305	16,768
Accruals	166,408	220,711	9,455	24,851
Deferred income (Note 17)	131,674	79,689	-	-
Bank overdraft	-	-	19,933	-
<b>Amounts due to Related Societies:</b>				
SCA Care	-	-	175,945	-
Flat Spaces Foundation	-	-	31,500	-
SCA Transport	-	-	190,000	-
Options Wellbeing Trust	-	-	345,000	99,921
<b>Total</b>	<b>545,166</b>	<b>522,950</b>	<b>829,071</b>	<b>175,514</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

## 17 MOVEMENTS IN DEFERRED INCOME

	Consolidated		Charitable Company	
	2024	2023	2023	2022
	£	£	£	£
Deferred income at 1 October 2023				
Income released during the year	79,689	26,091	-	-
Income deferred in the year	-	(144,852)	-	-
	51,985	198,450	-	-
<b>Deferred income at 30 September 2024</b>	<b>131,674</b>	<b>79,689</b>	<b>-</b>	<b>-</b>

## 18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Designated	Consolidated	Total	Total
	Funds	Funds	Restricted	Funds	Funds
	2024	2024	Funds	2024	2023
	£	£	2024	£	£
Tangible fixed assets	1,960,859	-	-	1,960,859	2,293,451
Investment Properties	190,000	-	-	190,000	190,000
Current assets	1,101,410	-	-	1,101,410	1,463,774
Bank overdraft	(19,933)	-	-	(19,933)	-
Current liabilities	(545,166)	-	-	(545,166)	(522,950)
<b>Net assets at 30 September 2024</b>	<b>2,687,170</b>	<b>-</b>	<b>-</b>	<b>2,687,170</b>	<b>3,424,275</b>

	Unrestricted	Designated	Restricted	Charitable Company	
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	Funds	Funds
	£	£	£	2024	2023
	£	£	£	£	£
Tangible fixed assets	1,074,558	-	-	1,074,558	1,064,501
Investments	2	-	-	2	2
Current assets	290,436	-	-	290,436	516,373
Current liabilities	(829,071)	-	-	(829,071)	(175,514)
<b>Net assets at 30 September 2024</b>	<b>535,925</b>	<b>-</b>	<b>-</b>	<b>535,925</b>	<b>1,405,362</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

## 19 ANALYSIS OF CHARITABLE FUNDS

	Consolidated			
	At 01.10.23 £	Incoming Resources £	Outgoing Resources £	At 30.09.24 £
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	2,963,692	5,398,876	(6,105,849)	2,256,719
Revaluation reserve	430,451	-	-	430,451
<b>Total Unrestricted Funds</b>	<b>3,394,143</b>	<b>5,398,876</b>	<b>(6,105,849)</b>	<b>2,687,170</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	30,132	-	(30,132)	-
<b>Total Designated Funds</b>	<b>30,132</b>	<b>-</b>	<b>(30,132)</b>	<b>-</b>
<b>Total Restricted Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>3,424,275</b>	<b>5,398,876</b>	<b>(6,135,981)</b>	<b>2,687,170</b>
	Charitable Company			
	At 01.10.23 £	Incoming Resources £	Outgoing Resources £	At 30.09.24 £
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	1,375,230	250,742	(1,090,047)	535,925
<b>Total Unrestricted Funds</b>	<b>1,375,230</b>	<b>250,742</b>	<b>(1,090,047)</b>	<b>535,925</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	30,132	-	(30,132)	-
<b>Total Designated Funds</b>	<b>30,132</b>	<b>-</b>	<b>(30,132)</b>	<b>-</b>
<b>Total Restricted Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>1,405,362</b>	<b>250,742</b>	<b>(1,120,179)</b>	<b>535,925</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

### Unrestricted Funds

Unrestricted Funds comprise of :-

General Fund – Those funds which the Trustees are free to use in accordance with the Charity's objects and to fund the Charity's net fixed assets.  
Revaluation Reserve - relates to investment property and freehold property revaluations in Options Wellbeing Trust and Flat Spaces Foundation.

### Designated Funds

Action Fund – A fund created from the proceeds arising on the disposal of SCA Trafalgar Ltd to fund charitable projects both internal and external to SCiA and within the objectives of the charity.

### Restricted Funds

Restricted Funds are funds which have been given for particular purposes and projects. The Restricted Funds must be used for the specific purpose as laid down by the donor.

Prior year	Consolidated			At 30.09.23 £
	At 01.10.22 £	Incoming Resources £	Outgoing Resources £	
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	3,397,352	4,917,784	(5,351,444)	2,963,692
Revaluation reserve	500,451	-	(70,000)	430,451
<b>Total Unrestricted Funds</b>	<b>3,897,803</b>	<b>4,917,784</b>	<b>(5,421,444)</b>	<b>3,394,143</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	81,687	580	(52,135)	30,132
<b>Total Designated Funds</b>	<b>81,687</b>	<b>580</b>	<b>(52,135)</b>	<b>30,132</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	580	-	(580)	-
<b>Total Restricted Funds</b>	<b>580</b>	<b>-</b>	<b>(580)</b>	<b>-</b>
<b>Total Funds</b>	<b>3,980,070</b>	<b>4,918,364</b>	<b>(5,474,159)</b>	<b>3,424,275</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

Prior year	At 01.10.22 £	Charitable Company Incoming Resources £	Outgoing Resources £	At 30.09.23 £
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	1,725,183	561,522	(911,475)	1,375,230
<b>Total Unrestricted Funds</b>	<b>1,725,183</b>	<b>561,522</b>	<b>(911,475)</b>	<b>1,375,230</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	81,687	580	(52,135)	30,132
<b>Total Designated Funds</b>	<b>81,687</b>	<b>580</b>	<b>(52,135)</b>	<b>30,132*</b>
Hardship fund	580	-	(580)	-
<b>Total Restricted Funds</b>	<b>580</b>	<b>-</b>	<b>(580)</b>	<b>-</b>
<b>Total Funds</b>	<b>1,807,450</b>	<b>562,102</b>	<b>(964,190)</b>	<b>1,405,362</b>

**20 PENSION COSTS****Defined benefit pension scheme**

SCA Care operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council.

Social Care in Action participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme. Social Care in Action contributes to their scheme for two current employees. Total cost relating to the defined benefit plans is recognised in the statement of financial activities as an expense.

**Defined contribution pension**

The group also operates a defined contribution scheme. The pension cost charged for the year represents contributions payable by the group to the scheme amounted to £42,478 (2023: £44,327).

**21 FINANCIAL INSTRUMENTS**

Financial instruments, measured at amortised cost, comprise the following:

	Consolidated		Charitable Company	
	2024 £	2023 £	2024 £	2023 £
Financial assets that are debt instruments	596,029	520,537	271,054	260,709
<b>Financial liabilities that are debt instruments:</b>				
- Other	243,043	322,128	784,832	150,216

**22 CAPITAL COMMITMENTS**

As at 30 September 2024 there was a capital commitment of £0 (2023 - £Nil).

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2024****23 RELATED PARTIES**

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the SCiA group of social enterprises are SCA Care, SCA Transport Services, Options Wellbeing Trust, The Steven James Practice, Flat Spaces Foundation, Flat Spaces (Ropley) and Southampton Healthy Living. All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis.

During the year Social Care in Action undertook transactions with the related societies in the normal course of activities. This amounted to £258,706 (2023: £282,408).

As at 30 September 2024, Social Care in Action (parent) had a number of outstanding balances with related societies as disclosed in notes 15 and 16.

**24 LEGAL STATUS OF THE CHARITABLE COMPANY**

The charitable company, Social Care in Action, is limited by guarantee and has no share capital. The liability of each member, in the event of winding-up, is limited to £10.

**25 ULTIMATE CONTROL**

Social Care in Action is controlled by the trustees, acting as Directors of the Charitable Company.

**SOCIAL CARE IN ACTION**

England & Wales - Charity number 1096903

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# Accounts

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**SOCIAL CARE IN ACTION**

**CONSOLIDATED**  
**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 04526806**

**REGISTERED CHARITY NUMBER: 1096903**

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**SOCIAL CARE IN ACTION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The trustees are pleased to present their annual report and audited consolidated Financial Statements of the charitable company and its subsidiaries for the year ended 30 September 2023, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name</b> Social Care in Action	<b>Registered Office</b> 1 Paynes Road Southampton SO15 3DL
<b>Charity Registration Number</b> 1096903	
<b>Company Registration Number</b> 04526806	

**DIRECTORS AND TRUSTEES**

The directors of the charitable company, for the purposes of company law, are also its trustees for the purpose of charity law. The trustees who served during the year and since the year end are as follows:

L Judd	
E Hickman	Chair
D Lodge	
D Corben	
R Dickenson	Treasurer
B Aarons	
N Kohn	
A Tonkin	
D Ball	
S Ali	
T Yendell	
D Curtis	Appointed 23/09/2023

**GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES**

SCA Care	Registered Society No: 27461R
SCA Transport Services	Registered Society No: 29035R
Options Wellbeing Trust	Charitable Company No: 1100782
The Steven James Practice	Charitable Company No: 5278016
Flat Spaces Foundation	Charitable Company No: 9098286
Flat Spaces (Ropley) Limited	Company No: 8560255
Southampton Healthy Living	Company No: 10627689

**SENIOR MANAGEMENT TEAM**

D Freshwater	Chief Executive	J Mills	Head of Finance - Resigned Dec 23
K McCarthy	Head of Human Resources	B Allen-Hutin	Head of Finance – Appointed Nov 23
M Wrycraft	Head of Facilities	W Lee	Head of Health & Wellbeing
R Rossiter	Director of Integrated Services		

**OUR ADVISORS**

<b>Auditor</b> Saffery LLP Midland House 2 Poole Road Bournemouth, BH2 5QY	<b>Bankers</b> Lloyds Bank 30 Commercial Road Totton SO40 3TH
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## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023 STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

#### AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

- the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage for the public benefit in particular, but not limited to the practice and provision of health, education, care or community services; and
- to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### Public Benefit Statement

Our main activities and who we try to benefit are described above.

Our charitable activities focus on care in the community, transport, training, counselling services and operating a wellbeing centre.

All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

#### ACHIEVEMENTS AND PERFORMANCE

##### Background

SCiA's main aim during the period reported has been to continue to work in partnership with Southampton City Council, Hampshire County Council and the NHS to ensure that the most vulnerable continued to receive the care and support they need. With high inflation continuing to impact on all budgets, for our customers, colleagues and commissioners alike, the leadership of the SCiA Group has maintained a clear focus both on supporting the most vulnerable in our communities through our care, transport and counselling services, and enacting some key changes to our strategy in order to secure longer term stability for the Group.

Following the period of intense pressure on public services caused by Covid and its backlog-driven aftermath, the prospects for the 'Hampshire and Isle of Wight Integrated Care System' (ICS) (created ostensibly to find new ways to tackle systemic health and social care issues in the region) has been severely inhibited due to massive shortfalls in Local Authority and NHS budgets. Both HCC and SCC have delivered bankruptcy (section 114) warnings during the period, and asked for further support from central government that at the time of writing has not been forthcoming.

The impact of this system-wide funding crisis on our group has been near paralysis of commissioner decision-making regarding contract renewal/extensions and a focus on short-term, in-year cost-cutting in social care and preventative/community-based activity.

Recognising that this is not a fleeting problem, but more likely an enduring one which will require multiple parliaments to both have the will and resources to rectify, the SCiA Group has needed once again to adapt its strategy to survive.

##### Strategic priorities

Somewhat reluctantly given our long history of commitment to supporting SCC and working with those most in need across the city, we have now had to re-focus on **marketing our home care services to those who can self-fund their care**, as the council no longer has the resources to commission us.

This systemic challenge has also confirmed the importance of **growing our Specialist Care service**, (which due to the vulnerable nature of our clients has been less impacted by the funding deficit) and understanding the best route to sustainable growth for this much-needed service.

The need to continue with the development of **Options Well-being Trust's counselling service into a self-sustaining social enterprise** has also been confirmed by the dearth of contract opportunities with the NHS/other bodies which hitherto have provided the bulk of the charity's income.

The welcome addition of Flat Spaces to the Group, with its capacity to deliver consistent annual surpluses free from public funding has also reiterated the importance of our plan to grow this part of our Group and seek more sites **to build more Flat Spaces accessible holiday bungalows**.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### Other activities

Despite local commissioners being unable to commit beyond short term funding for CT services we have continued to be **Southampton's main provider of community transport services via SCA Transport** and sought additional charitable funding when available to help reach more people isolated for want of the appropriate transport solution and support to access it.

In close proximity to Options Wellbeing Trust's flagship therapy centre at 147 Shirley Road, **we have also completed the renovation of 1-3 Paynes Road** in Southampton, which has become the new HQ for the Group upon leaving our rented offices at Amplevine House. We are also undertaking a review of the other buildings within the Group's portfolio to ensure we are getting the most financial benefit possible from the resources we have available to us.

#### SCA Care

As the recruitment and retention challenge in health and social care eased somewhat this year from the low-point of the previous period, it remains the case that attracting and retaining quality staff is an on-going issue. Turnover rates remain stubbornly high across the sector, with competing offers from retail/hospitality and the NHS being the main competition to a career in care. Thanks to a concerted effort from our Head of HR and Head of Integrated services however, focussing on ensuring competitive pay and a supportive environment that recognises the importance of colleague well-being and invests in staff development, we saw the team grow in response to new packages won and achieve a high of 187 employees (up from 158).

#### Home Care

Since its inception SCA Care's primary customer for Home Care has been Southampton City Council (SCC). Notwithstanding the impact of Covid, in recent years however we have seen the amount of work we have been able to win from SCC diminish due to the prevalence of 30 and 45 minute packages on offer, which are uneconomical for us as we strive to pay our carers fairly for the work they do, including for their travel time.

This problem has been exacerbated during the period reported, as the implementation of a new framework for the procurement of Home Care (effective June 23) has seen the vast majority of work on offer now go to the providers offering the lowest price, cost being the key metric the local authority is now concerned with under this approach to procurement.

Within the context of a major shortfall in the council budget and genuine fears of bankruptcy (section 114) abounding, this has not come as a shock to the leadership of SCA Care, but it remains a disappointment that we have lost the capacity to generate the new work from SCC we had expected to. This has impacted both on the results in this year and our thoughts on future strategy.

With a peak of 5,038 hours commissioned (down from 5,331), the number of customers at any one time averaged 60 (down from 67), and average hours delivered also dropped to 3,570 per month (down from 4,325). The response from our Home Care team to this unprecedented challenge has been to focus increasingly on promoting our offer to self-funders, pitching our 'private' rates to be affordable to those whom need to fund their own care in the context of the cost of living crisis. This strategic change away from servicing the council and targeting new private customers has shown early dividends with the year ending with a monthly total of 4,367 hours, giving us cautious optimism that over-time we will be able to replace the SCC work with packages of care commissioned privately by individuals and their families.

#### Specialist Care

SCA's Specialist Care team has continued to grow during this period with a high of 11 clients being supported (up from 9) and the average monthly hours of care delivered up to 5,815 (from 4,950). With a peak of 6,349 per month delivered during our busiest period, the opportunity to grow our Specialist Care work (primarily funded through NHS budgets) is manifest, and one we are focussed on realising to the full to support with the high number of people waiting in unsuitable settings for Specialist Care in the community, known as 'Supported Living'.

Whilst the growth of our Specialist Care activity to date has been consistent and largely due to the positive 'word of mouth' recommendations shared between commissioners, it also became apparent during the period that our potential for future growth in our region would be stymied unless we sought and won specific 'preferred provider' status for the delivery of Supported Living activity with our local authorities and NHS/Integrated Care Board. To this end we are preparing imminent tender submissions to join the Portsmouth City Council Supported Living Framework and the Hampshire and Isle of Wight's equivalent. We are also in discussions directly with SCC about their local requirements and plan to bid to join their framework when the competition opens next year.

To support the growth of Specialist Care (and Home Care) in future periods a lot of energy has also been expended this year furthering our IT system development project with 'Home from Home' (an exemplar specialist care provider who have 9 Specialist Care services graded as Outstanding by the CQC), the output from which will see us benefitting from a custom built, fully integrated software platform that exceeds the functionality of 'off the shelf' software and which will enhance the software tool-set available to carers and their managers.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### Extra Care

As we entered the final year of our contract to be the Extra Care provider to Hampshire County Council for the three Schemes (Barfield, Winfrid House and Gore Grange) that they operate in the New Forest (with New Forest District Council the landlord for all three) we saw the number of care hours drop on average to 5,217 per month (from 5,455) with the lowest point seeing us tasked to deliver only 4,587 hours compared to a low of 5,227 in the previous period. The reduced number of care hours were however delivered to a larger number of customers – 85 – up from the previous high of 79.

The average number of hours of care per week per customer therefore also reduced to 15.3 hours, down from 17.7.

Partly down to the essential fire prevention works at Barfield over-running and which meant that an entire floor of one of the Schemes was empty for much of the year, persistent recruitment problems and excessively high agency rates in the New Forest, the financial viability of continuing to service the Extra Care contract was brought into sharp focus this year as SCA made a small loss delivering the service rather than the reasonable surplus we had expected to generate.

In the context of the damaging financial consequences of the closure of some of the buildings we had fixed costs to service, without financial support, we will be seeking reassurances from our commissioner HCC and our landlord NFDC that this won't be repeated in future periods should we be successful in our attempt to retain the contract.

#### SCA Care - Day Care (Southampton Living Well/SLW)

With the pandemic thankfully behind us we have continued to work in partnership with Age UK Southampton to increase the number of referrals to the service from the SCC social work teams whom have sole nomination rights (apart from self-funding customers) for who can benefit from time spent at one of the SLW Hubs.

Focussed on offering older people in the city activities and outings designed to alleviate isolation, and help them reconnect with their community and enjoy life, the pressures of the cost of living crisis and the need for Warm Spaces has meant that the need for SLW has never been greater.

Despite this back-drop and the awareness-raising measures we have collectively taken with SCC colleagues to promote the service, including attending social workers' team meetings, using promotional videos and drip-feeding 'good news' stories, the numbers of referrals have not yet reached pre-pandemic levels.

Whilst the Hubs at Chamberlayne Leisure Centre and Freemantle Community Centre have seen increasing numbers of customers return month on month, both self-funding and SCC nominated, this has not yet been the case with the Hub in Padwell Road.

#### SCA Transport

During this period SCA Transport supported a total of 10,228 passengers via one or other of - the Southampton Living Well transport service (SCC funded), 'Dial A Ride' (SCC funded), Home from Hospital (ICB funded) or the Travel Buddies project (DfT funded), representing a 235% increase on the 4,347 passengers of the previous year.

**Travel Buddies Project (TBP)**- With Covid thankfully in retreat this was an important year to support SCA Transport's customers to make the most of their community transport options and to re-connect with their communities. Being mindful of the impact the pandemic has had on the confidence to travel of many existing and potential customers, SCA Transport partnered with a local community charity - Communicare - and bid successfully to the DfT's Tackling Loneliness through Transport fund. The result of the partnership was the Travel Buddie Project, designed specifically to build/ re-build confidence in those people whom were isolated by the pandemic to gain the confidence they needed to travel again with SCA Transport, regular public transport, and to re-engage with their communities. Offering one to one confidence-building, travel mentoring and group excursions TBP reached 130 passengers, whom collectively enjoyed 13 confidence and friendship building trips to places of interest in and around Southampton. With the success of the project recognised by all we now hope to identify further charitable funding to keep TBP running when the initial grant is exhausted. Mindful of the need for sustainable solutions for Travel Buddies beneficiaries one key output for the project was also an introduction to the Dial A Ride service, which we're pleased to say saw a resultant increase in membership applications.

**Dial-A-Ride (DAR)** - Operating as a single mini-bus service since the cuts to the funding actioned in the previous year, the DAR service continued to demonstrate its value to its members, ensuring that no-one with a disability who wanted to make a trip was isolated for want of safe, secure and appropriate transport. The challenge of securing longer term funding continued as SCC was once again unable to commit to supporting the service beyond the period covered by this report.

The **Home from Hospital (HFH)** service continued to support University Hospital Southampton during one of the busiest periods in its history by ensuring that patients who are ready for discharge do not see their hospital stay prolonged unnecessarily. This both improves the patient experience and supports the hospital to save the costs of re-admission for patients they cannot safely discharge. Currently funded with a recurring grant awarded by the Integrated Care Board we continue to petition to make HFH a multi-year contracted service in future.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

With the **Southampton Living Well (SLW)** hubs open again in full after the pandemic hiatus the SLW focussed SCA Transport team returned to providing door to door transport solutions for our day service customers, collecting them from home and taking them in safety and comfort to the Hubs and back again.

#### Options Wellbeing Trust / Steven James Practice (SJP)

This has been another busy and productive period for Options Wellbeing Trust as the charity moved forward with implementing its new business plan, whilst also responding to opportunities and challenges as they arose. Key activities during the period have therefore included –

- sustained networking and awareness raising
- delivering more affordable, self-pay counselling
- delivery of grant-funded projects
- development of our Work-Place well-being offer to organisations/businesses

#### Networking and awareness raising

Networking with external stakeholders within the regions we serve has been key to promoting Options services to the widest audience. These have included - Bournemouth, Christchurch & Poole Council, Southampton City Council, Hampshire County Council; specific Mental Health services funded by the NHS such as iTalk, Steps to Wellbeing, Enhanced Mental Health teams; and Community Teams, as well as Specialist Eating Disorder Services, Child & Adolescent Mental Health Services and Primary Care Trusts.

Furthermore, we have maintained our connections with partner social enterprises, charities and community groups such as the Saints Foundation, Communicare in Southampton, Caraway, Tastelife and Board in the City.

We have also created new relationships with City Life Church, Yellow Door, Mind organisations across the South East and South West, The South East and South West Migration Teams and many grass roots groups located in within small communities, or whom work with specific targeted groups of people.

#### Affordable self-pay counselling

One of the key aims in the business plan is for Options Wellbeing to grow and develop our affordable self-pay counselling services as a sustainable source of income generation, ensuring the charity is not reliant on time limited contracts and grants. Our affordable self-pay counselling service bridges the gap between the oversubscribed and pressurised NHS services and expensive private provision, providing an option for people to access services sooner rather than later. This is particularly important to our clients as wellbeing and mental health issues can be further exacerbated by the long waiting lists people are typically faced with when trying to access general counselling services.

Thanks to the tireless effort of the Options Wellbeing Team this activity has grown significantly during the period reported. In 21-22 we were proud to have supported 157 people, whereas in 22-23 we have seen 651 individuals enquire and undertake a free 20 minute initial chat with our team. 532 of those people enquiring about help then completed an initial assessment and collectively participated in 4,299 counselling sessions, the average number of sessions attended per client being 8.

1,138 (26.5%) sessions were financially supported partially or fully by SCiA Group's Action Fund, meaning that the price of accessing the service for those customers in particular circumstances was further reduced to ensure that in the grip of a national cost of living crisis, financial constraint wasn't a barrier to people being able to access the support they needed. Options is grateful for the c£50,000 that was provided by the Action Fund to help pay towards improving clients wellbeing and mental health during this period.

In terms of outcomes, our CORE10 assessments at closure shows 96% of clients significantly or totally improved their levels of happiness, reduced levels of tension, anxiety and nervousness, increased their support networks so they had someone to turn to for support when needed, were able to cope when experiencing a setback, reduced feelings of panic or terror as well as unwanted images or memories that distressed them, improved sleep. And for those who had previously stated they were regularly making plans to end their lives, after their counselling the reported frequency of feeling that way had significantly reduced to only occasional fleeting thoughts or not at all.

#### Grant funded projects

We were pleased to have received grants during the year from both No Wrong Door (NHS Mental Health services) and The Levelling Up Department for over £80,000 in total.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

The two No Wrong Door grants were deployed to support marginalised communities around managing eating difficulties and trauma stabilisation.

The Levelling Up grant was used to specifically support people from Hong Kong settling in the United Kingdom under the BNO visa scheme with their wellbeing and mental health. This important work has helped this migrant community as they come to terms with their forced migration and make the adjustment to life in the UK.

We also received funding from Health Education England to train our team of Volunteer Peer Supporters in their roles with Options Wellbeing.

#### Workplace Wellbeing

Our Workplace Wellbeing service was also launched during this period and we are grateful to our Associate colleagues who have helped to promote and then deliver workplace based support to University Hospitals Southampton Bereavement Team, Communicare in Southampton, Southampton Sight and a number of private companies. This service gives businesses/ organisations a means to support their teams with the help they need to maintain their mental health and wellbeing; typically focused on managing stress and anxiety, implementing healthy boundaries and preventing burnout. This work has been delivered both in groups as well as via individual counselling sessions.

This has been an exceptionally busy and productive year for Options with total turnover for the year (including the above activity as well as rental of buildings and room hire) being 299% compared to the previous period,

We'd therefore like to thank the operational leadership, administration and associate counselling teams for their dedication, hard work and support during this period of transition and development, and look forward to the year ahead.

#### Accessible Holiday Lets / Flat Spaces

During the year the Foundation continued to promote the availability of the fully accessible holiday bungalow to ensure maximum utilisation of the time available. An increased use of social media to market the building has resulted in growing awareness of what Flat Spaces offers and resulted in an increase in future bookings. This has included reaching out to new visitors as well as servicing the loyal customer-base whom have already enjoyed multiple visits.

This period has also seen a concerted push with colleagues from SCiA Group head office to identify sites for the erection of more Flat Spaces bungalows. Whilst a challenging process given the need for an ideal site and exacting planning regulations, a number of possible sites have been found that will be explored in the coming year.

Beneficiaries of a Dutch charity introduced in the previous year (Stitching Dovie) have also started to visit Flat Spaces and we look forward to welcoming more in the coming year.

#### Action Fund

Small grants were accessed by the SCA Care teams as they helped customers with both minor emergencies and other issues that have been exacerbated by the cost of living crisis; such as the purchase of a specialist chair for a Home Care customer whom without our support would not have been able to make the purchase and instead would have been confined to his bed 24/7.

The bulk of Action Fund monies during the period have been utilised by Options clients who are in need but who don't have the means to pay the full cost.

#### Staff and Trustees

Throughout this period all staff working in the Group have performed their duties admirably, balancing the pressures of working within a financially constrained environment with the need to retain the person-centred approach to the delivery of services with compassion that is the hall-mark of Social Care in Action, and for which the Trustees are truly thankful.

### FINANCIAL REVIEW

These Financial Statements reflect the financial activity of Social Care in Action as a group of social enterprises and individually, whose activities are primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the SCiA group of social enterprises reflect the combined income and expenditure of the businesses, its activities and impacts. The SCiA group of social enterprises recorded a deficit of £555,795 in the year to 30 September 2023 (2022 – deficit of £519,230).

The group income in the year ended 30 September 2023 was £4,918,364 compared to £4,537,035 in the previous year. Expenditure for the year was £5,474,159 compared to £5,054,269 in the previous year.

The group now has a total reserve of £3,424,275 at 30 September 2022 compared to £3,980,070 at 30 September 2022. The trustees are satisfied with the financial stability of the group.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### Principal Funding Sources

The principal funding sources for the individual charitable company are currently by way of training sales to SCA Care.

#### Investment Powers and Policy

The trustees do not consider it prudent, at this stage, to invest income in stocks, shares or bonds for the longer term. The policy for investment is, therefore, to retain funds as cash and place them on bank deposit at the best rate obtainable.

#### Reserves Policy and Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The level of reserves is part of the charitable company's business planning, budgeting and forecasting process. It takes into account:

- risks associated with each stream of income and expenditure being different from that budgeted;
- planned activity levels; and
- organisational commitments.

It is the trustees policy to hold approximately three months running costs as free reserves. As at 30 September 2023 that would equate to a maximum of £1,636,718. The actual free reserves held at that date was £2,963,692. The trustees are of the view that the charitable company and group are a going concern.

### PLANS FOR FUTURE YEARS

#### Partnership with Home from Home / adoption of 'Zone Standard' software platform

Following an intense period of development activity working closely with the team at Home from Home, we expect within the next period to begin using a tailored version of Home from Home's purpose built recruitment, care, workforce, fleet and estate management software platform – Zone Standard (ZS). ZS will replace six other key software tools we currently use with the advantage that the data on our customers, teams, buildings and vehicles will flow seamlessly between systems, giving us real-time oversight of a multitude of data points to help inform the running of the Group.

#### SCA Care

**Home Care** – Given the unwelcome position with the lack of SCC work our focus for Home Care in the year ahead will be the growth of private, self-funded business. We will also look to increase the number of 'live-in' customers we service, providing 24/7 care in people's homes.

**Day Care** – In order to be in the best position to retain the contract when it comes up for renewal in March '25 we will both work closely with SCC to ensure all three of the Hubs are fully utilised, and focus on growing the numbers of privately funded customers benefitting from time at Southampton Living Well. Following the success of SCA Transport's 'Travel Buddies' programme we will also look for further opportunities to collaborate with our sister organisation and further reduce the scourge of social isolation.

**Extra Care** - On the assumption that we will retain the contract in the New Forest we look forward to not only building on the work of the last five years, but also to the opening of a fourth, brand new Scheme called Wooldridge View which is planned to be operational early 2024. We will also compete for SCC's Extra Care contracts when they come up for tender in January 2024.

**Specialist Care** - Building on our growing reputation as a quality provider of Specialist Care we plan to bid to join the various local Commissioning Frameworks as the competitions open. We are also exploring the business case for buying buildings which we prepare for the purpose of providing Supported Living accommodation. The lack of suitable available buildings is a major impediment to customers moving off waiting lists and into a home with care in their community.

#### Options

We will continue to promote the charity to stakeholders within our local authorities and the NHS, and work with them to identify gaps in provision that Options can support with. To ensure the ongoing financial sustainability of the charity we will also focus on the growth of our 1-1/1-couple counselling and Workplace well-being offer. Furthermore, Options will continue to pursue grant funding when available to tackle un-met needs in our communities.

#### SCA Transport

In the context of substantial budget deficit warnings from both the local authority and the Integrated Care Board we will continue to lobby for a more cohesive and long-term Community Transport contract, but are aware that in order to achieve the ambition to both protect what CT funding remains and to grow provision, we will need to demonstrate how effective community transport saves the local systems money. Only once we understand what opportunities there will be for SCA Transport in the coming years can we be in a position to make a decision about the investment required to renew our fleet for the future.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### Flat Spaces

We are actively looking for more sites country-wide upon which we can build more fully accessible holiday bungalows in the style of Flat Spaces Ropley.

#### Action Fund

Further to our direct delivery of services the Action Fund is a demonstration of our charitable commitment to public benefit. Given the financial situation the Group finds itself in however the continued use of Action Fund will be regularly reviewed by Trustees and Officers alike as we seek to bring the Group back into a profitable trading position.

#### Governing Document

The company is a charitable company limited by guarantee, incorporated on 5 September 2002 and registered as a charity on 8 April 2003. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10.

#### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Board. The directors are reappointed in accordance with the Memorandum and Articles of Association

#### Trustee Induction and Training

A programme is employed for the induction of new trustees. This includes visiting the offices, meeting staff and observing how the charitable company operates. It also encompasses a full induction in the charitable company's policies and procedures and involves examining the business plan.

#### Organisational Structure

Day to day operations and responsibilities are delegated to the Senior Management Team, who are responsible for ensuring the charitable company delivers the services specified, meets key performance targets and stays within the agreed budgets.

#### Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. The trustees have identified reputational risk, financial risk, IT risk and health and safety risk as being the major risks they are exposed to. To mitigate these the charitable company have controls which include partnership working, upgrading electronic networks and introducing technology to record events as and when they occur. In addition, all staff are provided with handbooks detailing the organisations expectations when they join.

#### Related Parties

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are SCA Care, SCA Transport Services and SCA Fenwick 2 Limited (dissolved post yearend), along with Options Wellbeing Trust, Steven James Practice and Flat Spaces Foundation companies limited by guarantee and Registered Charities, Southampton Healthy Living a company limited by guarantee and Flat Spaces (Ropley) Ltd a company limited by shares.

The charitable companies and registered societies are all operated and managed on a unified basis with Social Care in Action acting as the parent body.

#### Key Management and Personnel Remuneration

The directors consider the board of directors, who are the charitable company's trustees and the senior management team, comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give their time freely as trustees in the year.

#### Pay Policy for Senior Staff

The trustees review the remuneration of senior staff periodically on the basis of the performance of the individual concerned and the charitable company and group as a whole.

**REPORT OF THE TRUSTEES (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2023****RESPONSIBILITIES OF TRUSTEES**

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these Financial Statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- and prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**Statement as to Disclosure to our Auditors**

In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's and group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the charitable company's and group's auditor is aware of that information.

**AUDITOR**

A resolution to re-appoint Saffery LLP will be submitted to the annual general meeting.

**Approved by the trustees on 26 March 2024 and signed on their behalf by:**



.....  
**E HICKMAN**  
**CHAIR**

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF  
SOCIAL CARE IN ACTION****FOR THE YEAR ENDED 30 SEPTEMBER 2023****Opinion**

We have audited the financial statements of Social Care in Action (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 September 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group or the parent 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**Other matters prescribed by the Companies Act 2006**

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

the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

## INDEPENDENT AUDITOR'S REPORT (Continued)

### For the year ended 30 September 2023

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

the parent charitable company financial statements are not in agreement with the accounting records and returns; or certain disclosures of trustees' remuneration specified by law are not made; or we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 8, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate. Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

**INDEPENDENT AUDITOR'S REPORT (Continued)****For the year ended 30 September 2023**

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the parent 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 parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Saffery LLP*

**Casidhe Baleri (Senior Statutory Auditor)  
for and on behalf of Saffery LLP**

**Chartered Accountants**

*17 April 2024.*

**Midland House  
2 Poole Road  
Bournemouth  
BH2 5QY**

**Statutory Auditors**

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

The Section 408 exemption has been taken and the parent company's own profit and loss account has been omitted from the financial statements

## SOCIAL CARE IN ACTION

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNTS)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME</b>					
Donations and legacies	2	504	-	504	248,685
Charitable activities	3	4,796,259	-	4,796,259	4,159,562
Investment income	4	54,993	-	54,993	109,111
Community benefit trading	5	64,847	-	64,847	6,927
<b>Other Income</b>					
Gain on disposal of fixed assets		1,761	-	1,761	12,750
<b>TOTAL</b>		4,918,364	-	4,918,364	4,537,035
<b>EXPENDITURE</b>					
Charitable activities		5,359,174	580	5,359,754	5,045,783
Community benefit trading		39,205	-	39,205	3,386
Costs of fundraising		5,200	-	5,200	5,100
<b>TOTAL</b>	6	5,403,579	580	5,404,159	5,054,269
<b>NET EXPENDITURE FOR THE YEAR</b>	7	(485,215)	(580)	(485,795)	(517,234)
<b>OTHER RECOGNISED GAINS</b>					
Losses on revaluation of fixed assets		(70,000)	-	(70,000)	-
<b>MOVEMENT IN FUNDS FOR THE YEAR BEFORE TAX</b>		(555,215)	(580)	(555,795)	(517,234)
<b>TAX</b>	11	-	-	-	(1,996)
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		(555,215)	(580)	(555,795)	(519,230)
<b>TRANSFER OF UNRESTRICTED FUNDS</b>					
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,979,490	580	3,980,070	4,499,300
<b>TOTAL FUNDS CARRIED FORWARD</b>		3,424,275	-	3,424,275	3,980,070

The net expenditure for the purposes of the Companies Act 2006 comprises the net expenditure before other recognised gains or losses for the year of £485,795 (2022: Net Expenditure £517,234).


**SOCIAL CARE IN ACTION**  
**CONSOLIDATED AND PARENT BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2023**

	Note	Consolidated		Charitable Company	
		2023	2022	2023	2022
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	12	2,293,451	2,211,850	1,064,501	915,470
Investment property	13	190,000	190,000	-	-
Investments	14	-	-	2	3
<b>TOTAL FIXED ASSETS</b>		<b>2,483,451</b>	<b>2,401,850</b>	<b>1,064,503</b>	<b>915,473</b>
<b>CURRENT ASSETS</b>					
Debtors	15	800,339	913,747	300,844	639,407
Cash at bank and in hand		663,435	1,213,694	215,529	774,019
<b>TOTAL CURRENT ASSETS</b>		<b>1,463,774</b>	<b>2,127,441</b>	<b>516,373</b>	<b>1,413,426</b>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	16	(522,950)	(549,221)	(175,514)	(521,449)
<b>NET CURRENT ASSETS</b>		<b>940,824</b>	<b>1,578,220</b>	<b>340,859</b>	<b>891,977</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>3,424,275</b>	<b>3,980,070</b>	<b>1,405,362</b>	<b>1,807,450</b>
<b>NET ASSETS</b>	18	<b>3,424,275</b>	<b>3,980,070</b>	<b>1,405,362</b>	<b>1,807,450</b>
<b>GROUP / CHARITABLE COMPANY FUNDS</b>					
Unrestricted Income Funds:	19				
- General funds		2,963,692	3,397,352	1,375,230	1,725,183
- Revaluation reserve		430,451	500,451	-	-
Total Unrestricted Income Funds		3,394,143	3,897,803	1,375,230	1,725,183
Designated Funds	19	30,132	81,687	30,132	81,687
Restricted income funds	19	-	580	-	580
<b>GROUP / CHARITABLE COMPANY FUNDS</b>		<b>3,424,275</b>	<b>3,980,070</b>	<b>1,405,362</b>	<b>1,807,450</b>

The trustees have prepared group Financial Statements in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These Financial Statements constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company. The consolidated Balance Sheet incorporates all the charitable companies and registered societies within the SCiA group. The notes on pages 19 to 33 form part of these Financial Statements.

Approved by the trustees on 26 March 2024 and signed on their behalf by:

  
 .....  
**E HICKMAN**  
 CHAIR

  
 .....  
**R DICKENSON**  
 TREASURER

COMPANY REGISTRATION NUMBER: 04526806

**SOCIAL CARE IN ACTION**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	1	(388,834)	(1,308,709)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Income		10,542	1,543
Proceeds from sale of property, plant and equipment		2,198	12,750
Proceeds from sale of investment		-	-
Purchase of property, plant and equipment		(174,165)	(1,052,365)
<b>NET CASH (USED IN)/ PROVIDED BY INVESTING ACTIVITIES</b>		<b>(161,425)</b>	<b>(1,038,072)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(550,259)</b>	<b>(2,346,781)</b>
Cash and cash equivalents at the beginning of the year		1,213,694	3,560,475
<b>Cash and cash equivalents at the end of the year</b>	<b>2</b>	<b>663,435</b>	<b>1,213,694</b>

**SOCIAL CARE IN ACTION**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

	<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income for the year as per the Statement of Financial Activities	(555,795)	(519,230)
Adjustments for:		
Interest income shown in investing activities	(10,542)	(1,543)
Depreciation charges	22,127	31,113
Revaluation of fixed assets	70,000	-
Non cash element on merger	-	(393,879)
(Gain) / loss on disposal of fixed assets	(1,761)	(8,827)
Decrease/(Increase) in debtors	113,408	(446,707)
(Decrease)/Increase in creditors	(26,271)	30,364
<b>Net cash used in operating activities</b>	<b>(388,834)</b>	<b>(1,308,709)</b>

**2 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	663,435	1,213,694
<b>Total cash and cash equivalents</b>	<b>663,435</b>	<b>1,213,694</b>

## SOCIAL CARE IN ACTION

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 1. ACCOUNTING POLICIES

##### Charity Information

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 1 Paynes Road, Southampton SO15 3DL. The charitable company is a public benefit company.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

##### (a) Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### (b) Group Financial Statements

The consolidated Financial Statements incorporate the results of Social Care in Action and its related Registered Societies and charitable companies on a line by line basis.

The consolidated entity is referred to as the SCiA group of social enterprises (group).

The Charity has taken advantage of the exemption, under section 408 of the Companies Act 2006, not to publish its own Statement of Financial Activities. The charitable company's total income for the year was £562,102 (2022:£313,064) and its total expenditure was £964,190 (2022: £1,059,444) resulting in a net deficit of £(402,088) (2022: deficit £746,380).

##### (c) Income

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities is accounted for when earned.
- Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Investment income is included when receivable.
- Donated services and facilities are included at the value to the charitable company. The value of services provided by volunteers has not been included in these Financial Statements. Volunteers are used to provide driving services, assist in the operation of day centres and as librarians.

##### (d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

Support 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, eg floor areas, per capita or estimated usage as set out in Note 5.

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

### 1. ACCOUNTING POLICIES (CONTINUED)

#### (e) **Tangible Fixed Assets**

Tangible fixed assets are stated at cost, less accumulated depreciation and any accumulated impairment losses. The costs of additions below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Buses and motor vehicles	2 to 6 years
Office equipment	2 to 7 years
Computer equipment	3 to 4 years
Training equipment	4 years
Furniture, fixtures and fittings	3 to 4 years
Freehold buildings and property	50 years
Property improvements	5 to 15 years
Dental equipment (Sold in year)	7 years

The related entities, Options Wellbeing Trust and Flat Spaces Foundation, measures freehold property at their fair value and are to be revalued every 5 years.

#### (f) **Investment Property**

Investment properties are initially measured at cost and subsequently at fair value, with the change recognised in the statement of financial activities.

#### (g) **Stock**

Stock is valued at the lower of cost or net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

#### (h) **Debtors**

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

#### (i) **Cash at Bank and in Hand**

Cash at bank and 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.

#### (j) **Creditors and Provisions**

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

#### (k) **Finance Lease Agreements**

Assets held under finance leases where substantially all of the benefits and risks of ownership accrue to the lessee, are capitalised and disclosed under tangible fixed assets at their fair value. The assets are depreciated over the shorter of the lease term or their useful economic life. The capital element of the future payments is treated as a liability. The total finance charge for each lease is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge for each accounting period.

#### (l) **Operating Lease Agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

#### (m) **Pension Costs**

The parent company, SCiA participates in the Hampshire County Council (HCC) pension scheme which is a Defined Benefit Pension Scheme within a multi-employer plan.

HCC have provided details of the deficit relating to each entity. The registered society and the charitable company have entered into an agreement with the multi-employer plan provider that determines how the deficit is to be funded and this has been recognised as a liability in the consolidated Financial Statements.

The charitable company and related entities also operate a defined contribution pension scheme. Payments to the scheme are charged as an expense as they fall due.

#### (n) **Taxation**

The activities of the charitable company and its related societies and charitable companies, with the exception of SCA Fenwick 2 Limited (now dissolved), are exempt from Corporation Tax on their charitable activities.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 30 September 2023****1. ACCOUNTING POLICIES (CONTINUED)****(o) Fund Accounting**

Unrestricted funds consist of the general purposes fund and designated funds.

Designated funds are funds established by the trustees from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to/from the general purposes fund when the designated fund is closed.

Restricted Funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal.

**(p) Significant Judgements and Estimates**

Preparation of the Financial Statements may require management to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**(q) Financial Instruments**

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

## 2 DONATIONS AND LEGACIES

	Consolidated		Total Funds 2022 £
	Unrestricted	Total	
	Funds	Funds	
	2023	2023	
	£	£	
Donations	504	504	6,374
Acquisition of Flat Spaces Foundation	-	-	242,311
<b>Total</b>	<b>504</b>	<b>504</b>	<b>248,685</b>

The donations and legacies income for the year to 30 September 2022 of 248,685 was unrestricted.

## 3 CHARITABLE ACTIVITIES

	Consolidated		Total Funds 2022 £
	Unrestricted	Total	
	Funds	Funds	
	2023	2023	
	£	£	
Local Authority / NHS contracts	4,288,650	4,288,650	3,665,511
Customer contributions	258,079	258,079	269,752
Private counselling	117,257	117,257	36,444
Sundry income	40,521	40,521	16,238
Use of buses	4,765	4,765	600
Dial-a-ride	6,466	6,466	4,892
Coronavirus Job Retention Scheme grant	-	-	418
Grants received	80,521	80,521	165,707
<b>Total</b>	<b>4,796,259</b>	<b>4,796,259</b>	<b>4,159,562</b>

The group has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the group provides. There were no unfulfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The income received from charitable activities is split across the group's key activities as follows:

	Consolidated	
	2023	2022
	£	£
Training and education	-	9,154
Care	4,152,205	3,533,539
Transport	475,314	569,346
Health and social welfare	-	2,230
Information and counselling	168,740	45,293
<b>Total</b>	<b>4,796,259</b>	<b>4,159,562</b>

The consolidated income from charitable activities in the year to 30 September 2022 of £4,159,562 was unrestricted.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

## 4 INVESTMENT INCOME

	Consolidated		
	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Bank interest	10,542	10,542	1,543
Rent received	44,451	44,451	107,568
<b>Total</b>	<b>54,993</b>	<b>54,993</b>	<b>109,111</b>

The consolidated income from investment activities in the year to 30 September 2022 of £109,111 was unrestricted.

## 5 TRADING INCOME

	Consolidated		
	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Disabled Property Lets	64,847	64,847	6,927
<b>Total</b>	<b>64,847</b>	<b>64,847</b>	<b>6,927</b>

The consolidated income from trading activities in the year to 30 September 2022 of £6,927 was unrestricted.

## 6 ANALYSIS OF TOTAL EXPENDITURE

	Consolidated							2023 Total £	2022 Total £
	Central £	Care £	Transport £	Information & Counselling £	Adapted Holidays £	Health & Social Welfare £			
Direct staff costs	697,224	3,001,290	259,804	250,502	-	-	4,208,820	3,741,710	
Consultancy	-	268,162	-	-	15,720	-	283,882	306,659	
Transport costs	-	4,436	79,682	-	-	-	84,118	88,778	
Other direct costs	-	17,537	7,239	-	-	-	24,776	36,912	
Daycare club amenities	-	42,776	-	-	-	-	42,776	26,589	
Motor and travel	-	36,384	-	-	-	-	36,384	37,162	
Bad debts written-off	16	1,342	-	33	-	-	1,391	6,163	
Support costs	191,492	285,791	38,091	126,147	2,467	-	643,988	769,909	
Governance	18,123	9,000	3,796	2,700	-	-	33,619	31,901	
Community Benefit Trading	-	-	-	-	39,205	-	39,205	3,386	
Fundraising	5,200	-	-	-	-	-	5,200	5,100	
<b>Total</b>	<b>912,055</b>	<b>3,666,718</b>	<b>388,612</b>	<b>379,382</b>	<b>57,392</b>	<b>-</b>	<b>5,404,159</b>	<b>5,054,269</b>	

The consolidated expenditure on charitable activities in the year to 30 September 2022 of £5,054,269 was unrestricted to the amount of £5,047,858 and £6,411 was restricted.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

**7 ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

The group identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs, together with the governance costs, are applied to the charitable and fundraising activities undertaken (see note 6) in the year. Refer to the table below for the basis of apportionment and the analysis of support, fundraising and governance costs.

	General		Consolidated		Funds	Basis of Apportionment
	Fundraising	Support	Total			
	£	£	Governance	2023		
			£	£	2022	£
Support staff costs	-	89,926	-	89,926	83,820	Time
Establishment costs	-	264,474	-	264,474	332,296	Usage
Administration expenses	-	119,999	5,346	119,999	156,608	Usage
Equipment and maintenance	-	33,206	-	33,206	30,998	Usage
Advertising and publicity	-	27,332	-	27,332	47,616	Usage
Recruitment expenses	-	46,797	-	46,797	30,610	Usage
Trustee Expenses	-	-	1,323	1,323	1,137	Governance
Legal and professional fees	-	31,076	-	31,076	33,770	Usage
Audit fees	-	-	26,950	32,296	30,764	Governance
Bank charges and interest	-	9,052	-	9,052	6,601	Usage
Lease interest	-	-	-	-	-	Usage
Depreciation of fixed assets	-	22,126	-	22,126	31,113	Usage
Loss on Fixed Asset	-	-	-	-	21,577	Usage
<b>Total</b>	<b>-</b>	<b>643,988</b>	<b>33,619</b>	<b>677,607</b>	<b>806,910</b>	

**8 NET EXPENDITURE FOR THE YEAR**

This is stated after charging:

	Consolidated		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
Depreciation	22,127	31,113	7,749	8,443
Operating lease charges	51,173	82,890	-	44,890
Auditor's remuneration – Audit fee	26,950	28,874	16,800	15,000
Tax services	3,000	1,000	-	-
Other advice	150	890	-	-

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

**9 ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and other costs	3,666,800	3,327,931
Social Security costs	298,779	270,879
Pension costs	90,411	81,588
<b>Total</b>	<b>4,055,990</b>	<b>3,680,398</b>

Employees' emoluments between	<b>2023</b>	<b>2022</b>
£60,000 - £70,000	2	2
£70,000 - £80,000	1	1
£90,000 - £100,000	1	-

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

	<b>2023</b>	<b>2022</b>
Carers	139	127
Drivers	15	17
Administration	39	37
<b>Total</b>	<b>193</b>	<b>181</b>

During the year £719 was paid to 3 trustees for expenses in carrying out their duties (2022: £287, 4 trustees) Certain members of the Management Committees of related entities within the SCiA group of social enterprises, who are not trustees of Social Care in Action, have received remuneration and expenses in those entities. These details are disclosed in the relevant entities Financial Statements.

The Senior Management Team received total employee benefits for the year of £470,614 (2022: £368,962).

**10 OPERATING LEASE COMMITMENTS**

	<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Land		
Less than 1 Year	41,225	72,026
2-5 Years	86,530	109,675
More than 5 years	456,618	468,000
<b>Total</b>	<b>584,372</b>	<b>649,701</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2023

**11 TAXATION**

Social Care in Action is a charitable company registered with The Charity Commission in England & Wales (charity number 1096903).

The charitable company is exempt from Corporation Tax on its charitable activities, reference XR86896.

The following societies had charitable status:

SCA Care (Reference X 01428/91)

SCA Transport Services (Reference XR 37023)

Options Wellbeing Trust and Southampton Healthy Living are also exempt from Corporation Tax on their charitable activities.

Provision has been made for taxation arising in the year to 30 September 2023 as follows:

	<b>Consolidated</b>	<b>2023</b>	<b>2022</b>
	£	£	£
Corporation Tax provision for the year at 25%	-	-	-
Corporation tax on Prior Year	-	-	1,996
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,996</b>

**12 TANGIBLE FIXED ASSETS**

	<b>Freehold Land &amp; Property</b>	<b>Furniture, Fixtures &amp; Fittings</b>	<b>Consolidated Buses &amp; Motor Vehicles</b>	<b>IT Equipment</b>	<b>Office Equipment</b>	<b>Total</b>
	£	£	£	£	£	£
<b>Cost/Valuation</b>						
At 1 October 2022	2,176,846	14,938	566,358	104,952	89,487	2,952,581
Additions	143,785	2,179	-	11,978	16,223	174,165
Acquired	-	-	-	-	-	-
Disposals	-	-	(95,967)	(9,601)	(50,482)	(156,050)
Revaluation	(70,000)	-	-	-	-	(70,000)
<b>At 30 September 2023</b>	<b>2,250,631</b>	<b>17,117</b>	<b>470,391</b>	<b>107,329</b>	<b>55,228</b>	<b>2,900,696</b>
<b>Depreciation</b>						
At 1 October 2022	-	3,053	566,358	95,111	76,209	740,731
Charge for the period	-	3,356	-	9,411	9,360	22,127
Eliminated on disposal	-	-	(95,967)	(9,601)	(50,045)	(155,613)
Revaluation	-	-	-	-	-	-
<b>At 30 September 2023</b>	<b>-</b>	<b>6,409</b>	<b>470,391</b>	<b>94,921</b>	<b>35,524</b>	<b>607,245</b>
<b>Net Book Values</b>						
<b>At 30 September 2023</b>	<b>2,250,631</b>	<b>10,708</b>	<b>-</b>	<b>12,408</b>	<b>19,704</b>	<b>2,293,451</b>
<b>At 1 October 2022</b>	<b>2,176,846</b>	<b>11,885</b>	<b>-</b>	<b>9,841</b>	<b>13,278</b>	<b>2,211,850</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2023

The properties at Basingstoke, and Southampton were valued by Primer Olds during the year and agreed by the trustees based on relevant market information.

All properties are unencumbered, with the exception of the property in Southampton where Southampton City Council has a legal charge over the property representing a 20% interest in the property. The property's revaluation included in the group Financial Statements incorporates 80% of the total value of the property.

	Charitable Company			
	Freehold Property £	IT Equipment £	Office Equipment £	Total £
Cost				
At 1 October 2022	905,629	79,919	3,989	989,537
Additions	143,785	2,582	10,414	156,781
Transfer In	-	-	-	-
Disposal	-	(9,601)	(3,031)	(12,632)
<b>At 30 September 2023</b>	<b>1,049,414</b>	<b>72,900</b>	<b>11,372</b>	<b>1,133,686</b>
Depreciation				
At 1 October 2022	-	70,135	3,932	74,067
Charge for the year	-	6,577	1,173	7,750
Disposal	-	(9,601)	(3,031)	(12,632)
<b>At 30 September 2023</b>	<b>-</b>	<b>67,111</b>	<b>2,074</b>	<b>69,185</b>
Net Book Values				
<b>At 30 September 2023</b>	<b>1,049,414</b>	<b>5,789</b>	<b>9,298</b>	<b>1,064,501</b>
<b>At 1 October 2022</b>	<b>905,629</b>	<b>9,784</b>	<b>57</b>	<b>915,470</b>

## 13 INVESTMENT PROPERTY

	Consolidated £	Charitable Company £
Cost/Valuation		
<b>At 1 October 2022 and 30 September 2023</b>	<b>190,000</b>	<b>-</b>
Net Book Values		
<b>At 30 September 2022 and 30 September 2023</b>	<b>190,000</b>	<b>-</b>

The property at Eastleigh was valued by Primer Olds, this revaluation took place in 2019. The trustees believe the valuation has not materially changed.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

## 14 INVESTMENTS

	Consolidated		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
Members' shares of £1 each purchased at 1 October 2022	-	-	3	3
Disposal of SCA Fenwick 2 Ltd	-	-	(1)	-
<b>Total Shares at 30 September 2023</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>

During the year ended 31 March 2012, Social Care in Action invested £1 to become a member of each of the following Registered Societies:

- SCA Care
- SCA Transport Services
- SCA Fenwick 2 Limited

During the year ended 31 March 2017, Social Care in Action became members of Options Wellbeing Trust and Southampton Healthy Living, both companies limited by guarantee. The guarantee is limited to £10 and £1 respectively per member for each of these companies, payable on the winding-up of the company.

During the period ended September 2020 Social Care in Action became the member of The Steven James Practice, a company limited by guarantee of £10.

During the period ended September 2022 Social Care in Action became the member of Flat Spaces Foundation, a company limited by guarantee of £10

The charity has 100% voting rights in the following subsidiaries:

Subsidiary	Entity Status	Principal Activity	Interest Held	Gross Income £	Surplus / (Deficit) £
SCA Care	Registered Society	Provision of care services	Member	4,152,966	279,500
SCA Transport	Registered Society	Provision of transport services	Member	480,454	(256,683)
SCA Fenwick 2 Limited	Registered Society	Provision of health and wellbeing services	Member	-	(445)
Options Wellbeing Trust	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	265,326	(167,408)
The Steven James Practice	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	-	(16,648)
Flat Spaces Foundation	Charitable private company limited by guarantee	Provision of adapted holidays	Registered legal entity	12,415	(6,372)
Flat Spaces (Ropley) Ltd	Company limited by shares	Operator of adapted holiday let	Registered legal entity	65,447	14,349
Southampton Healthy Living	Company limited by guarantee	Dormant	Registered legal entity	-	-

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

## 15 DEBTORS

	Consolidated		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	520,537	590,870	-	8,346
Other debtors	14,871	8,297	-	-
VAT	19,033	9,063	13,847	3,948
Prepayments and accrued income	245,898	305,517	26,288	28,298
<b>Amounts due from Related Societies:</b>				
SCA Care	-	-	12,199	339,308
SCA Transport Services	-	-	2,770	-
SCA Fenwick 2 Limited	-	-	-	14,000
Flat Spaces Ropley	-	-	233	-
Flat Spaces Foundation	-	-	245,507	245,507
<b>Total</b>	<b>800,339</b>	<b>913,747</b>	<b>300,844</b>	<b>639,407</b>

## 16 CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	101,417	96,691	25,444	24,412
Other creditors	44,498	87,738	8,530	7,939
Social Security and other taxes	76,635	73,464	16,768	18,649
Accruals	220,711	265,237	24,851	57,399
Deferred income (Note 16)	79,689	26,091	-	-
<b>Amounts due to Related Societies:</b>				
SCA Transport	-	-	-	197,219
Options Wellbeing Trust	-	-	99,921	215,831
<b>Total</b>	<b>522,950</b>	<b>549,221</b>	<b>175,514</b>	<b>521,449</b>

## 17 MOVEMENTS IN DEFERRED INCOME

	Consolidated		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
Deferred income at 1 October 2022	26,091	16,451	-	-
Income released during the year	(144,852)	(16,451)	-	-
Income deferred in the year	198,450	26,091	-	-
<b>Deferred income at 30 September 2023</b>	<b>79,689</b>	<b>26,091</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

## 18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Consolidated			Total Funds 2023 £	Total Funds 2022 £
	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £		
	Tangible fixed assets	2,293,451	-		
Investment Properties	190,000	-	-	190,000	190,000
Current assets	1,392,719	71,055	-	1,463,774	2,127,441
Current liabilities	(522,950)	-	-	(522,950)	(549,221)
<b>Net assets at 30 September 2023</b>	<b>3,353,220</b>	<b>71,055</b>	<b>-</b>	<b>3,424,275</b>	<b>3,980,070</b>

	Charitable Company			Total Funds 2023 £	Total Funds 2022 £
	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £		
	Tangible fixed assets	1,064,501	-		
Investments	2	-	-	2	3
Current assets	486,241	30,132	-	516,373	1,413,426
Current liabilities	(175,514)	-	-	(175,514)	(521,449)
<b>Net assets at 30 September 2023</b>	<b>1,375,230</b>	<b>30,132</b>	<b>-</b>	<b>1,405,362</b>	<b>1,807,450</b>

## 19 ANALYSIS OF CHARITABLE FUNDS

	Consolidated				
	At 01.10.22 £	Incoming Resources £	Outgoing Resources £	At 30.09.23 £	
	<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund		3,397,352	4,917,784	(5,351,444)	2,963,692
Revaluation reserve		500,451	-	(70,000)	430,451
<b>Total Unrestricted Funds</b>		<b>3,897,803</b>	<b>4,917,784</b>	<b>(5,421,444)</b>	<b>3,394,143</b>
<b>Analysis of Movements in Designated Funds</b>					
Action Fund		81,687	580	(52,135)	30,132
<b>Total Designated Funds</b>		<b>81,687</b>	<b>580</b>	<b>(52,135)</b>	<b>30,132</b>
<b>Analysis of Movements in Restricted Funds</b>					
Hardship fund		580	-	(580)	-
<b>Total Restricted Funds</b>		<b>580</b>	<b>-</b>	<b>(580)</b>	<b>-</b>
<b>Total Funds</b>		<b>3,980,070</b>	<b>4,918,364</b>	<b>(5,474,159)</b>	<b>3,424,275</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

	At 01.10.22 £	Charitable Company Incoming Resources £	Outgoing Resources £	At 30.09.23 £
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	1,725,183	561,522	(911,475)	1,375,230
<b>Total Unrestricted Funds</b>	<b>1,725,183</b>	<b>561,522</b>	<b>(911,475)</b>	<b>1,375,230</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	81,687	580	(52,135)	30,132
<b>Total Designated Funds</b>	<b>81,687</b>	<b>580</b>	<b>(52,135)</b>	<b>30,132</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	580	-	(580)	-
<b>Total Restricted Funds</b>	<b>580</b>	<b>-</b>	<b>(580)</b>	<b>-</b>
<b>Total Funds</b>	<b>1,807,450</b>	<b>562,102</b>	<b>(964,190)</b>	<b>1,405,362</b>

**Unrestricted Funds**

Unrestricted Funds comprise of :-

General Fund – Those funds which the Trustees are free to use in accordance with the Charity's objects and to fund the Charity's net fixed assets.

Revaluation Reserve - relates to investment property and freehold property revaluations in Options Wellbeing Trusts and Flat Spaces Foundation.

**Designated Funds**

Action Fund – A fund created from the proceeds arising on the disposal of SCA Trafalgar Ltd to fund charitable projects both internal and external to SCiA and within the objectives of the charity.

**Restricted Funds**

Restricted Funds are funds which have been given for particular purposes and projects. The Restricted Funds must be used for the specific purpose as laid down by the donor.

Hardship Fund - Social Care in Action has received funds to provide services to the community during the year.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

Prior year	Consolidated			At 30.09.22 £
	At 01.10.21 £	Incoming Resources £	Outgoing Resources £	
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	4,033,421	4,389,513	(5,025,582)	3,397,352
Revaluation reserve	358,888	141,563	-	500,451
<b>Total Unrestricted Funds</b>	<b>4,392,309</b>	<b>4,531,076</b>	<b>(5,025,582)</b>	<b>3,897,803</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	100,000	5,959	(24,272)	81,687
<b>Total Designated Funds</b>	<b>100,000</b>	<b>5,959</b>	<b>(24,272)</b>	<b>81,687</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	3,155	-	(2,575)	580
Mildred Anne Reynolds fund	3,836	-	(3,836)	-
<b>Total Restricted Funds</b>	<b>6,991</b>	<b>-</b>	<b>(6,411)</b>	<b>580</b>
<b>Total Funds</b>	<b>4,499,300</b>	<b>4,537,035</b>	<b>(5,056,265)</b>	<b>3,980,070</b>

Prior year	Charitable Company			At 30.09.22 £
	At 01.10.21 £	Incoming Resources £	Outgoing Resources £	
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	2,446,839	307,105	(1,028,761)	1,725,183
<b>Total Unrestricted Funds</b>	<b>2,446,839</b>	<b>307,105</b>	<b>(1,028,761)</b>	<b>1,725,183</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	100,000	5,959	(24,272)	81,687
<b>Total Designated Funds</b>	<b>100,000</b>	<b>5,959</b>	<b>(24,272)</b>	<b>81,687</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	3,155	-	(2,575)	580
Mildred Anne Reynolds fund	3,836	-	(3,836)	-
<b>Total Restricted Funds</b>	<b>6,991</b>	<b>-</b>	<b>(6,411)</b>	<b>580</b>
<b>Total Funds</b>	<b>2,553,830</b>	<b>313,064</b>	<b>(1,059,444)</b>	<b>1,807,450</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### For the year ended 30 September 2023

#### 20 PENSION COSTS

##### Defined benefit pension scheme

SCA Care operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council.

Options Wellbeing Trust participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme. Options Wellbeing Trust contributes to their scheme for one current employee.

Total cost relating to the defined benefit plans is recognised in the statement of financial activities as an expense.

##### Defined contribution pension

The group also operates a defined contribution scheme. The pension cost charged for the year represents contributions payable by the group to the scheme amounted to £44,327 (2022: £41,636).

#### 21 FINANCIAL INSTRUMENTS

Financial instruments, measured at amortised cost, comprise the following:

	Consolidated		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
Financial assets that are debt instruments	520,537	608,230	260,709	608,165
<b>Financial liabilities that are debt instruments:</b>				
- Other	322,128	475,757	150,216	502,800

#### 22 CAPITAL COMMITMENTS

As at 30 September 2023 there was a capital commitment of £0 (2022 - £120,000).

#### 23 RELATED PARTIES

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the SCiA group of social enterprises are SCA Care, SCA Transport Services, Options Wellbeing Trust, The Steven James Practice, Flat Spaces Foundation, Flat Spaces (Ropley) and Southampton Healthy Living. All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis.

During the year Social Care in Action undertook transactions with the related societies in the normal course of activities. This amounted to £282,408 (2022: £204,348).

As at 30 September 2023, Social Care in Action (parent) had a number of outstanding balances with related societies as disclosed in notes 15 and 16.

#### 24 LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company, Social Care in Action, is limited by guarantee and has no share capital. The liability of each member, in the event of winding-up, is limited to £10.

#### 25 ULTIMATE CONTROL

Social Care in Action is controlled by the trustees, acting as Directors of the Charitable Company.



**SOCIAL CARE IN ACTION**

England & Wales - Charity number 1096903

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# Accounts

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**SOCIAL CARE IN ACTION**

**CONSOLIDATED**  
**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**30 SEPTEMBER 2022**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 04526806**

**REGISTERED CHARITY NUMBER: 1096903**

**SOCIAL CARE IN ACTION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 SEPTEMBER 2022**

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**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees are pleased to present their annual report and audited consolidated Financial Statements of the charitable company and its subsidiaries for the year ended 30 September 2022, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name</b> Social Care in Action	<b>Registered Office</b> 1 Paynes Road Southampton SO15 3DL
<b>Charity Registration Number</b> 1096903	
<b>Company Registration Number</b> 04526806	

**DIRECTORS AND TRUSTEES**

The directors of the charitable company, for the purposes of company law, are also its trustees for the purpose of charity law. The trustees who served during the year and since the year end are as follows:

L Judd	Chair to Apr 22		
E Hickman	Chair from Apr 22		
D Lodge			
D Corben			
R Dickenson	Treasurer		
B Arons			
N Kohn			
A Tonkin			
D Ball			
G Dibben		Resigned	Apr 22
D Foy		Resigned	Dec 21
T Foy		Resigned	Dec 21

**GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES**

SCA Care	Registered Society No: 27461R
SCA Transport Services	Registered Society No: 29035R
SCA Fenwick 2 Limited	Registered Society No: 30336R
Options Wellbeing Trust	Charitable Company No: 1100782
The Steven James Practice	Charitable Company No: 5278016
Flat Spaces Foundation	Charitable Company No: 9098286
Flat Spaces (Ropley) Limited	Company No: 8560255
Southampton Healthy Living	Company No: 10627689

**SENIOR MANAGEMENT TEAM**

D Freshwater	Chief Executive	J Mills	Head of Finance
K McCarthy	Head of Human Resources	M Wrycraft	Head of Facilities
W Lee	Head of Health & Wellbeing		
R Rossiter	Director of Integrated Services		
N Keeley	Options Wellbeing Trust Operations Director		Resigned Dec 2021

**OUR ADVISORS**

<b>Auditor</b> Saffery Champness LLP Midland House 2 Poole Road Bournemouth, BH2 5QY	<b>Bankers</b> Lloyds Bank 30 Commercial Road Totton SO40 3TH
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## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022 STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

#### AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

- the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage for the public benefit in particular, but not limited to the practice and provision of health, education, care or community services; and
- to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### Public Benefit Statement

Our main activities and who we try to benefit are described above.

Our charitable activities focus on care in the community, transport, training, counselling services and operating a wellbeing centre.

All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

#### ACHIEVEMENTS AND PERFORMANCE

##### Background

In a year of political and economic upheaval that concluded with the cost of living crisis and soaring inflation presenting major challenges for our customers, colleagues and commissioners alike, the leadership of the SCiA Group has maintained a clear focus on supporting the most vulnerable in our communities through our care, transport and counselling services.

In this period the 'Hampshire and Isle of Wight Integrated Care System' (ICS) was created, potentially creating new ways to tackle systemic health and social care issues in the region. The ICS is presented as a new way to align local services, with a focus on 'place-based partnerships' whom government anticipate will lead the detailed design and delivery of integrated services across their localities and neighbourhoods. It is expected that the partnerships will involve the NHS, local councils, community and voluntary organisations, local residents, people who use services, their carers and representatives and other community partners with a role in supporting the health and wellbeing of the population.

Whilst the ICS should represent opportunity for a provider such as SCiA, its impact has been limited to date as it tries to deal with the unprecedented NHS/Social Care backlog, caused by Covid and exacerbated by pre-existing deficiencies across the system.

Coupled with major shortfalls in local authority income in recent years impacting on budgets, commissioners have instead been focussed on identifying which services are essential for the local authority to provide and cutting expenditure wherever possible. This reality has informed all of our interactions with commissioners this year and we expect will resonate for some time to come.

As much of the financial support to balance the impact of the virus has been withdrawn Covid has continued to prove problematic, with colleagues and customers continuing to test positive on a regular basis causing on-going challenges to staffing and the delivery of safe care.

Despite the national relaxation it has therefore been important for SCiA staff to remain vigilant and continue to take precautions not to catch nor spread the virus.

SCiA's main aim during the period reported has been to continue to work in partnership with Southampton City Council, Hampshire County Council and the NHS to ensure that the most vulnerable continued to receive the care and support they need.

Furthermore we have also re-designed and launched the Group's counselling/well-being offer delivered via Options Wellbeing Trust and continued to be Southampton's main provider of community transport services via SCA Transport.

We have also completed the purchase of two buildings in Shirley Southampton, namely 1-3 Paynes Road and 196-198 Shirley High St. Separated by a small car park these buildings are in close proximity to Options Wellbeing Trust's flagship Therapy Centre at 147 Shirley Road and will become the Group's Head Office next year as we vacate our rented home at Amplevine House.

The Group has also welcomed a new charity – Flat Spaces – with its unique offer of a highly adapted holiday bungalow based in Ropley, Hampshire.

**SCA Care** has supported 373 customers in total during this during this year; 143 customers in the Southampton Living Well service (SLW), 122 in Home Care (including the complex care service) and 108 across the three Extra Care services delivering a total of 208,504 hours of support.

**SCA Transport** supported 4,347 customers and completed 19,804 passenger journeys

**Options Wellbeing Trust** supported 157 clients

#### SCA Care

Headlines concerning the recruitment and retention challenge in health and social care were more prevalent than ever this year as the country experienced unprecedented levels of vacancies across many sectors. In response the CEO and Head of HR worked with other members of EMT to evaluate both the offer we are

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

making to new recruits and the support we provide to our active workforce. Despite 'Project Retention' being a piece of work which will require on-going creativity and focus for years to come it is worthy of note that having started the year with 131 colleagues on team we finished the year with 159.

#### Home Care

In keeping with our strategic expectations for Home Care the team grew modestly this year, ending the year with 53 carers, 3 up from the start of the year. The hours of care delivered also rose, having started the period with 4029 hours monthly, delivered to 55 clients, the year ended with 67 customers receiving 4325 hours per month. With a peak of 5331 hours as we saw the local authority 'battle the backlog' and get people home from hospital and other settings, the average per month was 4335 hours.

The reduction in hours for the average package (down from 73 hours per month to 64) reflects the local authority's challenge in meeting all the need in the city with diminished budgets, and has seen 30 minute calls become much more commonplace as packages of care are planned and commissioned.

In April 22 we received an uplift of 5.8% to our agreed rate with SCC (up to £21.69), having chosen to reward our carers properly for the work they do, however through uplifts in pay rates and a decision to equate travel time to that of delivery, this rate makes 30 minute packages difficult for us to make any surplus on and so reluctantly we're unable to take them on.

The commitment to infection control and PPE regimes appropriate to Home Care were maintained. Born out of an understanding of the vulnerability of our client base this approach to PPE and infection control was demonstrated throughout all the teams of SCA Care.

#### Specialist Care

SCA's Specialist Care offer has continued to develop and grow during the period, supporting increasing numbers of people with complex challenges to live their best lives. This year has also seen the Specialist Care Manager achieve Registered Manager status as hours of care delivered have increased from 1750 per month to 4950 monthly for 9 customers (an increase on 3 customers in the preceding period).

Challenging but very rewarding for all concerned, feedback from families and commissioners has been excellent and is testimony to the diligence and enthusiasm of the team which has more than doubled in size from 24 to 52.

In July 22 the CEO and Director of Integrated Services also initiated a partnership with an exemplar specialist care provider – Home from Home – who have 9 Specialist Care services graded as Outstanding by the CQC. Whilst at an early stage, there is expectation that SCA Care will formalise the partnership with Home from Home imminently and become an 'early adopter' of their custom built, fully integrated software platform that significantly exceeds the functionality of 'off the shelf'

software. It remains a strategic commitment to continue to grow this part of SCA Care.

#### Extra Care

At the beginning of the year our EC teams in the New Forest were supporting 53 customers who received 5455 hours of care between them on a monthly basis. By the close of the year the number of hours delivered had reduced to 5227 but the number of customers had increased to 74 representing a reduction to 17.7 hours of care per customer instead of 25.7.

This reduction in care was exacerbated by essential fire prevention works at Barfield meaning that an entire floor of one of the Schemes was empty for most of the year with the expected loss of income.

Despite ending the year with a team of 55, up from 53 at the start, it is also true that unplanned absences and open vacancies meant agency-usage was oft higher than our target ceiling of 8%. Whilst these factors have had an adverse effect on the financial performance of the EC service in this period we are mindful of the financial viability of the contract over it's lifetime and remain committed to expanding our work in 'housing with care' environments such as Extra Care.

#### SCA Care - Day Care (Southampton Living Well)

During the year covered we have continued to work in partnership with Age UK Southampton, who support us in the delivery of the Southampton Living Well (SLW) contract. This Southampton City Council commissioned service is focussed on transforming the way traditional day care is offered to older people living in the city, providing activities and outings to alleviate isolation, reconnect individuals with their community and support people earlier in the ageing process to enjoy life and reduce their future care requirements.

The main challenge for SLW during this period has been to rebuild the number of attendees to meet the expectations of SCC. With the council the only agency able to nominate council funded customers we have been promoting the service internally to social work teams through attending their meetings and using promotional videos.

Whilst the original four Hubs re-opened to 80% of previous capacity in April 21, a cost saving measure was agreed with SCC which saw the Oak Lodge Hub in Pear Tree close and the 80% capacity restriction on the other Hubs relax. Born out of an understanding of the vulnerability of our client base and a commitment to caution, the focus on infection control and an effective PPE regime demonstrated by all continued and is testimony to our colleagues' commitment to keeping our customers safe.

#### SCA Transport

Post lockdowns and with Covid-19 infections decreasing SCA Transport has played a key role during this period in helping passengers to re-connect with their communities and break through the social isolation that the pandemic had caused.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

Supporting a total of 4,347 passengers via one or other of - the Southampton Living Well transport service (SCC), 'Dial A Ride' (SCC), Home from Hospital or 'Medical Dial-A-Ride', representing a 60% increase on the 2721 passengers of the previous year.

Our **Medical Dial-A-Ride** service to help people across Southampton to get to vaccination and medical appointments at Southampton General Hospital and other local medical centres was closed post March 22 as funding ended. The service had been commissioned with money from 'Captain Tom's Fund' to support with the push to vaccinate people against Covid 19 and to support those who needed to attend medical appointments but who cannot use public nor private transport to do so. Despite being a popular, well-used service that contributed to keeping people safe and clearing the NHS backlog, once the 12 month grant came to an end the NHS disappointingly decided not to fund the service going forwards.

The **Home from Hospital** service continued to support the hospital to ensure that patients who are ready for discharge do not see their hospital stay prolonged unnecessarily. This both improves the patient experience and supports the hospital to save the costs of re-admission for patients they cannot safely discharge. Currently funded with a recurring grant(s) the aspiration is to make the Home from Hospital service a contracted one in future.

With the **Southampton Living Well** Hubs re-opening and customers starting to return, the SCA Transport team who had previously responded to the call from Southampton City Council and shifted to a model of community support, involving duties such as welfare calls, prescription and shopping errands, companionship visits etc were once again collecting passengers from home and taking them in safety and comfort to the Hubs.

Reduced in scale from two buses to one when extended in July '21, the **Dial-A-Ride** (DAR) service continued to demonstrate its value to its membership, ensuring that no-one with a disability who wanted to make a trip was isolated for want of safe, secure and appropriate transport.

### Options Wellbeing Trust / Steven James Practice (SJP)

During the year Options Wellbeing Trust (OWT) had three key aims - completing the merger with the Steven James Practice (achieved in April 2022), developing a new business plan reflecting the post pandemic landscape and implementation of its new service model.

The new service model sees OWT move away from the mono-contracting of previous years when working to Gamcare, and instead envisages a range of activities offered including 1-1 counselling and therapeutic services, coaching and wellness activities to be delivered to both individuals and within workplaces.

Unfortunately the renovation of the main building in Shirley into the flagship Therapy Hub took significantly longer than planned due to supply chain and personnel issues linked to Covid 19. This had a major detrimental impact on the financial performance of OWT this year compared to expectations, although the period should also be seen as one where much was achieved in preparation for the years ahead. The flagship Therapy Hub at 147 Shirley Road was eventually opened at the end of June.

Despite the restricted amount of space available to deliver services during this period the Bournemouth Hub and online capacity meant that a lot was still achieved with customers covering a wide range of issues and circumstances that cause distress including - anxiety, stress, depression, addictions, eating difficulties, trauma/complex trauma, bereavement, life changing situations, relationships and wellbeing issues such as burnout, performance, sleep, fatigue, nutrition and movement.

Delivering the new service model required us to:

- Develop and implement a new, robust clinical governance model and processes;
- Increase awareness of the new model of service delivery, including the broad sense of counselling, coaching and wellbeing;
- Initiate the new marketing plan through digital and traditional channels and develop a new website;
- Consolidate physical sites, where there are limited opportunities in the market place for our services; resulting in a decision to cease operations in Basingstoke from March 22
- Implement a new case management and finance system;
- Recruit associate counsellors and practitioners, on-board and train them;
- Network with a wider group of stakeholders and growing our partnerships;
- Understand and engage with opportunities to develop and generate leads;
- Apply for and allocate funds from SCiA's Action Fund to assist individuals to access services that they would not otherwise afford;
- Recruit and train volunteers for placements and projects.

All of the above was achieved during this period and is testimony to the hard work and expertise of the OWT management team. Further detail on the milestones achieved include -

During quarters 2 and 3 a complete new delivery team were recruited which included a Service Manager, Service Co-ordinator, Clinical Lead and Reception/Administrative staff. 50 qualified and experienced Associate counsellors/Practitioners were also recruited and trained alongside 10 Volunteers.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

A new website was developed and launched as part of a comprehensive marketing and PR plan informed by consultant experts. Promotional activities culminated in a public relaunch of Options Wellbeing Trust with the Southampton Mayor in attendance at a ceremony on 30<sup>th</sup> June 2022, at which both our flagship Therapy Hub in Shirley and the Bournemouth Hub were formally opened for business.

A revised and updated clinical governance system and processes were also devised and implemented. Furthermore, to support the new activity a web-based case management and finance system (Power Diary) was identified and implemented, increasing management oversight of current and booked activity exponentially in comparison to before.

Options Wellbeing Trust maintained membership of the British Association for Counselling and Psychotherapy's (BACP) and have continued to work to their Ethical Framework.

With the creation of the new ICS, developing relationships with key stakeholders across the region has been important to help identify gaps in provision and potential pots of funding to plug them. To date OWT has successfully obtained grant funding of £14,000 to support front line carers with any impact experienced from working during the pandemic and a grant of £7,000 from 'No Wrong Door' (NHS mental health services) for a project to support individuals with eating difficulties and affected others through a peer support network. This grant was match funded by SCiA's Action Fund.

During this period we helped 157 clients in total, including some who were supported by the SCiA Action Fund who without the Group's help would have been unable to access the counselling services they require due to affordability.

#### SCA Fenwick2

Following the strategic decision to work with our partners the League of Hospital and Community Friends (Fenwick Hospital Lyndhurst) to find a new path for the Fenwick much of the year was spent in negotiation with the NHS on the key problem of the 100% charge held over the building. The 100% charge retained over the property made it impossible to win grants or raise monies to improve the building, but despite the best efforts of ourselves and the League of Friends this proved an unassailable issue and the Fenwick Hospital site was therefore formally handed back to NHS England in July 22.

#### Accessible Holiday Lets / Flat Spaces

Following the strategic decision to enter the accessible holiday let market taken the previous year, much of this period has been spent in negotiation with the founder and Board of Trustees of the Flat Spaces Foundation, an established charity trading successfully in this field that we had previously identified. Following a thorough due diligence exercise SCiA settled the debt the charity had

taken on to build the first Flat Spaces bungalow in Ropley which was the action that triggered the formal merger of Flat Spaces into the SCiA Group at the end of August 22. The trustees of SCiA were also delighted to welcome both Tom Yendell (the founder of Flat Spaces) and Saharesh Ali (an existing trustee) onto the Group Board of Social Care in Action.

#### Action Fund

During the cost of living crisis and at a time when many were still reeling from the financial, physical and mental impact of the pandemic, the launch of the Action Fund has been timely and well received by its beneficiaries. Designed to support individuals in need and local not for profit agencies doing valued work across the City, the work of the Action Fund sub-committee (incorporating Board members, staff representation and EMT) started with establishing robust governance, application and reporting protocols. Small grants were then accessed by all of the SCA Care teams as they helped customers with minor emergencies, such as the new Extra Care customer whom arrived without adequate clothing, or planned events such as gifting some carer time to the elderly couple who are customers of home care and thanks to Covid hadn't left their house on a social occasion in over two years. Options also utilised the fund to offer discounted counselling to those in need but who don't have the means to pay the full cost. Most subsidised customers preferred to 'pay what they can' and paid an average of £10 per hour for their support.

In addition to individuals the Action Fund Committee was also delighted to support three agencies in the city who's work we admire. Board in the city CIC were awarded £4,645 to help train staff and to develop a well-being app to support the customers of their drop-in café to overcome their mental health challenges. 'We are Southampton' were awarded £9,500 to support their work representing the views of the most marginalised communities in the city, with a particular focus on highlighting the issues that people with disabilities have when traversing Southampton to help inform future transport planning. We were also pleased to support City Mission with a grant for £10,126 to help establish another of their 'Community pantries', which at a time of increasing food poverty in the city combine the immediate impact of a food bank with an outreach programme designed to help address social isolation and to provide Information, Advice and Guidance along with the much needed food and clothing offer. Further to our direct delivery of services the successful launch of the Action Fund is also a demonstration of our charitable commitment to public benefit.

#### Staff and Trustees

Throughout this period **all staff** working in the Group have performed their duties admirably, balancing the pressures of unplanned self-isolation and a focus on infection control with the need to retain the person-centred approach to the delivery of services with compassion that is the hall-mark of Social Care in Action, and means so much to our often socially isolated customers.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees and leadership team have supported colleagues in various ways during this period from the essential provision of a timely supply of PPE, (Masks, aprons, gloves, sanitizer, lateral flow tests), to offering free professional counselling for those who need it. By way of remuneration we maintained the full wages of furloughed staff, awarded pay increases in excess of inflation and have given shopping vouchers and free access to the "Blue Light Card" scheme (which offers high-street discounts) as 'thankyous' for going above and beyond during this most trying of periods, for which the Trustees are truly thankful.

In early '21 we also undertook a recruitment drive for **new trustees** to come and join the SCiA Group Board and those of the other Group entities. After a concerted advertising campaign and interview process we were delighted to welcome 6 new trustees to the Board in March '21.

### FINANCIAL REVIEW

These Financial Statements reflect the financial activity of Social Care in Action as a group of social enterprises and individually, whose activities are primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the SCiA group of social enterprises reflect the combined income and expenditure of the businesses, its activities and impacts. The SCiA group of social enterprises recorded a deficit of £519,230 in the year to 30 September 2022 (2020 - surplus of £3,534,953).

The group income in the year ended 30 September 2022 was £4,537,035 compared to £8,233,398 in the previous year. Expenditure for the year was £5,054,269 compared to £4,763,445 in the previous year.

The group now has a total reserve of £3,980,070 at 30 September 2022 compared to £4,499,300 at 30 September 2021. The 2021 result included a one of profit of £3,764,075 on sale of dental business the trustees regard 2022 result reflective of underlying trading. The trustees are satisfied with the financial stability of the group.

### Principal Funding Sources

The principal funding sources for the individual charitable company are currently by way of training sales to SCA Care.

### Investment Powers and Policy

The trustees do not consider it prudent, at this stage, to invest income in stocks, shares or bonds for the longer term. The policy for investment is, therefore, to retain funds as cash and place them on bank deposit at the best rate obtainable.

### Reserves Policy and Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The level of reserves is part of the charitable company's business planning, budgeting and forecasting process. It takes into account:

- risks associated with each stream of income and expenditure being different from that budgeted;
- planned activity levels; and
- organisational commitments.

It is the trustees policy to hold approximately three months running costs as free reserves. As at 30 September 2022 that would equate to a maximum of £1,240,383. The actual free reserves held at that date was £1,571,229. The trustees are of the view that the charitable company and group are a going concern.

### PLANS FOR FUTURE YEARS

#### Partnership with Home from Home / adoption of 'Zone Standard' software platform

Following a thorough due diligence and risk analysis process we expect next year to begin migrating to a tailored version of Home from Home's purpose built recruitment, care, workforce, fleet and estate management software platform – Zone Standard (ZS). ZS will replace six other key software tools we currently use with the advantage that the data on our customers, teams, buildings and vehicles will flow seamlessly between systems, giving us real-time oversight of a multitude of data points to help inform the running of the Group.

#### SCA Care

**Home Care** - Mindful of the major challenge presented by SCC's reducing (per capita) Adult Social care budget and the ongoing recruitment challenge in the social care sector we plan to modestly grow our home care activity again in the period ahead. With an emphasis on delivering for customers supported by local authority funds and providing a quality-driven, person-centred and affordable offer for those who must self-fund. Reflecting on the increasing demand for shorter visits, both from self-funders looking to manage tight budgets and local authority/NHS commissioners managing diminishing funds, we will calculate and charge fees that make 30 minute calls once more financially viable.

**Day Care** – Despite an expectation that the overall funding envelope is reducing, we plan to deliver the remainder of the Southampton Living Well contract and expect to be offered the two years of extension built into the contract (final possible end date March 25). As confidence levels return in keeping with Covid's retreat, we also anticipate a return of privately funded customers and will pro-actively market to find and re-assure people about both the rich experience to be had visiting one of our Hubs and the lengths taken to keep people as safe as possible.

**Extra Care** - As the national picture sees more 'housing with care' come on-stream and plans for more in coming years we are preparing to defend our New Forest contract when it comes up for tender in March 23. We will also review all other Extra Care tender opportunities that present themselves across our local geography (south Hampshire/the Solent) and if financially viable we will compete. It is anticipated that the renewal of the Care Framework in Southampton will also open up opportunities for SCA Care to bid for Extra Care work in the city during 2023.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022 PLANS FOR FUTURE PERIODS (Continued)

**Specialist Care** - Having successfully grown the service to date via working directly with commissioners whose recommendations to colleagues have brought us a steady stream of work, the expectation for the year ahead is to also join the 'Hampshire & Isle of Wight Integrated Care Board Supported Living Framework' when it opens for applications in 2023. We will also monitor the approach that SCC decide to take and whether their work is commissioned via the ICB framework or they work independently, we will seek to demonstrate our credentials formally to local Specialist Care commissioners via whichever is the chosen route. We will also continue to invest in niche and expert training for our team to ensure our offer to customers helps them to live their best lives.

#### Options

We plan to enact all elements of the comprehensive business plan recently developed which will see the majority of income next year generated from fee-paying 1-1 customers receiving counselling. Other income streams in development include an offer to businesses to help support their workforce and more 'well-being' services such as 'Wellness Recovery Action Planning' (WRAP) targeted at fee paying individuals and groups. Mindful of the current dearth of mental health commissioning of non-NHS providers Options will also pro-actively seek out appropriate contracting and sub-contracting opportunities within the local mental health market. Furthermore OWT will pursue grant funding when available to tackle un-met needs in our communities.

**SCA Transport** – will continue to lobby for a more substantial, long-term Community Transport contract that will end the staccato, 6-12 month commitment commissioning by different parts of the ICS that has been the norm in recent years. We hope to then be able to make a decision about major investment in a new fleet. In the meantime we also plan to be bidding both to the DFT's 'Tackling Loneliness through Transport Fund' and to Motability's fund for community transport providers for monies to take fleets electric.

#### Flat Spaces

The plan for next year is to absorb Flat Spaces fully into the Group seeing it benefit from the advantage of shared back-office and leadership, whilst also retaining its unique offer and loyal customer base. In addition to maintaining and letting the current building in Ropley we will also seek out new sites for additional buildings to be erected in future years.

#### Action Fund

With impact of the cost of living crisis expected to hit hardest in the coming winter and beyond, as many are forced to make inexcusable decisions between heating and eating, we will continue to deploy the Action Fund to help the most vulnerable across our region either directly to individuals or trusted not for profit agencies.

#### Governing Document

The company is a charitable company limited by guarantee, incorporated on 5 September 2002 and registered as a

charity on 8 April 2003. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10.

#### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Board. The directors are reappointed in accordance with the Memorandum and Articles of Association

#### Trustee Induction and Training

A programme is employed for the induction of new trustees. This includes visiting the offices, meeting staff and observing how the charitable company operates. It also encompasses a full induction in the charitable company's policies and procedures and involves examining the business plan.

#### Organisational Structure

Day to day operations and responsibilities are delegated to the Senior Management Team, who are responsible for ensuring the charitable company delivers the services specified, meets key performance targets and stays within the agreed budgets.

#### Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. The trustees have identified reputational risk, financial risk, IT risk and health and safety risk as being the major risks they are exposed to. To mitigate these the charitable company have controls which include partnership working, upgrading electronic networks and introducing technology to record events as and when they occur. In addition, all staff are provided with handbooks detailing the organisations expectations when they join.

#### Related Parties

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are SCA Care, SCA Transport Services and SCA Fenwick 2 Limited, along with Options Wellbeing Trust, Steven James Practice and Flat Spaces Foundation companies limited by guarantee and Registered Charities, Southampton Healthy Living a company limited by guarantee and Flat Spaces (Ropley) Ltd a company limited by shares.

The charitable companies and registered societies are all operated and managed on a unified basis with Social Care in Action acting as the parent body.

#### Key Management and Personnel Remuneration

The directors consider the board of directors, who are the charitable company's trustees and the senior management

**REPORT OF THE TRUSTEES (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2022**

team, comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give their time freely as trustees in the year.

**Pay Policy for Senior Staff**

The trustees review the remuneration of senior staff periodically on the basis of the performance of the individual concerned and the charitable company and group as a whole.

**RESPONSIBILITIES OF TRUSTEES**

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;

-and prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the Financial Statements may differ from legislation in other jurisdictions

**Statement as to Disclosure to our Auditors**

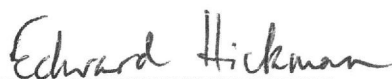
In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's and group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the charitable company's and group's auditor is aware of that information.

**AUDITOR**

A resolution to re-appoint Saffery Champness LLP will be submitted to the annual general meeting.

**Approved by the trustees on 21 March 2023 and signed on their behalf by:**



**E HICKMAN  
CHAIR**

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOCIAL CARE IN ACTION

#### FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### Opinion

We have audited the financial statements of Social Care in Action (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 September 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;  
have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and  
have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group or the parent 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

#### Other matters prescribed by the Companies Act 2006

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

the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and  
the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

the parent charitable company 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

## INDEPENDENT AUDITOR'S REPORT (Continued)

### For the year ended 30 September 2022

we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 8, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are

of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT (Continued)****For the year ended 30 September 2022****Use of our report**

This report is made solely to the parent 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 parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



29 March 2023

**Nicholas Fernyhough (Senior Statutory Auditor)**  
for and on behalf of Saffery Champness LLP

**Chartered Accountants**

**Midland House  
2 Poole Road  
Bournemouth  
BH2 5QY  
2022**

**Statutory Auditors**

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

The Section 408 exemption has been taken and the parent company's own profit and loss account has been omitted from the financial statements

## SOCIAL CARE IN ACTION

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNTS)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Consolidated		Discontinued Activities	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2022 £	2022 £	2022 £	2022 £	2021 £
<b>INCOME</b>						
Donations and legacies	2	-	248,685	-	248,685	1,200
Charitable activities	3	2,230	4,157,332	-	4,159,562	3,946,236
Investment income	4	71,290	37,821	-	109,111	110,161
Community benefit trading		-	6,927	-	6,927	404,226
<b>Other Income</b>						
Gain on disposal of fixed assets		-	12,750	-	12,750	7,500
Gain on disposal of investment		-	-	-	-	3,764,075
<b>TOTAL</b>		73,520	4,463,515	-	4,537,035	8,233,398
<b>EXPENDITURE</b>						
Charitable activities		58,737	4,980,635	6,411	5,045,783	4,489,682
Community benefit trading		-	3,386	-	3,386	269,495
Costs of fundraising		-	5,100	-	5,100	4,268
<b>TOTAL</b>	5	58,737	4,989,121	6,411	5,054,269	4,763,445
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	7	14,783	( 525,606)	( 6,411)	( 517,234)	3,469,953
<b>OTHER RECOGNISED GAINS</b>						
Gains on revaluation of fixed assets		-	-	-	-	65,000
<b>MOVEMENT IN FUNDS FOR THE YEAR BEFORE TAX</b>		14,783	( 525,606)	( 6,411)	( 517,234)	3,534,953
<b>TAX</b>	10	( 1,996)	-	-	( 1,996)	769
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		12,787	( 525,606)	( 6,411)	( 519,230)	3,535,722
<b>TRANSFER OF UNRESTRICTED FUNDS RECONCILIATION OF FUNDS</b>		( 12,787)	12,787	-	-	-
Total funds brought forward		-	4,492,309	6,991	4,499,300	963,578
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	3,979,490	580	3,980,070	4,499,300

The net expenditure for the purposes of the Companies Act 2006 comprises the net expenditure before other recognised gains for the year of £517,234 (2021: net income £3,469,953).

## SOCIAL CARE IN ACTION

## CONSOLIDATED AND PARENT BALANCE SHEET

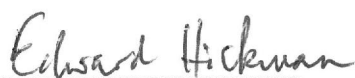
AS AT 30 SEPTEMBER 2022

	Note	Consolidated		Charitable Company	
		2022	2021	2022	2021
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11	2,211,850	800,642	915,470	15,902
Investment property	12	190,000	190,000	-	-
Investments	13	-	-	3	3
<b>TOTAL FIXED ASSETS</b>		<b>2,401,850</b>	<b>990,642</b>	<b>915,473</b>	<b>15,905</b>
<b>CURRENT ASSETS</b>					
Debtors	14	913,747	467,040	639,407	276,341
Cash at bank and in hand		1,213,694	3,560,475	774,019	2,553,604
<b>TOTAL CURRENT ASSETS</b>		<b>2,127,441</b>	<b>4,027,515</b>	<b>1,413,426</b>	<b>2,829,945</b>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	15	(549,221)	(518,857)	(521,449)	(292,020)
<b>NET CURRENT ASSETS</b>		<b>1,578,220</b>	<b>3,508,658</b>	<b>891,977</b>	<b>2,537,925</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>3,980,070</b>	<b>4,499,300</b>	<b>1,807,450</b>	<b>2,553,830</b>
<b>NET ASSETS</b>	17	<b>3,980,070</b>	<b>4,499,300</b>	<b>1,807,450</b>	<b>2,553,830</b>
<b>GROUP / CHARITABLE COMPANY FUNDS</b>					
Unrestricted Income Funds:	18				
- General funds		3,397,352	4,033,421	1,725,183	2,446,839
- Revaluation reserve		500,451	358,888	-	-
Total Unrestricted Income Funds		3,897,803	4,392,309	1,725,183	2,446,839
Designated Funds	18	81,687	100,000	81,687	100,000
Restricted income funds	18	580	6,991	580	6,991
<b>GROUP / CHARITABLE COMPANY FUNDS</b>		<b>3,980,070</b>	<b>4,499,300</b>	<b>1,807,450</b>	<b>2,553,830</b>

The trustees have prepared group Financial Statements in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These Financial Statements constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

The consolidated Balance Sheet incorporates all the charitable companies and registered societies within the SCiA group. The notes on pages 16 to 30 form part of these Financial Statements.

Approved by the trustees on 21 March 2023 and signed on their behalf by:



E HICKMAN  
CHAIR



R DICKENSON  
TREASURER

## SOCIAL CARE IN ACTION

## CONSOLIDATED STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Consolidated	
		2022	2021
		£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	1	(1,308,709)	(285,521)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Income		1,543	810
Proceeds from sale of property, plant and equipment		12,750	522,500
Proceeds from sale of investment		-	2,890,405
Purchase of property, plant and equipment		(1,052,365)	(51,484)
<b>NET CASH (USED IN)/ PROVIDED BY INVESTING ACTIVITIES</b>		<b>(1,038,072)</b>	<b>3,362,231</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Cash (out)/inflows due to changes in members' shares in subsidiary societies		-	4
Repayments of borrowing		-	(312,000)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b>-</b>	<b>(311,996)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(2,346,781)</b>	<b>2,764,714</b>
Cash and cash equivalents at the beginning of the year		3,560,475	795,761
<b>Cash and cash equivalents at the end of the year</b>	2	<b>1,213,694</b>	<b>3,560,475</b>

## SOCIAL CARE IN ACTION

## NOTES TO THE CASH FLOW STATEMENT

## FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

	Consolidated	
	2022	2021
	£	£
Net (expenditure)/income for the year as per the Statement of Financial Activities	(519,230)	3,535,722
Adjustments for:		
Interest income shown in investing activities	(1,543)	(810)
Depreciation charges	31,113	64,048
Amortisation charges	-	806
Revaluation of fixed assets	-	(65,000)
Non cash element on disposal of investment	-	1,153,887
Non cash element on merger	(393,879)	-
Cash paid on disposal of investment	-	(20,407)
Gain on disposal of fixed assets	(8,827)	(5,679)
Gain on disposal of investment	-	(3,764,075)
Increase in stock	-	(2,582)
(Increase)/Decrease in debtors	(446,707)	10,267
Increase/(Decrease) in creditors	30,364	(1,191,698)
<b>Net cash used in operating activities</b>	<b>(1,308,709)</b>	<b>(285,521)</b>

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Consolidated	
	2022	2021
	£	£
Cash at bank and in hand	1,213,694	3,560,475
<b>Total cash and cash equivalents</b>	<b>1,213,694</b>	<b>3,560,475</b>

## SOCIAL CARE IN ACTION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2022

## 1. ACCOUNTING POLICIES

**Charity Information**

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 1 Paynes Road, Southampton SO15 3DL. The charitable company is a public benefit company.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**(b) Group Financial Statements**

The consolidated Financial Statements incorporate the results of Social Care in Action and its related Registered Societies and charitable companies on a line by line basis.

The consolidated entity is referred to as the SCiA group of social enterprises (group).

The Charity has taken advantage of the exemption, under section 408 of the Companies Act 2006, not to publish its own Statement of Financial Activities. The charitable company's total income for the year was £313,064 (2021:£3,209,863) and its total expenditure was £1,059,444 (2021: £823,706) resulting in a net deficit of £(746,380) (2021:surplus £2,386,157).

**(c) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities is accounted for when earned.
- Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Investment income is included when receivable.
- Donated services and facilities are included at the value to the charitable company. The value of services provided by volunteers has not been included in these Financial Statements. Volunteers are used to provide driving services, assist in the operation of day centres and as librarians.

**(d) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

Support 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, eg floor areas, per capita or estimated usage as set out in Note 5.

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 1. ACCOUNTING POLICIES (CONTINUED)

(e) **Tangible Fixed Assets**

Tangible fixed assets are stated at cost, less accumulated depreciation and any accumulated impairment losses. The costs of additions below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Buses and motor vehicles	2 to 6 years
Office equipment	2 to 7 years
Computer equipment	3 to 4 years
Training equipment	4 years
Furniture, fixtures and fittings	3 to 4 years
Freehold buildings and property	50 years
Property improvements	5 to 15 years
Dental equipment (Sold in year)	7 years

The related entities, Options Wellbeing Trust and Flat Spaces Foundation, measures freehold property at their fair value and are to be revalued every 5 years.

(f) **Investment Property**

Investment properties are initially measured at cost and subsequently at fair value, with the change recognised in the statement of financial activities.

(g) **Stock**

Stock is valued at the lower of cost or net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

(h) **Debtors**

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

(i) **Cash at Bank and in Hand**

Cash at bank and 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.

(j) **Creditors and Provisions**

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

(k) **Finance Lease Agreements**

Assets held under finance leases where substantially all of the benefits and risks of ownership accrue to the lessee, are capitalised and disclosed under tangible fixed assets at their fair value. The assets are depreciated over the shorter of the lease term or their useful economic life. The capital element of the future payments is treated as a liability. The total finance charge for each lease is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge for each accounting period.

(l) **Operating Lease Agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

(m) **Pension Costs**

The related subsidiary, SCA Care, and the related charitable company, Options Wellbeing Trust, both participate in the Hampshire County Council (HCC) pension scheme which is a Defined Benefit Pension Scheme within a multi-employer plan.

HCC have provided details of the deficit relating to each entity. The registered society and the charitable company have entered into an agreement with the multi-employer plan provider that determines how the deficit is to be funded and this has been recognised as a liability in the consolidated Financial Statements.

The charitable company and related entities also operate a defined contribution pension scheme. Payments to the scheme are charged as an expense as they fall due.

(n) **Taxation**

The activities of the charitable company and its related societies and charitable companies, with the exception of SCA Fenwick 2 Limited, are exempt from Corporation Tax on their charitable activities.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 1. ACCOUNTING POLICIES (CONTINUED)

## (o) Fund Accounting

Unrestricted funds consist of the general purposes fund and designated funds.

Designated funds are funds established by the trustees from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to/from the general purposes fund when the designated fund is closed.

Restricted Funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal.

## (p) Significant Judgements and Estimates

Preparation of the Financial Statements may require management to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

## (q) Financial Instruments

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

## 2. DONATIONS AND LEGACIES

## Consolidated

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations	6,374	-	6,374	1,200
Acquisition of Flat Spaces Foundation	242,311	-	242,311	-
<b>Total</b>	<b>248,685</b>	<b>-</b>	<b>248,685</b>	<b>1,200</b>

The donations and legacies income for the year to 30 September 2021 of £1,200 was unrestricted. There were no donated services and facilities receivable (2021 - £nil).

## 3. CHARITABLE ACTIVITIES

## Consolidated

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Local Authority / NHS contracts	3,665,511	-	3,665,511	2,893,564
Customer contributions	269,752	-	269,752	300,793
Private counselling	36,444	-	36,444	25,899
Bounce Bank Loan Interest	-	-	-	7,205
Sundry income	16,238	-	16,238	65,025
Use of buses	600	-	600	-
Dial-a-ride	4,892	-	4,892	3,381
Car share income	-	-	-	375
Coronavirus Job Retention Scheme grant	418	-	418	159,594
Grants received	165,707	-	165,707	490,400
<b>Total</b>	<b>4,159,562</b>	<b>-</b>	<b>4,159,562</b>	<b>3,946,236</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 3. CHARITABLE ACTIVITIES (CONTINUED)

The group has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the group provides. There were no unfulfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The income received from charitable activities is split across the group's key activities as follows:

	Consolidated	
	2022	2021
	£	£
Training and education	9,154	30,789
Care	3,533,539	2,858,883
Transport	569,346	698,608
Dental	-	38,486
Health and social welfare	2,230	26,310
Information and counselling	45,293	293,160
<b>Total</b>	<b>4,159,562</b>	<b>3,946,236</b>

The consolidated income from charitable activities in the year to 30 September 2021 of £3,946,236 of which £3,703,519 was unrestricted and £242,717 was restricted.

## 4. INVESTMENT INCOME

## Consolidated

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Bank interest	1,543	-	1,543	810
Rent received	107,568	-	107,568	109,351
<b>Total</b>	<b>109,111</b>	<b>-</b>	<b>109,111</b>	<b>110,161</b>

In 2021 the income from investments of £110,161 was unrestricted

Consolidated	Central £	Care £	Transport £	Adapted Holidays £	Health & Social Welfare £	Information & Counselling £	2022		2021	
							Total £	Total £	Total £	Total £
Direct staff costs	724,601	2,525,894	376,264	-	-	114,951	3,741,710	3,433,256		
Consultancy	-	305,459	-	1,200	-	-	306,659	131,271		
Transport costs	-	9,244	79,534	-	-	-	88,778	82,898		
Other direct costs	30,683	6,229	-	-	-	-	36,912	35,659		
Daycare club amenities	-	26,589	-	-	-	-	26,589	10,755		
Motor and travel	-	37,162	-	-	-	-	37,162	41,665		
Bad debts written-off	-	2,735	-	-	30	3,398	6,163	3,333		
Support costs	282,923	286,441	35,907	807	56,532	107,299	769,909	709,404		
Governance	16,137	9,000	2,996	-	1,968	1,800	31,901	41,441		
Community Benefit Trading	-	-	-	3,386	-	-	3,386	269,495		
Fundraising	5,100	-	-	-	-	-	5,100	4,268		
<b>Total</b>	<b>1,059,444</b>	<b>3,208,753</b>	<b>494,701</b>	<b>5,393</b>	<b>58,530</b>	<b>227,448</b>	<b>5,054,269</b>	<b>4,763,445</b>		

Expenditure on charitable activities in the year to 30 September 2021 of £4,506,391 was unrestricted, and £257,054 was restricted.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The group identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs, together with the governance costs, are applied to the charitable and fundraising activities undertaken (see note 5) in the year. Refer to the table below for the basis of apportionment and the analysis of support, fundraising and governance costs.

**Consolidated**

	General	Support	Governance	Total		Basis of
	Fundraising			Funds	2022	
	£	£	£	£	£	
Support staff costs	-	83,820	-	83,820	75,558	Time
Establishment costs	-	332,296	-	332,296	279,799	Usage
Administration expenses	5,100	151,508	-	156,608	134,516	Usage
Equipment and maintenance	-	30,998	-	30,998	27,975	Usage
Advertising and publicity	-	47,616	-	47,616	27,511	Usage
Recruitment expenses	-	30,610	-	30,610	14,685	Usage
Trust fees	-	-	1,137	1,137	92	Governance
Legal and professional fees	-	33,770	-	33,770	82,831	Usage
Audit fees	-	-	30,764	30,764	41,349	Governance
Bank charges and interest	-	6,601	-	6,601	12,488	Usage
Lease interest	-	-	-	-	1,205	Usage
Depreciation of fixed assets	-	31,113	-	31,113	55,283	Usage
Loss on Fixed Asset	-	21,577	-	21,577	1,821	Usage
<b>Total</b>	<b>5,100</b>	<b>769,909</b>	<b>31,901</b>	<b>806,910</b>	<b>755,113</b>	

## 7. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	Consolidated		Charitable Company	
	2022	2021	2022	2021
	£	£	£	£
Depreciation	31,113	64,048	8,443	11,768
Operating lease charges	82,890	104,350	44,890	46,053
Auditor's remuneration – Audit fee	28,874	32,850	15,000	20,639
– Tax services	1,000	1,300	-	-
– Other advice	890	7,199	-	-

## 8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
<b>Consolidated</b>		
Salaries and other costs	3,327,931	3,167,850
Social Security costs	270,879	230,994
Pension costs	81,588	109,682
<b>Total</b>	<b>3,680,398</b>	<b>3,508,526</b>

	2022	2021
Employees' emoluments between		
£60,000 - £70,000	2	-
£70,000 - £80,000	1	1

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (Continued)

During the year £92,702 was expended on redundancy of 7 employees.  
The average number of employees during the year was as follows:

	2022	2021
Carers	127	105
Nurses	-	3
Drivers	17	25
Administration	37	50
<b>Total</b>	<b>181</b>	<b>183</b>

During the year £287 was paid to 4 trustees for expenses in carrying out their duties (2021: £92, 2 trustees)  
Certain members of the Management Committees of related entities within the SCiA group of social enterprises, who are not trustees of Social Care in Action, have received remuneration and expenses in those entities. These details are disclosed in the relevant entities Financial Statements.

The Senior Management Team received total employee benefits for the year of £368,962 (2021: £406,818).

9. OPERATING LEASES COMMITMENTS  
CONSOLIDATED

Land	2022	2021
	£	£
Less than 1 Year	72,026	83,053
2-5 Years	109,675	110,188
More than 5 years	468,000	-
<b>Total</b>	<b>649,701</b>	<b>193,241</b>

## 10. TAXATION

Social Care in Action is a charitable company registered with The Charity Commission in England & Wales (charity number 1096903). The charitable company is exempt from Corporation Tax on its charitable activities, reference XR86896.

The following societies had charitable status:

SCA Care (Reference X 01428/91)  
SCA Transport Services (Reference XR 37023)

Options Wellbeing Trust and Southampton Healthy Living are also exempt from Corporation Tax on their charitable activities.

SCA Fenwick 2 Limited is not classed as having charitable status at HM Revenue & Customs and its activities are, therefore, not exempt for taxation purposes.

Provision has been made for taxation arising in the year to 30 September 2022 as follows:

	Consolidated	
	2022	2021
	£	£
Corporation Tax provision for the year at 19%	-	-
Corporation tax on Prior Year	1,996	(769)
<b>Total</b>	<b>1,996</b>	<b>769</b>

## For the year ended 30 September 2022

## 11. TANGIBLE FIXED ASSETS

Consolidated	Freehold Land & Property	Leasehold Property	Improvements	Furniture, Fixtures & Fittings	Buses & Motor Vehicles	Computer Equipment	Office Equipment	Training Equipment	Total
	£	£	£	£	£	£	£	£	£
<b>Cost/Valuation</b>									
At 1 October 2021	732,522	735,436	3,112	611,776	110,782	113,547	745	2,307,920	
Additions	1,034,324	2,165	10,293	-	1,550	4,033	-	1,052,365	
Acquired	410,000	-	1,533	-	-	-	-	411,533	
Disposals	-	(737,601)	-	(45,418)	(7,380)	(28,093)	(745)	(819,237)	
Revaluation	-	-	-	-	-	-	-	-	
<b>At 30 September 2022</b>	<b>2,176,846</b>	<b>-</b>	<b>14,938</b>	<b>566,358</b>	<b>104,952</b>	<b>89,487</b>	<b>-</b>	<b>2,952,581</b>	
<b>Depreciation</b>									
At 1 October 2021	-	716,754	1,712	609,583	89,792	88,692	745	1,507,278	
Charge for the period	-	5,186	1,341	2,193	12,699	9,694	-	31,113	
Eliminated on disposal	-	(721,940)	-	(45,418)	(7,380)	(22,177)	(745)	(797,660)	
Revaluation	-	-	-	-	-	-	-	-	
<b>At 30 September 2022</b>	<b>-</b>	<b>-</b>	<b>3,053</b>	<b>566,358</b>	<b>95,111</b>	<b>76,209</b>	<b>-</b>	<b>740,731</b>	
<b>Net Book Values</b>									
At 30 September 2022	2,176,846	-	11,885	-	9,841	13,278	-	2,211,850	
At 1 October 2021	732,522	18,682	1,400	2,193	20,990	24,855	-	800,642	

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 11. TANGIBLE FIXED ASSETS (CONTINUED)

## Consolidated (Continued)

During the year ended 31 March 2008, SCA Care received a grant of £850,000 from Hampshire Primary Care Trust. This grant was used to purchase The Fenwick Hospital, Pikes Hill, Lyndhurst for £850,000. During the financial year this property was transferred back to the NHS and all legal charges were cancelled.

The properties at Basingstoke, and Southampton were valued by Primer Olds during the year and agreed by the trustees based on relevant market information.

All properties are unencumbered, with the exception of the property in Southampton where Southampton City Council has a legal charge over the property representing a 20% interest in the property. The property's revaluation included in the group Financial Statements incorporates 80% of the total value of the property.

## Charitable Company

	Freehold Property £	Office Computer Equipment £	Furniture & Equipment £	Total £
<b>Cost</b>				
At 1 October 2021	-	81,137	3,989	85,126
Additions	905,629	1,550	-	907,179
Transfer In	-	832	-	832
Disposal	-	(3,600)	-	(3,600)
<b>At 30 September 2022</b>	905,629	79,919	3,989	989,537
<b>Depreciation</b>				
At 1 October 2021	-	65,532	3,692	69,224
Charge for the year	-	8,203	240	8,443
Disposal	-	(3,600)	-	(3,600)
<b>At 30 September 2022</b>	-	70,135	3,932	74,067
<b>Net Book Values</b>				
<b>At 30 September 2022</b>	905,629	9,784	57	915,470
<b>At 1 October 2021</b>	-	15,605	297	15,902

## 12. INVESTMENT PROPERTY

	Consolidated £	Charitable Company £
<b>Cost/Valuation</b>		
At 1 October 2021 and 30 September 2022	190,000	-
<b>Net Book Values</b>		
At 30 September 2021 and 30 September 2022	190,000	-

The property at Eastleigh was valued by Primer Olds, this revaluation took place in 2019, the trustees believe the valuation has not materially changed.

## 13. INVESTMENTS

	Consolidated		Charitable Company	
	2022 £	2021 £	2022 £	2021 £
Members' shares of £1 each purchased at 1 October 2021	-	-	3	4
Disposal of SCA Trafalgar Dental Services	-	-	-	(1)
<b>Total Shares at 30 September 2022</b>	-	-	3	3

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### For the year ended 30 September 2022

#### 13. INVESTMENTS (Continued)

During the year ended 31 March 2012, Social Care in Action invested £1 to become a member of each of the following Registered Societies:

SCA Care

SCA Transport Services

SCA Fenwick 2 Limited

During the year ended 31 March 2017, Social Care in Action became members of Options Wellbeing Trust and Southampton Healthy Living, both companies limited by guarantee. The guarantee is limited to £10 and £1 respectively per member for each of these companies, payable on the winding-up of the company.

During the period ended September 2020 Social Care in Action became the member of The Steven James Practice, a company limited by guarantee of £10.

During the period ended September 2022 Social Care in Action became the member of Flat Spaces Foundation, a company limited by guarantee of £10

The charity has 100% voting rights in the following subsidiaries

Subsidiary	Entity Status	Principal Activity	Interest Held	Gross Income	Surplus / (Deficit)
SCA Care	Registered Society	Provision of care services	Member	3,533,954	149,958
SCA Transport	Registered Society	Provision of transport services	Member	582,271	58,225
SCA Fenwick 2 Limited	Registered Society	Provision of health and wellbeing services	Member	73,520	(14,213)
Options Wellbeing Trust	Charitable private company limited by guarantee	Provision of counselling services	Registered legal entity	88,628	(123,700)
The Steven James Practice	Charitable private company limited by guarantee	Provision of counselling services	Registered legal entity	-	(86,970)
Flat Spaces Foundation	Charitable private company limited by guarantee	Provision of adapted holidays	Registered legal entity	5	(2,002)
Flat Spaces (Ropley) Ltd	Company limited by shares	Operator of adapted holiday let	Registered legal entity	6,927	3,541
Southampton Healthy Living	Company limited by guarantee	Dormant	Registered legal entity	-	-

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2022

## 14. DEBTORS

	Consolidated		Charitable Company	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	590,870	257,438	8,346	1,615
Other debtors	8,297	12,897	-	-
VAT	9,063	3,534	3,948	-
Prepayments and accrued income	305,517	193,171	28,298	30,027
<b>Amounts due from Related Societies:</b>				
SCA Care	-	-	339,308	172,037
SCA Transport Services	-	-	-	42,156
SCA Fenwick 2 Limited	-	-	14,000	4,506
The Steven James Practice	-	-	-	26,000
Flat Spaces Foundation	-	-	245,507	-
<b>Total</b>	<b>913,747</b>	<b>467,040</b>	<b>639,407</b>	<b>276,341</b>

## 15. CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	96,691	100,337	24,412	9,277
Other creditors	87,738	132,949	7,939	8,416
Social Security and other taxes	73,464	50,445	18,649	11,913
VAT	-	-	-	7,977
Accruals	265,237	218,675	57,399	12,509
Deferred income (Note 16)	26,091	16,451	-	-
<b>Amounts due to Related Societies:</b>				
SCA Transport	-	-	197,219	-
Options Wellbeing Trust	-	-	215,831	241,928
<b>Total</b>	<b>549,221</b>	<b>518,857</b>	<b>521,449</b>	<b>292,020</b>

## 16. MOVEMENTS IN DEFERRED INCOME

	Consolidated		Charitable Company	
	2022	2021	2022	2021
	£	£	£	£
Deferred income at 1 October 2021	16,451	1,717	-	-
Income released during the year	(16,451)	(1,717)	-	-
Income deferred in the year	26,091	16,451	-	-
<b>Deferred income at 30 September 2022</b>	<b>26,091</b>	<b>16,451</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2022

## 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2022	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Consolidated</b>					
Tangible fixed assets	2,211,850	-	-	2,211,850	800,642
Investment Properties	190,000	-	-	190,000	190,000
Current assets	2,045,174	75,276	6,991	2,127,441	4,027,515
Current liabilities	(549,221)	-	-	(549,221)	(518,857)
<b>Net assets at 30 September 2022</b>	<b>3,897,803</b>	<b>75,276</b>	<b>6,991</b>	<b>3,980,070</b>	<b>4,499,300</b>
<b>Charitable Company</b>					
Tangible fixed assets	915,470	-	-	915,470	15,902
Investments	3	-	-	3	3
Current assets	1,331,159	75,276	6,991	1,413,426	2,829,945
Current liabilities	(521,449)	-	-	(521,449)	(292,020)
<b>Net assets at 30 September 2022</b>	<b>1,725,183</b>	<b>75,276</b>	<b>6,991</b>	<b>1,807,450</b>	<b>2,553,830</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2022

## 18. ANALYSIS OF CHARITABLE FUNDS

	At 01.10.21 £	Incoming Resources £	Outgoing Resources £	At 30.09.22 £
<b>Consolidated</b>				
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	4,033,421	4,389,513	(5,025,582)	3,397,352
Revaluation reserve	358,888	141,563	-	500,451
<b>Total Unrestricted Funds</b>	<b>4,392,309</b>	<b>4,531,076</b>	<b>(5,025,582)</b>	<b>3,897,803</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	100,000	5,959	(24,272)	81,687
<b>Total Designated Funds</b>	<b>100,000</b>	<b>5,959</b>	<b>(24,272)</b>	<b>81,687</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	3,155	-	(2,575)	580
Mildred Anne Reynolds fund	3,836	-	(3,836)	-
<b>Total Restricted Funds</b>	<b>6,991</b>	<b>-</b>	<b>(6,411)</b>	<b>580</b>
<b>Total Funds</b>	<b>4,499,300</b>	<b>4,537,035</b>	<b>(5,056,265)</b>	<b>3,980,070</b>
	At 01.10.21 £	Incoming Resources £	Outgoing Resources £	At 30.09.22 £
<b>Charitable Company</b>				
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	2,446,839	307,105	(1,028,761)	1,725,183
<b>Total Unrestricted Funds</b>	<b>2,446,839</b>	<b>307,105</b>	<b>(1,028,761)</b>	<b>1,725,183</b>
<b>Analysis of Movements in Designated Funds</b>				
Action Fund	100,000	5,959	(24,272)	81,687
<b>Total Designated Funds</b>	<b>100,000</b>	<b>5,959</b>	<b>(24,272)</b>	<b>81,687</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	3,155	-	(2,575)	580
Mildred Anne Reynolds fund	3,836	-	(3,836)	-
<b>Total Restricted Funds</b>	<b>6,991</b>	<b>-</b>	<b>(6,411)</b>	<b>580</b>
<b>Total Funds</b>	<b>2,553,830</b>	<b>313,064</b>	<b>(1,059,444)</b>	<b>1,807,450</b>

**Unrestricted Funds**

Unrestricted Funds comprise of :-

*General Fund* – Those funds which the Trustees are free to use in accordance with the Charity's objects and to fund the Charity's net fixed assets.

*Revaluation Reserve* - relates to investment property and freehold property revaluations in Options Wellbeing Trusts and Flat Spaces Foundation.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 18. ANALYSIS OF CHARITABLE FUNDS (Continued)

**Designated Funds**

*Action Fund* – A fund created from the proceeds arising on the disposal of SCA Trafalgar Ltd to fund charitable projects external to SCiA but within the objectives of the charity.

**Restricted Funds**

Restricted Funds are funds which have been given for particular purposes and projects. The Restricted Funds must be used for the specific purpose as laid down by the donor.

*Hardship Fund* - Social Care in Action has received funds to provide services to the community during the year.

*Mildred Anne Reynolds Fund* - Social Care in Action received a gift of £5,000 to fund the introduction of new activities to the health and wellbeing centre operated by SCA Fenwick 2 Limited.

	At 01.10.20	Incoming Resources	Transfer of Funds	Outgoing Resources	At 30.09.21
	£	£	£	£	£
<b>Prior Year</b>					
<b>Consolidated</b>					
<b>Analysis of Movements in</b>					
<b>Unrestricted Funds</b>					
General Fund	615,455	7,990,681	(67,093)	(4,505,622)	4,033,421
Revaluation reserve	326,795	65,000	(32,907)	-	358,888
<b>Total Unrestricted Funds</b>	<b>942,250</b>	<b>8,055,681</b>	<b>(100,000)</b>	<b>(4,505,622)</b>	<b>4,392,309</b>
<b>Analysis of Movements in</b>					
<b>Designated Funds</b>					
Action Fund	-	-	100,000	-	100,000
<b>Total Designated Funds</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Analysis of Movements in</b>					
<b>Restricted Funds</b>					
GamCare	14,173	242,717	-	(256,890)	-
Hardship fund	3,319	-	-	(164)	3,155
Mildred Anne Reynolds fund	3,836	-	-	-	3,836
<b>Total Restricted Funds</b>	<b>21,328</b>	<b>242,717</b>	<b>-</b>	<b>(257,054)</b>	<b>6,991</b>
<b>Total Funds</b>	<b>963,578</b>	<b>8,298,398</b>	<b>-</b>	<b>(4,762,676)</b>	<b>4,499,300</b>
<b>Prior Year</b>					
<b>Charitable Company</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
General Fund		160,518	3,109,863	(823,542)	2,446,839
<b>Total Unrestricted Funds</b>		<b>160,518</b>	<b>3,109,863</b>	<b>(823,542)</b>	<b>2,446,839</b>
<b>Analysis of Movements in</b>					
<b>Designated Funds</b>					
Action Fund	-	-	100,000	-	100,000
<b>Total Designated Funds</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Analysis of Movements in Restricted Funds</b>					
Hardship fund		3,319	-	(164)	3,155
Mildred Anne Reynolds fund		3,836	-	-	3,836
<b>Total Restricted Funds</b>		<b>7,155</b>	<b>-</b>	<b>(164)</b>	<b>6,991</b>
<b>Total Funds</b>		<b>167,673</b>	<b>3,209,863</b>	<b>(823,706)</b>	<b>2,553,830</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2022

## 19. PENSION COSTS

**Defined benefit pension scheme**

SCA Care operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council.

Options Wellbeing Trust participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme. Options Wellbeing Trust contributes to their scheme for one current employee.

Total cost relating to the defined benefit plans is recognised in the statement of financial activities as an expense.

**Defined contribution pension**

The group also operates a defined contribution scheme. The pension cost charged for the year represents contributions payable by the group to the scheme amounted to £41,636 (2021: £57,147).

## 20. FINANCIAL INSTRUMENTS

Financial instruments, measured at amortised cost, comprise the following:

	Consolidated		Charitable Company	
	2022	2021	2022	2021
	£	£	£	£
Financial assets that are debt instruments	608,230	273,869	608,165	246,314
Financial liabilities that are debt instruments:				
- Other	475,757	468,412	502,800	272,130

## 21. CAPITAL COMMITMENTS

As at 30 September 2022 there was a capital commitment of £120,000 (2021 - £87,318).

## 22. RELATED PARTIES

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the SCiA group of social enterprises are SCA Care, SCA Transport Services, SCA Fenwick 2 Limited, Options Wellbeing Trust, The Steven James Practice, Flat Spaces Foundation, Flat Spaces (Ropley) and Southampton Healthy Living. All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis.

During the year Social Care in Action undertook transactions with the related societies in the normal course of activities. This amounted to £204,348 (2021: £112,834).

As at 30 September 2022, Social Care in Action (parent) had a number of outstanding balances with related societies as disclosed in notes 14 and 15.

## 23. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company, Social Care in Action, is limited by guarantee and has no share capital. The liability of each member, in the event of winding-up, is limited to £10.

## 24. ULTIMATE CONTROL

Social Care in Action is controlled by the trustees, acting as Directors of the Charitable Company.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 30 September 2022

## 25. PRIOR YEAR STATEMENT OF FINANCIAL AFFAIRS

	Discontinued Activities 12 mths 2021 £	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £
<b>INCOME</b>				
Donations and legacies	-	1,200	-	1,200
Charitable activities	-	3,703,519	242,717	3,946,236
Investment income	-	110,161	-	110,161
Community benefit trading	404,226	-	-	404,226
<b>Other Income</b>				
Gain on disposal of fixed assets	-	7,500	-	7,500
Gain on disposal of investment	-	3,764,075	-	3,764,075
<b>TOTAL</b>	404,226	7,586,455	242,717	8,233,398
<b>EXPENDITURE</b>				
Charitable activities	-	4,232,628	257,054	4,489,682
Community benefit trading	269,495	-	-	269,495
Costs of fundraising	-	4,268	-	4,268
<b>TOTAL</b>	269,495	4,236,896	257,054	4,763,445
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	134,731	3,349,559	( 14,337)	3,469,953
<b>OTHER RECOGNISED GAINS</b>				
Defined benefit pension scheme	-	-	-	-
Gains on revaluation of fixed assets	-	65,000	-	65,000
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>	134,731	3,414,559	( 14,337)	3,534,953
<b>TAX</b>	-	769	-	769
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>	134,731	3,415,328	( 14,337)	3,535,722

**SOCIAL CARE IN ACTION**

England & Wales - Charity number 1096903

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# Accounts

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**SOCIAL CARE IN ACTION**

**CONSOLIDATED**  
**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**30 SEPTEMBER 2021**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 04526806**

**REGISTERED CHARITY NUMBER: 1096903**

**SOCIAL CARE IN ACTION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 SEPTEMBER 2021**

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## SOCIAL CARE IN ACTION

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees are pleased to present their annual report and audited consolidated Financial Statements of the charitable company and its subsidiaries for the year ended 30 September 2021, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Charity Name</b> Social Care in Action	<b>Registered Office</b> Amplevine House Dukes Road Southampton SO14 0ST
<b>Charity Registration Number</b> 1096903	
<b>Company Registration Number</b> 04526806	

#### DIRECTORS AND TRUSTEES

The directors of the charitable company, for the purposes of company law, are also its trustees for the purpose of charity law. The trustees who served during the year and since the year end are as follows:

L Judd	Chair		
G Dibben	Secretary		
D Chamberlain		Resigned	Sept 21
E Hickman			
D Lodge			
D Corben	Appointed	Mar 21	
R Dickenson	Treasurer		
B Aarons	Appointed	May 21	
D Ball	Appointed	May 21	
D Foy	Appointed	May 21	Resigned
T Foy	Appointed	May 21	Resigned
N Kohn	Appointed	May 21	Dec 21
A Tonkin	Appointed	May 21	Dec 21

#### GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES

SCA Care	Registered Society No: 27461R	
SCA Trafalgar Dental Services	Registered Society No: 29975R	Dissolved September 2021
SCA Transport Services	Registered Society No: 29035R	
SCA Fenwick 2 Limited	Registered Society No: 30336R	
SCA Trafalgar Limited	Company No: 12144599	Sold October 2020
Options Wellbeing Trust	Charitable Company No: 1100782	
The Steven James Practice	Charitable Company No: 5278016	
Southampton Healthy Living	Company No: 10627689	

#### SENIOR MANAGEMENT TEAM

D Freshwater	Chief Executive	J Mills	Head of Finance
K McCarthy	Head of Human Resources	M Wrycraft	Head of Facilities
W Lee	Head of Health & Wellbeing		
R Rossiter	Director of Integrated Services		
N Keeley	Options Wellbeing Trust Operations Director		Resigned Dec 2021

#### OUR ADVISORS

<b>Auditor</b> Saffery Champness LLP Midland House 2 Poole Road Bournemouth, BH2 5QY	<b>Bankers</b> Lloyds Bank 30 Commercial Road Totton SO40 3TH
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## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021 STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

#### AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

- the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage for the public benefit in particular, but not limited to the practice and provision of health, education, care or community services; and
- to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### Public Benefit Statement

Our main activities and who we try to benefit are described above.

Our charitable activities focus on care in the community, transport, training, counselling services and operating a wellbeing centre.

All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

#### ACHIEVEMENTS AND PERFORMANCE

The year leading up to Sept 2021 was dominated by the impact of the pandemic across all our services as infection rates continued to rise. The leadership of the SCiA Group maintained a clear focus however to retain our core service provision, supporting the most vulnerable in our communities through our care, transport and counselling services. Mitigating the impact of Covid 19 for our customers during this period has brought both opportunities as well as challenges and has seen the staff of the SCiA Group demonstrate once again their fortitude and commitment to supporting our customers to live their best lives whatever the circumstance.

SCiA's main aim during the period reported has been to continue to work in partnership with Southampton City Council, Hampshire County Council, the NHS and GamCare, to ensure that the most vulnerable continued to receive the care and support they needed to endure the lockdowns. Furthermore we have also undertaken a comprehensive review of the Group's strategy for the future, agreeing the key principles of a three year plan.

**SCA Care** has supported 532 customers in total during this year; 205 customers in the Southampton Living Well service (SLW), 202 in Home Care (including the complex care service) and 125 across the three Extra Care services

**Options and SJP** have delivered 924 GamCare counselling sessions and 974 private client sessions

combined

**SCA Transport** supported 2721 customers and completed 11,032 passenger journeys

#### SCA Care - Home Care

This period saw a reduction in the overall number of people supported when compared to the previous. The impact of the pandemic and repeated lockdowns saw some customers continue to reduce or suspend their care packages entirely for fear of cross infection. Despite reassurances regarding steps being taken a percentage of contracted hours was therefore lost overnight which has not returned. By contrast it is also the case that customers became more 'long-standing' and due to our 'Commercial Viability Assessment Process' the hours per customer increased, thus helping to mitigate the loss of previous custom.

In Apr 21 we were also successful in achieving a new core price of £20.50ph agreed with SCC for Home Care, which along with a number of Covid grants designed to replace lost income and help tackle the recruitment and retention issue was welcome financial news. It is the aim of SCA Care to wherever possible increase the rates charged to Local Authorities to reflect the need to offer the best possible wages to our Carers, which they deserve, in an industry renowned for poor pay.

Throughout the lockdowns implemented during this period the Home Care team continued to support our customers, providing both excellent care and a comforting voice at a time of great social isolation for many. The commitment to the infection control and PPE regimes demonstrated by all is born out of an understanding of the vulnerability of our client base and is testimony to our colleagues' commitment to keeping our customers safe. This approach to PPE and infection control was demonstrated throughout all the teams of SCA Care

#### SCA Care - Complex Care

Having renamed our Learning Disabilities and Mental Health service as '**Complex Care**' in Jan 20 it has grown steadily throughout the period reported. The most significant milestone being when we started to care for a young person in the Winchester area who required two carers, 24/7. This first 'live-in' package for a younger person with significant learning disabilities has proven to be a challenging but very rewarding piece of work for all concerned. Feedback from the family and commissioners has been excellent and is testimony to the diligence and enthusiasm of the Complex Care team. It has also confirmed the validity of our strategic commitment to continue to grow this part of SCA Care.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### SCA Care - Extra Care

All three of our Extra Care schemes continued to diligently maintain infection control standards and PPE protocols despite the challenge of the Schemes being open to the public throughout. The flow of new residents into the Schemes was adversely affected by the pandemic however as the New Forest District Council team responsible temporarily suspended nominations although the financial impact of this decision was mitigated by additional payments received from Hampshire County Council. Despite fewer residents the number of hours of care delivered per customer increased as the work previously undertaken by the Extra Care Manager and the chief commissioner, to identify the right profile of customers with care needs for the Schemes began to pay dividends. The ban on new residents was lifted in Feb '21 and voids quickly became filled.

#### SCA Care - Day Care (Southampton Living Well)

During the year covered we have continued to work in partnership with Age UK Southampton, who support us in the delivery of the Southampton Living Well (SLW) contract. This Southampton City Council commissioned service is focussed on transforming the way traditional day services are offered to older people living in the city, providing activities and outings to alleviate isolation, reconnect individuals with their community and support people earlier in the ageing process to enjoy life and reduce their future care requirements. During this period of multiple lockdowns and uncertainty for all SCC continued to fund the service at pre-pandemic levels and supported the partnership to access specific funding for additional 'infection control' measures as required. This financial support helped off-set the loss of private income during the period reported.

October '20 began with the Hubs closed due to lockdown restrictions and the SLW and SCA Transport team working together with other local agencies delivering a community support service. SLW customers were regularly contacted via phone and enjoyed socially distanced doorstep visits. For those who required it meal companions were provided in partnership with City Catering, prescription and shopping errands were also undertaken and when permitted by Government guidance, trips out to re-connect with friends and enjoy open spaces also formed part of the 'SLW under lockdown' offer. With the easing of restrictions in Nov 2020 some customers were welcomed back to the Hubs, although social distancing requirements meant that the capacity in each was much reduced and many were still supported remotely. An example of this was when the SLW Christmas party held in the three Hubs was also open to SLW customers at home to join with their friends 'virtually', using technology and support provided by SLW to join the fun remotely from their homes.

The further lockdown post-Christmas 2020 saw the team pivot once again to providing the community-based service before three of the four Hubs finally re-opening to 80% of previous capacity in April 21.

#### SCA Transport

Despite the lockdowns during this reporting period having an impact on people taking social journeys, SCA Transport has remained very busy and supported a total of 2721 passengers via one or other of - the Southampton Living Well transport service (SCC), 'Dial A Ride' (SCC), Home from Hospital (NHS, contract extended July '21) and a new service 'Medical Dial-A-Ride' (NHS, commissioned from February '21).

**Medical Dial-A-Ride** is a new service to help people across Southampton to get to vaccination and medical appointments at Southampton General Hospital and other local medical centres. The service has initially been commissioned with NHS 'Covid' monies to support with the push to vaccinate people against Covid 19 and to support those who need to attend vital, often delayed, medical appointments but who cannot use public nor private transport to do so.

The **Home from Hospital** service continued to support the hospital to free up space and ensure that patients who are ready for discharge do not see their hospital stay prolonged unnecessarily. This both improves the patient experience and supports the hospital to save the costs of re-admission for patients they cannot safely discharge.

With the **Southampton Living Well Hubs** remaining closed throughout much of the period due to national lockdowns and high regional infection rates which informed local decision-making, the SCA Transport team assigned to SLW continued to be re-deployed to work side by side with their colleagues in SCA Care. Together the drivers, escorts and care staff responded to the call from Southampton City Council and seamlessly shifted to a model of community support, involving duties such as welfare calls (both remote and socially distanced with PPE doorstep visits), prescription and shopping errands, companionship visits and (when permitted within guidance) trips out in pairs/small groups to re-connect with friends and enjoy open spaces.

Whilst the number of passengers reduced markedly during the period, which was disappointingly reflected in a reduction of the contract down from two buses to one when it was extended in July '21, the **Dial-A-Ride (DAR)** service continued to demonstrate its value to its membership, ensuring that no-one with a disability who wanted to make a trip was isolated for want of safe, secure and appropriate transport.

Additional contracted work during this period included '**Medi Match**' (transporting denture moulds from dental practices to the manufacturers) and the **Car-share** scheme (SCA Transport providing bespoke journeys for residents of Eastleigh Borough Council not served by public transport routes). With the suspension of activity since lockdown and the sale of Trafalgar the Medi Match contract was reviewed for financial viability and subsequently handed back to the Contractor. Likewise activity for the Car-share scheme plummeted during

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

lockdowns and with no financial support to make up the shortfall for this work, the contract was also rescinded in favour of focussing on the delivery of core services.

Once again the value of our community transport service was demonstrated to all during this period as the team responded magnificently to the challenges of the pandemic and the need to flex to meet the needs of our community.

#### SCA Trafalgar

The reporting period began with the successful completion of the sale of SCA Trafalgar Ltd to the Smile Dental Group. The Board of Trustees of SCA Trafalgar Dental Services and the former Directors of SCA Trafalgar Ltd are grateful to both the team of Trafalgar Practice Managers and to the Executive Management Team of SCiA who contributed to the extensive preparations for completion of the sale under the most difficult of circumstances, as dentistry continued to operate under strict Covid protocols. With the future employment of Trafalgar colleagues a key consideration we were pleased to TUPE the team of 59 salaried staff to Smile, who also inherited the relationships with the 35 Associate dental professionals. The period concluded with the dissolution of SCA Trafalgar Dental Services as a registered society.

#### Options Wellbeing Trust / Steven James Practice (SJP)

With the Options and SJP counselling centres in Southampton, Basingstoke and Bournemouth (SJP) closed due to Covid restrictions, serving GamCare customers remotely via video and telephone remained the principal activity for the first half of the year, up until the beginning of April 21. During this period preparations were made for the eventual close-down of SJP which saw the staff move via TUPE to Options contracts and for the operational structure of both organisations to be revised with a view to operating as a single entity.

It was at this juncture that our former funder GamCare presented us with a grant offer for the year ahead which fell £100k short of the costs of delivery. This was despite continual engagement between Options and SJP on the impact of COVID on performance and funding, during which we were told that 2021/22 funding would take account of the effects of COVID. After 20 years of Options working productively and diligently for the benefit of problem gamblers as a member of the GamCare supply chain the trustees of Options Well-Being Trust therefore had no choice other than to leave the GamCare partnership. A total of 14 staff were then TUPEd to GamCare between April and September.

A modest number of fee paying clients with a range of issues continued to be supported throughout the period by both Options and SJP, utilising video chat and telephone to deliver services. Despite the major strain that the lockdowns have put upon the mental health of the public during this period, the challenge many people have had finding the physical space and time for the confidential conversations, coupled with the unwelcome

distraction of GamCare, has meant that the numbers of private clients supported during the period remained relatively low.

From March 2021 onwards however Options was pleased to be able to offer free counselling to anyone working within the social care sector in Southampton. This was thanks to a grant won from Southampton City Council as a part of government measures to support staff in the hard pressed social care sector to cope with the pressures of delivering vital services during the pandemic and to stay in the field. This support was offered to all social care agencies in the city and was welcomed by all who accessed it.

In June plans were also drawn up for the major refurbishment of 147 Shirley Road to prepare to both continue to operate as Options HQ and to act as our flagship 'Therapy Centre'. This is in anticipation of customers wanting to return to face to face counselling in addition to on-line.

#### SCA Fenwick2

Since the onset of the pandemic the premises were closed to the public and the staff team furloughed either full or part-time, with the remainder of their salaries being paid to maintain full incomes. Tenants used their offices sporadically during this period and activity on-site was reduced to the minimum required to keep the building operating safely and securely.

#### Staff and Trustees

Throughout this period **all staff** working in the Group have performed their duties admirably, balancing the pressures of unplanned self-isolation and a focus on infection control with the need to retain the person-centred approach to the delivery of services with compassion that is the hall-mark of Social Care in Action, and means so much to our often socially isolated customers.

The Trustees and leadership team have supported colleagues in various ways during this period from the essential provision of a timely supply of PPE, (Masks, aprons, gloves, sanitizer, lateral flow tests), to offering free professional counselling for those who need it. By way of remuneration we maintained the full wages of furloughed staff, awarded pay increases in excess of inflation and have given shopping vouchers and free access to the "Blue Light Card" scheme (which offers high-street discounts) as 'thankyous' for going above and beyond during this most trying of periods, for which the Trustees are truly thankful.

In early '21 we also undertook a recruitment drive for **new trustees** to come and join the SCiA Group Board and those of the other Group entities. After a concerted advertising campaign and interview process we were delighted to welcome 6 new trustees to the Board in March '21.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021 FINANCIAL REVIEW

These Financial Statements reflect the financial activity of Social Care in Action as a group of social enterprises and individually, whose activities are primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the SCiA group of social enterprises reflect the combined income and expenditure of the businesses, its activities and impacts. The SCiA group of social enterprises recorded a surplus of £3,534,953 in the year to 30 September 2021 (18 months to 30 September 2020 - deficit of £162,299). The group income in the year ended 30 September 2021 was £8,233,398 compared to £11,801,911 in the previous 18 months. Expenditure for the year was £4,763,445 compared to £12,340,743 in the previous 18 months. The group now has a total reserve of £4,499,300 at 30 September 2021 compared to £963,578 at 30 September 2020. The trustees are satisfied with the financial stability of the group.

#### Principal Funding Sources

The principal funding sources for the individual charitable company are currently by way of training sales to SCA Care and SCA Trafalgar Dental Services.

#### Investment Powers and Policy

The trustees do not consider it prudent, at this stage, to invest income in stocks, shares or bonds for the longer term. The policy for investment is, therefore, to retain funds as cash and place them on bank deposit at the best rate obtainable.

#### Reserves Policy and Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The level of reserves is part of the charitable company's business planning, budgeting and forecasting process. It takes into account:

- risks associated with each stream of income and expenditure being different from that budgeted;
- planned activity levels; and
- organisational commitments.

It is the trustees policy to hold approximately three months running costs as free reserves. As at 30 September 2021 that would equate to a maximum of £1,123,000. The actual free reserves held at that date was £3,501,667. The trustees are of the view that the charitable company and group are a going concern.

### PLANS FOR FUTURE YEARS

#### Strategic Planning

Following expiration of the previous three year strategic plan, in Dec '20 the Board and Executive Management Team undertook a thorough review of all the Group's activities and reflected on what the priorities and structure of the Group should be for the next three years. Facilitated by an external consultant the initial process involved all trustees and EMT members being interviewed independently followed by group discussion and debate.

The process concluded with consensus around the key priorities for the Group which can be briefly summarised as follows –

Home Care – retain and plan to grow modestly, mindful of the major challenge presented by recruitment and retention in the social care sector.

Extra Care – defend current contracts when they come for renewal, consider other local contract opportunities. Staff-wise there is a plan to grow modestly, mindful of the major challenge presented by recruitment and retention in the social care sector.

Complex Care – pro-actively grow this service, investigating the best routes to do so, e.g - a) by tender b) by 'organic' growth, working directly with commissioners who need urgent help to replace a failing provider c) by working in partnership with a housing provider d) by being both housing provider and care provider.

Day Care – we plan to deliver the remainder of the transformative Southampton Living Well contract, and hope to be offered the two years of extension (final possible end date March 25)

Options – develop additional funding streams to reduce reliance on a single funder. Comprehensive business plan required.

SCA Transport – to continue to do whatever is required by the local Integrated Care System for the duration of the pandemic and to simultaneously lobby for a more substantial, long-term contract opportunity that will compel us to make a decision about major investment in a new fleet.

Fenwick2 - the decision was taken that due to the scale of maintenance required on site, the 100% charge retained over the property by the NHS (and the effect this has on the capacity to win grants or raise monies to improve the building) that the Group would work with our partners the League of Hospital and Community Friends (Fenwick Hospital Lyndhurst) to find a new path for the Fenwick, to include handing back to the NHS.

#### New initiatives

Accessible Holiday Lets – we will explore the market for Accessible Holiday Lets with the intention of establishing a self-sustaining business aimed at increasing the scant amount of truly accessible holiday homes for people with disabilities and their carers to enjoy.

Action Fund – we will also take a proportion of the profits from the sale of Trafalgar and create a fund to help partner agencies in Southampton to realise their socially impactful ambitions for disadvantaged people in our city and as a source of small grants for individuals in need to also be supported as they overcome the impact of the pandemic and other challenges.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### SCA Care - Home Care/Complex Care

During the period ahead we plan to both grow the **Complex Care** team/hours of delivery and to register the service independently with the CQ. Mindful of the major challenge presented by recruitment and retention in the social care sector we also plan to modestly grow our home care activity in the period ahead.

To support with the retention of valued staff the **HR team** will also be restructured to afford more time being spent on employee welfare and well-being. The HR Well-being officer will work closely with the Registered Managers of all three services to help them, whilst also aiming to be a trusted source of advice and support for any of our workforce who is experiencing life challenges.

Other HR roles have also been re-fashioned to focus on the different recruitment needs of the different parts of SCA Care, e.g as and when we begin to support new Complex Care clients this can often mean recruiting a team of 12 to 14 new carers at short notice.

#### SCA Care - Day Care – Southampton Living Well

The medium and long term future for SLW will be dictated by the speed at which pandemic restrictions can be lifted and the enduring impact of the virus mitigated. This will impact on the confidence that customers and their carers have to attend the Hubs, and the numbers of people who can attend safely.

SLW's purpose remains to transform the previous day care service into a rich Day Opportunities Offer with provision in strategically located Hubs coupled with activities out in the community, designed to help people to stay physically and mentally active for longer. During the period ahead we also hope to be able to launch the SLW 'Community Offer' which will be targeted at more physically able older people, encouraging and supporting them to engage in a range of community-based activities aimed at addressing isolation and maintaining their physical and mental health for longer.

#### SCA Care - Extra Care

As for Home Care the focus on maintaining our clients' and colleagues' safety remains the top priority for our Extra Care team. We also plan to grow the team modestly over the coming years with the intent of reducing the use of agency staff.

#### SCA Transport

Whilst Covid has brought the importance of Community Transport to the fore as never before it has also seen our funding for SCA Transport become short-term and disparate, with different parts of the 'Integrated Care System' commissioning independently and often via short-term 'emergency' funding streams.

As we are entering the final years of operation for a percentage of our current fleet however and new investment (potentially in electric vehicles) will be needed to maintain the fleet for the future, the need for a sustainable community transport contract(s) being available to win grows.

To that end we will continue to lobby the council to re-visit their planned procurement of an 'Integrated Community Transport' contract which would see our current Dial-A-Ride and other work being 'bundled' along with other transport spend the council makes when paying for journeys for social care customers. The scale and terms of this opportunity will be important for us as we decide upon SCA Transport's long term future.

#### Options Well-being Trust (SJP)

Three key aims for the period ahead are to finalise the merger with SJP, which will see the Options brand regain its status as the Group's sole provider of counselling and well-being services. The refurbishment of the main Options building in Shirley Southampton in order to provide a modern and welcoming environment for clients which is also a comfortable workplace for our colleagues started in October 21 and plans to be completed by April 22. To ensure we then get maximum benefit from this investment we will deliver to our comprehensive 'Options 22-25 Business Plan'. This plan has a focus on delivering services to individual and group fee-payers both in person and on-line, professional services and room hire to other practitioners/agencies and seeking grant and contract work (when financially viable) to support those who cannot afford to pay independently.

#### Accessible Holiday Lets

Whilst researching the market for truly accessible holiday lets for people with physical disabilities we have identified a small charity engaged in letting a purpose-built accessible holiday home in Hampshire. This charity has already succeeded in bringing an exemplar holiday let for people with disabilities to market, and the Trustees of both organisations have begun discussions on the prospect of that charity joining the SCiA Group in the second half of the upcoming year. If accomplished, this addition to the Group would bring a huge amount of experience and expertise in this niche sector, helping to springboard our strategic plan to increase the supply of similar buildings, utilising a proven model enhanced by a recognised

#### Governing Document

The company is a charitable company limited by guarantee, incorporated on 5 September 2002 and registered as a charity on 8 April 2003. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10.

#### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Board. The directors are reappointed in accordance with the Memorandum and Articles of Association.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021 PLANS FOR FUTURE PERIODS (Continued)

#### Trustee Induction and Training

A programme is employed for the induction of new trustees. This includes visiting the offices, meeting staff and observing how the charitable company operates. It also encompasses a full induction in the charitable company's policies and procedures and involves examining the business plan.

#### Organisational Structure

Day to day operations and responsibilities are delegated to the Senior Management Team, who are responsible for ensuring the charitable company delivers the services specified, meets key performance targets and stays within the agreed budgets.

#### Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. The trustees have identified reputational risk, financial risk, IT risk and health and safety risk as being the major risks they are exposed to. To mitigate these the charitable company have controls which include partnership working, upgrading electronic networks and introducing technology to record events as and when they occur. In addition, all staff are provided with handbooks detailing the organisations expectations when they join.

#### Related Parties

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are SCA Care, SCA Transport Services, SCA Trafalgar Dental Services and SCA Fenwick 2 Limited, along with Options Wellbeing Trust and The Steven James Practice companies limited by guarantee and Registered Charities and Southampton Healthy Living a company limited by guarantee. SCA Trafalgar Ltd is a company limited by shares and was sold in October 2020.

SCA Trafalgar Dental Services was dissolved as a society in September 2021.

The charitable companies and registered societies are all operated and managed on a unified basis with Social Care in Action acting as the parent body.

#### Key Management and Personnel Remuneration

The directors consider the board of directors, who are the charitable company's trustees and the senior management team, comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give their time freely as trustees in the year.

#### Pay Policy for Senior Staff

The trustees review the remuneration of senior staff periodically on the basis of the performance of the individual concerned and the charitable company and group as a whole.

### RESPONSIBILITIES OF TRUSTEES

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- and prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the Financial Statements may differ from legislation in other jurisdictions

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Statement as to Disclosure to our Auditors**

In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's and group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the charitable company's and group's auditor is aware of that information.

**AUDITOR**

A resolution to re-appoint Saffery Champness LLP will be submitted to the annual general meeting.

**Approved by the trustees on 6 April 2022 and signed on their behalf by:**

A handwritten signature in black ink, appearing to read 'L Judd', is written over a horizontal dotted line.

**L JUDD  
CHAIR**

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOCIAL CARE IN ACTION

#### FOR THE YEAR ENDED 30 SEPTEMBER 2021

##### Opinion

We have audited the financial statements of Social Care in Action (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 September 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended; have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006.

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group or the parent 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

##### Other matters prescribed by the Companies Act 2006

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

the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

##### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or the parent charitable company 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

## INDEPENDENT AUDITOR'S REPORT (Continued)

### For the year ended 30 September 2021

we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 7 and 8, the trustees (who are also the directors of the parent 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 the 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 group and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identifying and assessing risks related to irregularities: We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are

of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT (Continued)****For the year ended 30 September 2021****Use of our report**

This report is made solely to the parent 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 parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Nicholas Fernyhough (Senior Statutory Auditor)**  
**for and on behalf of Saffery Champness LLP**

**Chartered Accountants****Statutory Auditors**

**Midland House**  
**2 Poole Road**  
**Bournemouth**  
**BH2 5QY**  
16 May 2022

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

The Section 408 exemption has been taken and the parent company's own profit and loss account has been omitted from the financial statements

## SOCIAL CARE IN ACTION

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNTS)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Consolidated**

	Note	Discontinued Activities 12 mths 2021 £	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £	Total Funds 18 mths 2020 £
<b>INCOME</b>						
Donations and legacies	2	-	1,200	-	1,200	186,302
Charitable activities	3	-	3,703,519	242,717	3,946,236	7,358,303
Investment income	4	-	110,161	-	110,161	232,733
Community benefit trading		404,226	-	-	404,226	4,024,573
<b>Other Income</b>						
Gain on disposal of fixed assets		-	7,500	-	7,500	-
Gain on disposal of investment		-	3,764,075	-	3,764,075	-
<b>TOTAL</b>		404,226	7,586,455	242,717	8,233,398	11,801,911
<b>EXPENDITURE</b>						
Charitable activities		-	4,232,628	257,054	4,489,682	9,022,579
Community benefit trading		269,495	-	-	269,495	3,250,688
Costs of fundraising		-	4,268	-	4,268	67,476
<b>TOTAL</b>	5	269,495	4,236,896	257,054	4,763,445	12,340,743
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	7	134,731	3,349,559	( 14,337)	3,469,953	( 538,832)
<b>OTHER RECOGNISED GAINS</b>						
Defined benefit pension scheme		-	-	-	-	343,626
Gains on revaluation of fixed assets		-	65,000	-	65,000	32,907
<b>MOVEMENT IN FUNDS FOR THE YEAR BEFORE TAX</b>		134,731	3,414,559	( 14,337)	3,534,953	( 162,299)
<b>TAX</b>	10	-	769	-	769	( 792)
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		134,731	3,415,328	( 14,337)	3,535,722	( 163,091)
<b>TRANSFER OF UNRESTRICTED FUNDS RECONCILIATION OF FUNDS</b>		( 134,731)	134,731	-	-	-
Total funds brought forward		-	942,250	21,328	963,578	1,126,669
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	4,492,309	6,991	4,499,300	963,578

The net expenditure for the purposes of the Companies Act 2006 comprises the net income before other recognised gains for the year of £3,497,102 (2020: 18 month net expenditure £538,832).

## SOCIAL CARE IN ACTION


## CONSOLIDATED AND PARENT BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Note	Consolidated		Charitable Company	
		2021 £	2020 £	2021 £	2020 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	11	800,642	1,529,088	15,902	27,378
Investment property	12	190,000	190,000	-	-
Intangible assets	13	-	5,000	-	-
Investments	14	-	-	3	4
<b>TOTAL FIXED ASSETS</b>		<b>990,642</b>	<b>1,724,088</b>	<b>15,905</b>	<b>27,382</b>
<b>CURRENT ASSETS</b>					
Stock		-	31,380	-	-
Debtors	15	467,040	782,754	276,341	509,561
Cash at bank and in hand		3,560,475	795,761	2,553,604	8,715
<b>TOTAL CURRENT ASSETS</b>		<b>4,027,515</b>	<b>1,609,895</b>	<b>2,829,945</b>	<b>518,276</b>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	16	(518,857)	(2,066,205)	(292,020)	(329,235)
<b>NET CURRENT ASSETS</b>		<b>3,508,658</b>	<b>(456,310)</b>	<b>2,537,925</b>	<b>189,041</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		4,499,300	1,267,778	2,553,830	216,423
<b>CREDITORS: Amounts falling due after more than one year</b>	18	-	(304,200)	-	(48,750)
<b>NET ASSETS</b>	20	<b>4,499,300</b>	<b>963,578</b>	<b>2,553,830</b>	<b>167,673</b>
<b>GROUP / CHARITABLE COMPANY FUNDS</b>					
Unrestricted Income Funds:	21				
- General funds		4,033,421	615,455	2,446,839	160,518
- Revaluation reserve		358,888	326,795	-	-
Total Unrestricted Income Funds		4,392,309	942,250	2,446,839	160,518
Designated Funds	21	100,000	-	100,000	-
Restricted income funds	21	6,991	21,328	6,991	7,155
<b>GROUP / CHARITABLE COMPANY FUNDS</b>		<b>4,449,300</b>	<b>963,578</b>	<b>2,553,830</b>	<b>167,673</b>

The trustees have prepared group Financial Statements in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These Financial Statements constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company. The consolidated Balance Sheet incorporates all the charitable companies and registered societies within the SCiA group. The notes on pages 16 to 31 form part of these Financial Statements.

Approved by the trustees on 6 April 2022 and signed on their behalf by:

  
 L JUDD  
 CHAIR

  
 R DICKENSON  
 TREASURER

## SOCIAL CARE IN ACTION

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	Consolidated	
		12 mths 2021 £	18 mths 2020 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	1	(285,521)	(453,553)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Income		810	397
Proceeds from sale of property, plant and equipment		522,500	-
Proceeds from sale of investment		2,890,405	-
Purchase of property, plant and equipment		(51,484)	(164,054)
<b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>		<b>3,362,231</b>	<b>(163,657)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Cash (out)/inflows due to changes in members' shares in subsidiary societies		4	(6)
Repayments of borrowing		(312,000)	(459,867)
Cash inflows from new borrowing		-	312,000
Cash inflow from acquisition of Steven James Practice		-	152,419
Repayments of obligations under finance leases		-	(51,497)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b>(311,996)</b>	<b>(46,851)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>2,764,714</b>	<b>(664,061)</b>
Cash and cash equivalents at the beginning of the year		795,761	1,459,822
<b>Cash and cash equivalents at the end of the year</b>	2	<b>3,560,475</b>	<b>795,761</b>

## SOCIAL CARE IN ACTION

## NOTES TO THE CASH FLOW STATEMENT

## FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

	Consolidated	
	12 mths	18 mths
	2021	2020
	£	£
Net Income/(expenditure) for the year as per the Statement of Financial Activities	3,535,722	(163,091)
Adjustments for:		
Interest income shown in investing activities	(810)	(397)
Depreciation charges	64,048	280,025
Amortisation charges	806	15,000
Revaluation of fixed assets	(65,000)	(32,907)
Non cash element on disposal of investment	1,153,887	-
Cash paid on disposal of investment	(20,407)	-
Pension fund surplus	-	(343,626)
Gain on disposal of fixed assets	(5,679)	-
Gain on disposal of investment	(3,764,075)	-
Increase in stock	(2,582)	(6,529)
Decrease in debtors	10,267	488,740
Decrease in creditors	(1,191,698)	(690,768)
<b>Net cash used in operating activities</b>	<b>(285,521)</b>	<b>(453,553)</b>

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Consolidated	
	12 mths	18 mths
	2021	2020
	£	£
Cash at bank and in hand	3,560,475	795,761
<b>Total cash and cash equivalents</b>	<b>3,560,475</b>	<b>795,761</b>

## SOCIAL CARE IN ACTION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 1. ACCOUNTING POLICIES

**Charity Information**

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales.

The principal address is Amplevine House, Dukes Road, Southampton, SO14 0ST.

The charitable company is a public benefit company.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**(b) Group Financial Statements**

The consolidated Financial Statements incorporate the results of Social Care in Action and its related Registered Societies and charitable companies on a line by line basis.

The consolidated entity is referred to as the SCiA group of social enterprises (group).

The Charity has taken advantage of the exemption, under section 408 of the Companies Act 2006, not to publish its own Statement of Financial Activities. The charitable company's total income for the year was £3,209,863 (2020:18 months £1,434,202) and its total expenditure was £823,706 (2020: £1,343,664) resulting in a net surplus of £2,386,157 (2020: £90,538).

**(c) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities is accounted for when earned.
- Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Investment income is included when receivable.
- Donated services and facilities are included at the value to the charitable company. The value of services provided by volunteers has not been included in these Financial Statements. Volunteers are used to provide driving services, assist in the operation of day centres and as librarians.

**(d) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

Support 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, eg floor areas, per capita or estimated usage as set out in Note 5.

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

**(e) Goodwill**

Goodwill is calculated as the difference between the acquisition cost and the fair value of an asset. Goodwill is written-off as follows:

Totton Practice (sold in year)                      over 10 years

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 1. ACCOUNTING POLICIES (CONTINUED)

(f) **Tangible Fixed Assets**

Tangible fixed assets are stated at cost, less accumulated depreciation and any accumulated impairment losses. The costs of additions below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Buses and motor vehicles	2 to 6 years
Office equipment	2 to 7 years
Computer equipment	3 to 4 years
Training equipment	4 years
Furniture, fixtures and fittings	3 to 4 years
Freehold buildings and property	50 years
Property improvements	5 to 15 years
Dental equipment (Sold in year)	7 years

One of the related entities, Options Wellbeing Trust, measures freehold property at their fair value and are to be revalued every 5 years.

(g) **Investment Property**

Investment properties are initially measured at cost and subsequently at fair value, with the change recognised in the statement of financial activities.

(h) **Stock**

Stock is valued at the lower of cost or net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

(i) **Debtors**

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

(j) **Cash at Bank and in Hand**

Cash at bank and 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.

(k) **Creditors and Provisions**

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

(l) **Hire Purchase**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the Statement of Financial Activities on a straight line basis.

(m) **Finance Lease Agreements**

Assets held under finance leases where substantially all of the benefits and risks of ownership accrue to the lessee, are capitalised and disclosed under tangible fixed assets at their fair value. The assets are depreciated over the shorter of the lease term or their useful economic life. The capital element of the future payments is treated as a liability. The total finance charge for each lease is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge for each accounting period.

(n) **Operating Lease Agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

(o) **Pension Costs**

The related subsidiary, SCA Care, and the related charitable company, Options Wellbeing Trust, both participate in the Hampshire County Council (HCC) pension scheme which is a Defined Benefit Pension Scheme within a multi-employer plan.

HCC have provided details of the deficit relating to each entity. The registered society and the charitable company have entered into an agreement with the multi-employer plan provider that determines how the deficit is to be funded and this has been recognised as a liability in the consolidated Financial Statements.

The charitable company and related entities also operate a defined contribution pension scheme. Payments to the scheme are charged as an expense as they fall due.

(p) **Taxation**

The activities of the charitable company and its related societies and charitable companies, with the exception of SCA Fenwick 2 Limited, are exempt from Corporation Tax on their charitable activities.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 1. ACCOUNTING POLICIES (CONTINUED)

## (q) Fund Accounting

Unrestricted funds consist of the general purposes fund and designated funds.

Designated funds are funds established by the trustees from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to/from the general purposes fund when the designated fund is closed.

Restricted Funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal.

## (r) Significant Judgements and Estimates

Preparation of the Financial Statements may require management to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

## (s) Financial Instruments

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

## 2. DONATIONS AND LEGACIES

## Consolidated

	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £	Total Funds 18 mths 2020 £
Donations	1,200	-	1,200	46,243
Acquisition of Steven James Practice	-	-	-	140,071
<b>Total</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>186,302</b>

The donations and legacies income for the 18 months to 30 September 2020 of £46,243 was unrestricted. There were no donated services and facilities receivable (2020 - £nil).

## 3. CHARITABLE ACTIVITIES

## Consolidated

	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £	Total Funds 18 mths 2020 £
Local Authority contracts	2,893,564	-	2,893,564	4,015,024
Customer contributions	300,793	-	300,793	591,859
NHS contracts	-	-	-	1,687,327
Private dental work	-	-	-	194,145
Private counselling	25,899	-	25,899	50,214
Dentists' licence fee	-	-	-	24,939
Bounce Bank Loan Interest	7,205	-	7,205	-
Sundry income	65,025	-	65,025	105,857
Use of buses	-	-	-	35,217
Dial-a-ride	3,381	-	3,381	20,459
Car share income	375	-	375	25,587
Coronavirus Job Retention Scheme grant	159,594	-	159,594	60,412
Grants received	247,683	242,717	490,400	547,263
<b>Total</b>	<b>3,703,519</b>	<b>242,717</b>	<b>3,946,236</b>	<b>7,358,303</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 3. CHARITABLE ACTIVITIES (CONTINUED)

The group has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the group provides. There were no unfulfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The income received from charitable activities is split across the group's key activities as follows:

	Consolidated	
	12 mths	18 mths
	2021	2020
	£	£
Training and education	30,789	27,745
Care	2,858,883	3,848,557
Transport	698,608	973,171
Dental	38,486	1,921,800
Health and social welfare	26,310	51,426
Information and counselling	293,160	535,604
<b>Total</b>	<b>3,946,236</b>	<b>7,358,303</b>

The consolidated income from charitable activities in the 18 months to 30 September 2020 of £7,358,303 of which £6,907,451 was unrestricted and £450,852 was restricted.

## 4 INVESTMENT INCOME

## Consolidated

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	12 mths	12mths	12 mths	18 mths
	2021	2021	2021	2020
	£	£	£	£
Bank interest	810	-	810	397
Rent received	109,351	-	109,351	232,336
<b>Total</b>	<b>110,161</b>	<b>-</b>	<b>110,161</b>	<b>232,733</b>

In 2020 the income from investments of £232,733 was unrestricted

For the year ended 30 September 2021

5 ANALYSIS OF TOTAL EXPENDITURE

Consolidated	Central		Care	Transport	Dental	Health & Social Welfare	Information & Counselling	12 mths 2021	18mths 2020
	£	£	£	£	£	£	£	Total	Total
Direct staff costs	581,794	2,148,767	342,308	-	60,607	299,780	3,433,256	5,434,869	
Consultancy	-	131,271	-	-	-	-	131,271	429,538	
Transport costs	-	-	82,898	-	-	-	82,898	197,106	
Dental costs	-	-	-	-	-	-	-	1,041,901	
Other direct costs	164	7,532	-	-	-	27,963	35,659	130,494	
Daycare club amenities	-	10,755	-	-	-	-	10,755	38,877	
Motor and travel	-	41,665	-	-	-	-	41,665	64,525	
Bad debts written-off	-	1,833	-	-	-	1,500	3,333	21,089	
Support costs	216,550	219,638	53,314	66,666	50,688	102,548	709,404	1,628,445	
Governance	20,731	9,000	2,950	3,360	3,000	2,400	41,441	51,688	
Community Benefit Trading	-	-	-	269,495	-	-	269,495	3,250,688	
Fundraising	4,268	-	-	-	-	-	4,268	51,523	
<b>Total</b>	<b>823,507</b>	<b>2,570,461</b>	<b>481,470</b>	<b>339,521</b>	<b>114,295</b>	<b>434,191</b>	<b>4,763,445</b>	<b>12,340,743</b>	

Expenditure on charitable activities in the 18 months to 30 September 2020 of £11,896,861 was unrestricted, and £443,882 was restricted.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The group identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs, together with the governance costs, are applied to the charitable and fundraising activities undertaken (see note 5) in the year. Refer to the table below for the basis of apportionment and the analysis of support, fundraising and governance costs.

**Consolidated**

	General Fundraising	Support	Governance	Total Funds 12 mths 2021	18mths 2020	Basis of Apportionment
	£	£	£	£	£	
Support staff costs	-	75,558	-	75,558	154,505	Time
Establishment costs	-	279,799	-	279,799	725,814	Usage
Administration expenses	4,268	130,248	-	134,516	310,722	Usage
Equipment and maintenance	-	27,975	-	27,975	65,051	Usage
Advertising and publicity	-	27,511	-	27,511	64,495	Usage
Recruitment expenses	-	14,685	-	14,685	37,343	Usage
Trust fees	-	-	92	92	248	Governance
Legal and professional fees	-	82,831	-	82,831	57,072	Usage
Audit fees	-	-	41,349	41,349	51,440	Governance
Bank charges and interest	-	12,488	-	12,488	24,103	Usage
Lease interest	-	1,205	-	1,205	14,849	Usage
Depreciation of fixed assets	-	55,283	-	55,283	169,491	Usage
Amortisation	-	-	-	-	5,000	Usage
Loss on Fixed Asset	-	1,821	-	1,821	-	Usage
<b>Total</b>	<b>4,268</b>	<b>709,404</b>	<b>41,441</b>	<b>755,113</b>	<b>1,680,133</b>	

## 7. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	Consolidated		Charitable Company	
	12 mths 2021	18 mths 2020	12 mths 2021	18 mths 2020
	£	£	£	£
Depreciation	64,048	280,025	11,768	24,303
Operating lease charges	104,350	381,721	46,053	68,805
Auditor's remuneration – Audit fee	32,850	34,020	20,639	14,050
– Tax services	1,300	4,740	-	-
– Other advice	7,199	12,680	-	-

## 8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	12 mths 2021	18 mths 2020
	£	£
<b>Consolidated</b>		
Salaries and other costs	3,167,850	5,896,031
Social Security costs	230,994	417,402
Pension costs	109,682	155,886
<b>Total</b>	<b>3,508,526</b>	<b>6,469,319</b>

Employees' (only one) emoluments amounted to between £70,000 - £80,000 (2020: 1).

No other employee received emoluments over £60,000 (2020: Nil)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (Continued)

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

	12 mths 2021	18 mths 2020
Carers	105	103
Nurses	3	32
Drivers	25	27
Administration	50	77
<b>Total</b>	<b>183</b>	<b>239</b>

No remuneration was paid to trustees from Social Care in Action or any group society or charitable company. During the year £92 was paid to 2 trustees for expenses in carrying out their duties (2020:18 months - £515, 2 trustees)

Certain members of the Management Committees of related entities within the SCiA group of social enterprises, who are not trustees of Social Care in Action, have received remuneration and expenses in those entities. These details are disclosed in the relevant entities Financial Statements.

The Senior Management Team received total employee benefits for the year of £406,818 (2020: 18 months - £626,482).

9. OPERATING LEASES COMMITMENTS  
CONSOLIDATED

Land	2021 £	2020 £
Less than 1 Year	83,053	268,656
2-5 Years	110,188	334,517
More than 5 years	-	13,125
<b>Total</b>	<b>193,241</b>	<b>616,298</b>

## 10. TAXATION

Social Care in Action is a charitable company registered with The Charity Commission in England & Wales (charity number 1096903). The charitable company is exempt from Corporation Tax on its charitable activities, reference XR86896.

The following societies had charitable status:

SCA Care (Reference X 01428/91)

SCA Transport Services (Reference XR 37023)

Options Wellbeing Trust and Southampton Healthy Living are also exempt from Corporation Tax on their charitable activities.

SCA Fenwick 2 Limited is not classed as having charitable status at HM Revenue & Customs and its activities are, therefore, not exempt for taxation purposes.

Provision has been made for taxation arising in the year to 30 September 2021 as follows:

	Consolidated 12 mths 2021 £	18 mths 2020 £
Corporation Tax provision for the year at 19%	-	-
Corporation tax on Prior Year	(769)	792
<b>Total</b>	<b>(769)</b>	<b>792</b>

## For the year ended 30 September 2021

## 11. TANGIBLE FIXED ASSETS

Consolidated	Freehold Land & Property	Leasehold Property	Furniture, Fixtures & Fittings	Buses & Motor Vehicles	Computer Equipment	Office Equipment	Training Equipment	Dental Equipment	Total
	£	£	£	£	£	£	£	£	£
<b>Cost/Valuation</b>									
At 1 October 2020	1,154,840	1,314,701	75,387	650,156	225,229	100,752	745	586,831	4,108,641
Additions	27,682	3,900	-	-	1,964	17,938	-	-	51,484
Acquired	-	-	-	-	-	-	-	-	-
Disposals	(515,000)	(583,165)	(72,275)	(38,380)	(116,411)	(5,143)	-	(586,831)	(1,917,205)
Revaluation	65,000	-	-	-	-	-	-	-	65,000
<b>At 30 September 2021</b>	<b>732,522</b>	<b>735,436</b>	<b>3,112</b>	<b>611,776</b>	<b>110,782</b>	<b>113,547</b>	<b>745</b>	<b>-</b>	<b>2,307,920</b>
<b>Depreciation</b>									
At 1 October 2020	-	1,182,742	73,085	628,542	120,301	81,730	745	492,408	2,579,553
Charge for the period	-	10,497	685	19,421	19,807	10,284	-	3,354	64,048
Eliminated on disposal	-	(476,485)	(72,058)	(38,380)	(50,316)	(3,322)	-	(495,762)	(1,136,323)
Revaluation	-	-	-	-	-	-	-	-	-
<b>At 30 September 2021</b>	<b>-</b>	<b>716,754</b>	<b>1,712</b>	<b>609,583</b>	<b>89,792</b>	<b>88,692</b>	<b>745</b>	<b>-</b>	<b>1,507,278</b>
<b>Net Book Values</b>									
<b>At 30 September 2021</b>	<b>732,522</b>	<b>18,682</b>	<b>1,400</b>	<b>2,193</b>	<b>20,990</b>	<b>24,855</b>	<b>-</b>	<b>-</b>	<b>800,642</b>
<b>At 1 October 2020</b>	<b>1,154,840</b>	<b>131,959</b>	<b>2,302</b>	<b>21,614</b>	<b>104,928</b>	<b>19,022</b>	<b>-</b>	<b>94,423</b>	<b>1,529,088</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 11. TANGIBLE FIXED ASSETS (CONTINUED)

## Consolidated (Continued)

During the year ended 31 March 2008, SCA Care received a grant of £850,000 from Hampshire Primary Care Trust. This grant was used to purchase The Fenwick Hospital, Pikes Hill, Lyndhurst for £850,000. No cost has been included in Freehold Land & Property as the grant received has been offset against the capital cost of The Fenwick Hospital. Hampshire Primary Care Trust has taken a legal charge on The Fenwick Hospital. The legal charge provides that the full market value (at the time of disposal) from any future disposal of the property is returned to Hampshire Primary Care Trust. SCA Care granted a five year lease to SCA Fenwick 2 Limited on the property, which expired in March 2013. SCA Fenwick 2 Limited continues, under licence, to occupy the property on the same terms as the expired lease. The properties at Basingstoke, and Southampton were valued by Primer Olds during the year and agreed by the trustees based on relevant market information.

All properties are unencumbered, with the exception of the property in Southampton where Southampton City Council has a legal charge over the property representing a 20% interest in the property. The property's revaluation included in the group Financial Statements incorporates 80% of the total value of the property.

## Charitable Company

	Office Computer Equipment £	Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 October 2020	79,174	8,982	88,156
Additions	1,963	150	2,113
Disposal	-	(5,143)	(5,143)
<b>At 30 September 2021</b>	<b>81,137</b>	<b>3,989</b>	<b>85,126</b>
<b>Depreciation</b>			
At 1 October 2020	54,631	6,147	60,778
Charge for the year	10,901	867	11,768
Disposal	-	(3,322)	(3,322)
<b>At 30 September 2021</b>	<b>65,532</b>	<b>3,692</b>	<b>69,224</b>
<b>Net Book Values</b>			
<b>At 30 September 2021</b>	<b>15,605</b>	<b>297</b>	<b>15,902</b>
<b>At 1 October 2020</b>	<b>24,543</b>	<b>2,835</b>	<b>27,378</b>

## 12. INVESTMENT PROPERTY

	Consolidated £	Charitable Company £
<b>Cost/Valuation</b>		
<b>At 1 October 2020 and 30 September 2021</b>	<b>190,000</b>	<b>-</b>
<b>Net Book Values</b>		
<b>At 30 September 2020 and 30 September 2021</b>	<b>190,000</b>	<b>-</b>

The property at Eastleigh was valued by Primer Olds, this revaluation took place in 2019, the trustees believe the valuation has not materially changed.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

## 13 GOODWILL

	Consolidated Totton Practice £	Charitable Company £
<b>Cost/Valuation</b>		
At 1 October 2020	100,000	-
Disposal	(100,000)	-
<b>At 30 September 2021</b>	-	-
<b>Amortisation</b>		
At 1 October 2020	95,000	-
Charge for the year	806	-
Disposal	(95,806)	-
<b>At 30 September 2021</b>	-	-
<b>Net Book Values</b>		
At 30 September 2021	-	-
At 30 September 2020	5,000	-

In March 2011 SCA Trafalgar Dental Services took over a dental practice in Totton, Hampshire. The society paid £100,000 by way of goodwill on acquiring the practice. Amortisation of the goodwill is over 10 years and commenced on 1 April 2011. In October 2020 the practice and goodwill was disposed of.

## 14. INVESTMENTS

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Members' shares of £1 each purchased at 1 October 2020	-	-	4	4
Disposal of SCA Trafalgar Dental Services	-	-	(1)	-
<b>Total Shares at 30 September 2021</b>	-	-	3	4

During the year ended 31 March 2012, Social Care in Action invested £1 to become a member of each of the following Registered Societies:

- SCA Care
- SCA Transport Services
- SCA Fenwick 2 Limited

During the year ended 31 March 2017, Social Care in Action became members of Options Wellbeing Trust and Southampton Healthy Living, both companies limited by guarantee. The guarantee is limited to £10 and £1 respectively per member for each of these companies, payable on the winding-up of the company.

During the period ended September 2020 Social Care in Action became the member of The Steven James Practice, a company limited by guarantee of £10.

During the year ended September 2021 SCA Trafalgar Dental Services disposed of the share capital of SCA Trafalgar Limited.

During the year ended September 2021 SCA Trafalgar Dental Services was dissolved.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**For the year ended 30 September 2021**

**14. INVESTMENTS (Continued)**

The charity has 100% voting rights in the following subsidiaries:

<b>Subsidiary</b>	<b>Entity Status</b>	<b>Principal Activity</b>	<b>Interest Held</b>	<b>Gross Income</b>	<b>Surplus / (Deficit)</b>
SCA Care	Registered Society	Provision of care services	Member	2,858,883	216,258
SCA Transport	Registered Society	Provision of transport services	Member	706,215	188,780
SCA Fenwick 2 Limited	Registered Society	Provision of health and wellbeing services	Member	100,091	(18,140)
Options Wellbeing Trust	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	234,600	(57,258)
The Steven James Practice	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	94,531	(35,655)
Southampton Healthy Living	Company Limited by guarantee	Dormant	Registered legal entity		

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

## 15. DEBTORS

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	257,438	476,207	1,615	13,761
Other debtors	12,897	79,667	-	1,321
VAT	3,534	-	-	-
Prepayments and accrued income	193,171	226,880	30,027	29,227
<b>Amounts due from Related Societies:</b>				
SCA Care	-	-	172,037	380,244
SCA Transport Services	-	-	42,156	-
SCA Fenwick 2 Limited	-	-	4,506	309
SCA Trafalgar Dental Services	-	-	-	40,000
SCA Trafalgar Ltd	-	-	-	20,952
The Steven James Practice	-	-	26,000	23,747
<b>Total</b>	<b>467,040</b>	<b>782,754</b>	<b>276,341</b>	<b>509,561</b>

## 16. CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Bank loans	-	7,800	-	1,250
Trade creditors	100,337	191,301	9,277	29,980
Hire purchase and finance leases	-	-	-	-
Other creditors	132,949	214,397	8,416	7,197
Social Security and other taxes	50,445	66,278	11,913	14,005
VAT	-	4,496	7,977	8,684
Accruals	218,675	1,580,216	12,509	19,053
Deferred income (Note 17)	16,451	1,717	-	-
<b>Amounts due to Related Societies:</b>				
SCA Transport	-	-	-	371
Options Wellbeing Trust	-	-	241,928	248,695
<b>Total</b>	<b>518,857</b>	<b>2,066,205</b>	<b>292,020</b>	<b>329,235</b>

## 17. MOVEMENTS IN DEFERRED INCOME

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Deferred income at 1 October 2020	1,717	15,414	-	-
Income released during the year	(1,717)	(15,414)	-	-
Income deferred in the year	16,451	1,717	-	-
<b>Deferred income at 30 September 2021</b>	<b>16,451</b>	<b>1,717</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

## 18. CREDITORS: Amounts falling due after more than one year

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Bank loans	-	304,200	-	48,750
<b>Total</b>	-	304,200	-	48,750

## 19. BANK LOANS

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Loans payable falling due within one year	-	7,800	-	1,250
Loans payable falling due in more than 1 year but less than 5 years	-	304,200	-	48,750
<b>Total</b>	-	312,000	-	50,000

Various group entities applied for and were granted Bounce Back Loans issued by the Government through Lloyds Bank PLC. SCA Care, SCA Transport, SCA Trafalgar Dental Services, Social Care in Action and Options Wellbeing Trust each took out £50,000 loans, SCA Fenwick 2 Ltd £29,000 and The Steven James Practice £33,000. All loans were repaid within the first year, the equivalent notional interest charge has been recorded as a donation and a charge in the accounts.

## 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2021	Designated Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Consolidated</b>					
Tangible fixed assets	735,642	-	-	735,642	1,529,089
Investment Properties	190,000	-	-	190,000	190,000
Intangible assets	-	-	-	-	5,000
Current assets	3,920,524	100,000	6,991	4,027,515	1,609,895
Current liabilities	(518,857)	-	-	(518,857)	(2,066,206)
Long term liabilities	-	-	-	-	(304,200)
<b>Net assets at 30 September 2021</b>	<b>4,327,309</b>	<b>100,000</b>	<b>6,991</b>	<b>4,434,300</b>	<b>963,578</b>
<b>Charitable Company</b>					
Tangible fixed assets	15,902	-	-	15,902	27,378
Investments	3	-	-	3	4
Current assets	2,722,954	100,000	6,991	2,829,945	518,276
Current liabilities	(292,020)	-	-	(292,020)	(329,235)
Liabilities due after one year	-	-	-	-	(48,750)
<b>Net assets at 30 September 2021</b>	<b>2,446,839</b>	<b>100,000</b>	<b>6,991</b>	<b>2,553,830</b>	<b>167,673</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

## 21. ANALYSIS OF CHARITABLE FUNDS

	At 01.10.20 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	At 30.09.21 £
<b>Consolidated</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
General Fund	615,455	7,990,681	(67,093)	(4,505,622)	4,033,421
Revaluation reserve	326,795	65,000	(32,907)	-	358,888
<b>Total Unrestricted Funds</b>	<b>942,250</b>	<b>8,055,681</b>	<b>(100,000)</b>	<b>(4,505,622)</b>	<b>4,392,309</b>
<b>Analysis of Movements in Designated Funds</b>					
Action Fund	-	-	100,000	-	100,000
<b>Total Designated Funds</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Analysis of Movements in Restricted Funds</b>					
GamCare	14,173	242,717	-	(256,890)	-
Hardship fund	3,319	-	-	(164)	3,155
Mildred Anne Reynolds fund	3,836	-	-	-	3,836
<b>Total Restricted Funds</b>	<b>21,328</b>	<b>242,717</b>	<b>-</b>	<b>(257,054)</b>	<b>6,991</b>
<b>Total Funds</b>	<b>963,578</b>	<b>8,298,398</b>	<b>-</b>	<b>(4,762,676)</b>	<b>4,499,300</b>
<b>Charitable Company</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
General Fund		160,518	3,109,863	(823,542)	2,446,839
<b>Total Unrestricted Funds</b>		<b>160,518</b>	<b>3,109,863</b>	<b>(823,542)</b>	<b>2,446,839</b>
<b>Analysis of Movements in Designated Funds</b>					
Action Fund	-	-	100,000	-	100,000
<b>Total Designated Funds</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Analysis of Movements in Restricted Funds</b>					
Hardship fund		3,319	-	(164)	3,155
Mildred Anne Reynolds fund		3,836	-	-	3,836
<b>Total Restricted Funds</b>		<b>7,155</b>	<b>-</b>	<b>(164)</b>	<b>6,991</b>
<b>Total Funds</b>		<b>167,673</b>	<b>3,209,863</b>	<b>(823,706)</b>	<b>2,553,830</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 21. ANALYSIS OF CHARITABLE FUNDS (Continued)

**Unrestricted Funds**

Unrestricted Funds comprise of :-

*General Fund* – Those funds which the Trustees are free to use in accordance with the Charity's objects and to fund the Charity's net fixed assets.

*Pension Fund* – Those funds which the Trustees are to use to fund the Charity's pension obligations as disclosed in note 25.

*Revaluation Reserve* - relates to investment property and freehold property revaluations in Options Wellbeing Trusts.

**Designated Funds**

*Action Fund* – A fund created from the proceeds arising on the disposal of SCA Trafalgar Ltd to fund charitable projects external to SCiA but within the objectives of the charity.

**Restricted Funds**

Restricted Funds are funds which have been given for particular purposes and projects. The Restricted Funds must be used for the specific purpose as laid down by the donor.

*GamCare* – Revenues and expenditure ceased during the year ended 30 September 2021.

*Hardship Fund* - Social Care in Action has received funds to provide services to the community during the year.

*Mildred Anne Reynolds Fund* - Social Care in Action received a gift of £5,000 to fund the introduction of new activities to the health and wellbeing centre operated by SCA Fenwick 2 Limited

	01.04.19 £	At Resources £	Incoming Gains £	Outgoing Resources £	At 30.09.20 £
<b>Prior period</b>					
<b>Consolidated</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
<i>General Fund</i>	1,180,858	11,343,981	-	(11,909,384)	615,455
<i>Pension Fund</i>	(355,357)	-	343,626	11,731	-
<i>Revaluation reserve</i>	293,888	-	32,907	-	326,795
<b>Total Unrestricted Funds</b>	1,119,389	11343,981	376,533	(11,897,653)	942,250
<b>Analysis of Movements in Restricted Funds</b>					
<i>GamCare</i>	-	457,930	-	(443,757)	14,173
<i>Hardship fund</i>	3,444	-	-	(125)	3,319
<i>Mildred Anne Reynolds fund</i>	3,836	-	-	-	3,836
<b>Total Restricted Funds</b>	7,280	457,930	-	(443,882)	21,328
<b>Total Funds</b>	1,126,669	11,741,499	376,533	(12,281,123)	963,578
<b>Prior period</b>		At 01.04.19 £	Incoming Resources £	Outgoing Resources £	At 30.09.20 £
<b>Charitable Company</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
<i>General Fund</i>		69,878	1,434,202	(1,343,562)	160,518
<b>Total Unrestricted Funds</b>		69,878	1,434,202	(1,343,562)	160,518
<b>Analysis of Movements in Restricted Funds</b>					
<i>Hardship fund</i>		3,444	-	(125)	3,319
<i>Mildred Anne Reynolds fund</i>		3,836	-	-	3,836
<b>Total Restricted Funds</b>		7,280	-	(125)	7,155
<b>Total Funds</b>		77,158	1,434,202	(1,343,687)	167,673

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 30 September 2021

## 22. PENSION COSTS

**Defined benefit pension scheme**

SCA Care operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council.

Options Wellbeing Trust participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme. Options Wellbeing Trust contributes to their scheme for one current employee.

Total cost relating to the defined benefit plans recognised in the statement of financial activities as an expense.

**Defined contribution pension**

The group also operates a defined contribution scheme. The pension cost charged for the year represents contributions payable by the group to the scheme amounted to £57,147 (2020: 18 months £96,716).

## 23. FINANCIAL INSTRUMENTS

Financial instruments, measured at amortised cost, comprise the following:

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Financial assets that are debt instruments	273,869	555,874	246,314	480,334
Financial liabilities that are debt instruments:				
- Bank loans	-	312,000	-	-
- Other	468,412	1,987,632	272,130	305,296

## 24. RELATED PARTIES

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the SCiA group of social enterprises are SCA Care, SCA Transport Services, SCA Fenwick 2 Limited, Options Wellbeing Trust, The Steven James Practice and Southampton Healthy Living. All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis. SCA Trafalgar Ltd was disposed of in October 2020, SCA Trafalgar Dental Services was dissolved in September 2021.

During the year Social Care in Action undertook transactions with the related societies in the normal course of activities. This amounted to £112,834 (2020: 18 months £921,809).

As at 30 September 2021, Social Care in Action (parent) had a number of outstanding balances with related societies as disclosed in notes 15 and 16.

## 25. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company, Social Care in Action, is limited by guarantee and has no share capital. The liability of each member, in the event of winding-up, is limited to £10.

## 26. ULTIMATE CONTROL

Social Care in Action is controlled by the trustees, acting as Directors of the Charitable Company.

**SOCIAL CARE IN ACTION**

England & Wales - Charity number 1096903

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# Accounts

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**SOCIAL CARE IN ACTION**

**CONSOLIDATED**  
**REPORT AND FINANCIAL STATEMENTS**

**FOR THE 18 MONTH PERIOD ENDED**  
**30 SEPTEMBER 2020**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 04526806**

**REGISTERED CHARITY NUMBER: 1096903**

**SOCIAL CARE IN ACTION**  
**FINANCIAL STATEMENTS**  
**FOR THE 18 MONTH PERIOD ENDED**  
**30 SEPTEMBER 2020**

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## SOCIAL CARE IN ACTION

### REPORT OF THE TRUSTEES

#### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

The trustees are pleased to present their annual report and audited consolidated Financial Statements of the charitable company and its subsidiaries for the 18 month period ended 30 September 2020, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Charity Name</b> Social Care in Action	<b>Registered Office</b> Amplevine House Dukes Road Southampton SO14 0ST
<b>Charity Registration Number</b> 1096903	
<b>Company Registration Number</b> 04526806	

#### DIRECTORS AND TRUSTEES

The directors of the charitable company, for the purposes of company law, are also its trustees for the purpose of charity law. The trustees who served during the year and since the year end are as follows:

L Judd	Chair		
G Dibben	Secretary		
D Chamberlain			
E Hickman			
D Lodge			
D Corben		Appointed	Mar 21
R Dickenson	Treasurer	Resigned	Feb 20
M Patel		Resigned	Dec 19
M Venables		Resigned	Oct 19
E Keogh			

#### GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES

SCA Care	Registered Society No: 27461R
SCA Trafalgar Dental Services	Registered Society No: 29975R
SCA Transport Services	Registered Society No: 29035R
SCA Fenwick 2 Limited	Registered Society No: 30336R
SCA Trafalgar Limited	Company No: 12144599
Options Wellbeing Trust	Charitable Company No: 1100782
The Steven James Practice	Charitable Company No: 5278016
Southampton Healthy Living	Company No: 10627689

#### SENIOR MANAGEMENT TEAM

D Freshwater	Chief Executive	
J Mills	Head of Finance	
K McCarthy	Head of Human Resources	
F Hardie	Head of Business Development	Resigned Mar 20
M Wrycraft	Head of Facilities	
N Keeley	Options Wellbeing Trust Operations Director	
W Lee	Head of Health & Wellbeing	
R Rossiter	Director of Integrated Services	

#### OUR ADVISORS

<b>Auditor</b> Saffery Champness LLP Midland House 2 Poole Road Bournemouth, BH2 5QY	<b>Bankers</b> Lloyds Bank 30 Commercial Road Totton SO40 3TH
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## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020 STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

#### AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

- the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage for the public benefit in particular, but not limited to the practice and provision of health, education, care or community services; and
- to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### Public Benefit Statement

Our main activities and who we try to benefit are described above.

Our charitable activities focus on care in the community, transport, dentistry, training, counselling services and operating a wellbeing centre.

All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

#### ACHIEVEMENTS AND PERFORMANCE

The 18 month period leading up to Sept 2020 has undoubtedly been one of the most dynamic and challenging periods in the Group's history to date. The final six months seeing the charity rising to meet the twin challenges of preparing for a major divestment and the Covid 19 pandemic with its unprecedented issues and inherent opportunities for our charity to demonstrate its impact.

SCiA's main aim during the reported 18 month period has been to continue to work in partnership with Southampton City Council, Hampshire County Council, the NHS and GamCare whilst also looking to generate greater revenues from 'private' clients. Furthermore we have also undertaken a thorough review of all contracted work, assessing each contract/activity for financial viability. Once the pandemic struck our focus naturally turned to protecting our colleagues and customers and working closely with Southampton City Council, Hampshire County Council and the NHS to ensure that the most vulnerable continued to receive the care and support they needed to endure the lockdowns.

**SCA Care** has supported 797 customers in total during this during this 18 month period; 306 customers in the Southampton Living Well service (SLW), 381 in Home Care (including the complex care service) and 110 across the three Extra Care services across.

**Trafalgar Dental Services** (SCA Trafalgar Ltd) saw 110,904 UDAs achieved

**Options and SJP** have delivered 6000 GamCare counselling sessions combined

**SCA Transport** supported 690 customers and completed 15,258 passenger journeys

#### SCA Care - Home Care

The 18 month period began with a growth in hours for the Home Care team who were supported by the employment of a dedicated Recruitment Manager tasked to service hiring needs across all of SCA Care. The increase in hours came from additional local authority and NHS funded packages, but also saw the charity increase its self-funded work. Improving the profitability of the Division was hampered however by our commitment to a cohort of SCC customers (c30) whose packages had become unviable for us to service given rising costs and the rate of pay from SCC at that time. Following consultation with SCC we therefore handed back that work over a period of two months, which resulted in Home Care supporting fewer people but having higher returns. In conjunction with this action we also submitted new rates to SCC reflecting the genuine cost of delivery which became effective from 1/4/20. This marked a financial turning point for Home Care and in contrast to the period leading up to April 2020 during which a deficit had been incurred, the performance post the rate increase returned a surplus and each subsequent package we have agreed to take on from SCC must first pass financial viability scrutiny. With the advent of the pandemic and subsequent lockdown the Home Care team faced this unwelcome challenge with unwavering fortitude and commitment. The adoption of new infection control and PPE regimes in addition to standard duties was achieved quickly and effectively thanks to strong leadership and an engaged workforce.

The sourcing of appropriate PPE was a priority and we are pleased to report that thanks to concerted management efforts SCA Care has always remained well provisioned.

One immediate impact of the pandemic saw some customers reacting by reducing or suspending entirely their care packages for fear of cross infection. Despite reassurances regarding steps being taken a percentage of contracted hours was therefore lost overnight. In response SCC agreed to pay to the 'booked hours' for certain customers despite actual delivery being reduced. This support was vital to be able to retain capacity in the service, which like many home-care services can quickly come under pressure when there are unforeseen absences.

A proportion of our private business was also lost immediately once the full extent of the pandemic was understood. We were able to re-deploy capacity created within the staff team however to SCC funded work, which despite the crisis saw numerous packages regularly offered to providers.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

Furthermore we ensured that colleagues who could not work due to their health/shielding requirements saw their income protected via the Furlough scheme. Salaries were also maintained in full with SCA Care contributing the shortfall not covered by the government's job retention scheme.

#### SCA Care - Extra Care

All three of Our Extra Care schemes were inspected by the CQC for the first time during Nov 19 and we are delighted to report that all three achieved GOOD status and staff were praised on many points by the inspector. Alongside ensuring the quality of care delivered, reducing the cost of employing agency staff in the Schemes has also been a focus for this 18 month period, and with the support of the dedicated Recruitment Manager Extra Care has significantly benefited from quicker and more responsive recruitment seeing the spend on agency costs drop by £50k between Apr 19 and Apr 20.

Maintaining the reduction in agency spend was made considerably more difficult after the pandemic began however as the need for diligent staff to self-isolate to protect customers meant more absence than normal at a time of heightened pressure for the team.

Financial support from HCC, with a guaranteed level of income throughout the first 6 months of Covid and the promise of more financial support from central Government ahead, meant that there was never hesitation to call upon external resources when required however, our customers' and colleagues' safety being the absolute priority across all of SCA Care.

#### SCA Care - Complex Care

In January 2020 we renamed our Learning Disabilities and Mental Health service as '**Complex Care**' and continued to grow the number of customers supported. As an organisation, we are constantly reviewing our service models to improve choice and outcomes for vulnerable older people and disabled people who are at risk of dependence without such provision. The recruitment of an experienced manager and a renewed focus on promoting our Complex Care offer has enabled us to win and deliver larger packages of support in this area. In Apr 2019 we were also successful in winning a place on SCC's Provider Framework for 'Continuing Health Care'/Complex care, opening up further opportunities to support local customers.

The pandemic had a similar effect on the Complex Care Team as it has for Home Care and Extra Care with those who needed to shield being financially supported to maintain full income. Likewise both teams performed with the same level of commitment and purpose.

#### SCA Care - Day Care (Southampton Living Well)

During the 18 month period covered we have continued to benefit from working in partnership with Age UK Southampton, who support us in the delivery of the Southampton Living Well (SLW) contract. This Southampton City Council commissioned service is focussed on transforming the way traditional day services are offered to older people living in the city, providing activities and outings to alleviate isolation, reconnect

individuals with their community and support people earlier in the ageing process to enjoy life and reduce their future care requirements.

Sadly however we had to close our day care provision in the New Forest in December 2019 delivered from the Fenwick Health and Well-being centre. Despite repeated marketing and promotional pushes, without a consistent local authority customer base the service failed to attract the required number of self-funders to make the service financially viable. We are grateful to the many volunteers over the years who gave their time to support the customers and staff.

In line with the national lockdown in March the SLW Hubs were closed to customers. SCC continued to fund the service however and the team swiftly shifted their efforts to delivering a community support service. SLW customers were regularly contacted via phone and enjoyed socially distanced doorstep visits. For those who required it meal companions were provided in partnership with City Catering, prescription and shopping errands were also undertaken and when permitted by Government guidance, trips out in pairs to re-connect with friends and enjoy open spaces also formed part of the 'SLW under lockdown' offer.

#### SCA Transport

SCA Transport has had a busy time supporting a total of 690 customers throughout this reporting 18 month period, with the SCC funded SLW and 'Dial A Ride' remaining its principal clients.

A new service to help people home from Southampton General Hospital was also brought on-line (**Home from Hospital**) in June 19 with the ambition of the service being to support the hospital to free up space and ensure that patients who are ready for discharge do not see their hospital stay prolonged unnecessarily. This both improves the patient experience and supports the hospital to save the costs of re-admission for patients they cannot safely discharge.

The benefits of the SCiA Group structure were evident with SCA Transport supporting SCA Care by providing customers with door-to-door transport to the **Southampton Living Well Hubs**. The National Lockdown from March 2020 however saw the doors to the SLW Hubs temporarily closed and the team re-deployed to work side by side with their colleagues in SCA Care. Together the drivers, escorts and care staff responded to the call from Southampton City Council and seamlessly shifted to a model of community support, involving duties such as welfare calls (both remote and socially distanced with PPE doorstep visits), prescription and shopping errands, companionship visits and (when permitted within guidance) trips out in pairs to re-connect with friends and enjoy open spaces.

The **Dial-A-Ride** (DAR) service also continued to demonstrate its value to its membership, ensuring that no-one with a disability is isolated for want of safe, secure and appropriate transport. The DAR membership continued to enjoy group trips out to socialise, reminding all that this 'transport' service also has a key role to play in connecting otherwise isolated people with their neighbours and wider communities. Sadly, as above, the

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

journey numbers plummeted as expected when the lockdown struck however and spare capacity was deployed to both support DAR customers in their homes (akin to the offer made above to SLW customers) and as directed by SCC Additional contracted work included 'Medi Match' - transporting denture moulds from dental practices to the manufacturers - this continued to provide a modest income stream until the pandemic began and normal dentistry was suspended. The viability of future medi-match work will depend upon the speed at which the dentistry sector returns to normal levels of activity.

Similarly the **Car-share** scheme - which sees SCA Transport provide bespoke journeys for residents of Eastleigh Borough Council not served by public transport routes - also continued to deliver to expected levels. This was until the advent of the National Lockdown however which saw people heed government advice to stay home.

Overarchingly the value of our community transport service was reinforced to all during this 18 month period as the team responded magnificently to the challenges of the pandemic and the need to change models to meet the needs of our community.

#### SCA Trafalgar

**SCA Trafalgar** continued to offer high quality dentistry and receive consistent positive reviews from patients across our six practices and via the NHS 111 service, which ensures that those patients who are unable to access dental services are able to be supported when they are experiencing dental pain or problems. This continued until such time as the Covid crisis prompted a partial close-down, followed by much restricted working practices aimed at reducing the rate of transmission of the virus.

Prior to Covid the business had continued to suffer from similar operating challenges as in recent years, principally being the cost of sourcing and retaining GDPs within the funding envelope afforded by the NHS contracts and the nature of the contracts themselves.

Formerly fruitful routes, such as recruiting dentists from the EU, have become increasingly difficult as the number of dentists arriving to work in the UK has been steadily declining since the 2016 referendum result. The accreditation system for foreign dentists, which purported to take six weeks to review and approve their applications to work on NHS contracts in the UK, also routinely took six months plus to process those GDPs who did wish to join the workforce; meaning many potential hires were lost to private practice before we could take them on as the accreditation review is not required in the same manner.

Changes to the terms of the NHS contract also meant that more consultation and note taking was required to be undertaken by GDPs at each session. This required more time to be spent with NHS patients, but for no more funding/UDAs (Unit of Dental Activity) per treatment, and thus the productivity of GDPs per head was reduced at the same time as the business was struggling to hire enough dentists.

Despite repeated petitions to the NHS demonstrating how the costs of delivery were exceeding the payments received and to raise the UDA rates accordingly we were denied any increases. With a lack of qualified dentists available in the market to join the team on a permanent basis the only way to deliver our 'payment by results' contracts was therefore through engaging locum dentists on expensive day rates, thus exacerbating the problem. These increasing recruitment costs which the organisation was not compensated adequately for via its NHS contracts, combined with the challenge of delivering enough UDAs thanks to the changes in NHS expectations saw the business losing money. Focussed efforts to improve recruitment outcomes, including taking advice from a former Chief Dentist and publishing an article in 'The Dentist' magazine extolling the virtues of working for a social enterprise dental provider sadly yielded little result.

These enduring challenges therefore prompted a debate about whether Trafalgar's charitable mission - to ensure NHS dentistry remained accessible in areas of deprivation - was still achievable in the current market. Observation of the industry at large highlighted that Trafalgar's focus on NHS work - discounted for all and free to those who cannot afford it - was a relative anomaly in an industry with ever increasing numbers of dentists and patients turning to private dental healthcare/insurance plans as they balanced their exposure to NHS funding.

Following a fulsome discussion and debate about what would need to be done to turn the business around, with the overarching focus of the SCiA Group's charitable mission in mind, the difficult decision was taken by the SCA Trafalgar Dental Services Board in June 2019 to seek a buyer for the business and to plan to re-invest any surplus funds post-sale back into the charitable mission of the Group as a whole.

The Chair of Trafalgar then supported the Group CEO and Head of Finance to identify and engage a consultancy whom in turn introduced a number of potential buyers to enter confidential discussion. With an emphasis on understanding company values and future intentions, the leadership team met with the representatives of four major dental groups before signing Heads of Terms with one and beginning the due diligence process requiring a significant resource to satisfy the queries of the buyers' solicitor.

In March 2020 normal business came to a halt however as dentistry was all but closed down by the Chief Dental Officer for England and Wales in response to the Coronavirus pandemic. Concerns over the transmission of the virus via 'Aerosol Generating Procedures', which includes the majority of routine dental procedures, meant that the doors were closed to patients in normal practices whilst regional Emergency Dental Treatment Hubs were established. Triaging by telephone and giving both advice and prescriptions for antibiotics continued, but all face to face delivery was halted.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

NHS contractors continued to be paid to the full value of their contracts however, minus 16.75% abatement which was retained by the NHS, in return for the NHS funding continuing providers had to commit to remunerating all colleagues 'as normal' and to also making them available for the fight against Covid. As infection control specialists our GDPs and Dental Nurses were recognised as having key skills and as a precaution the NHS asked all to be ready to support the Health Service in whatever capacity was required, up to and including working in the Nightingale emergency Covid hospitals. A further option was put to NHS contractors that they could also opt to 'earn' their continued funding by supporting their Local Authorities and voluntary sector in the response to the virus.

As a part of the SCiA Group, SCA Trafalgar was well placed to provide community support locally and in agreement with the NHS our emphasis turned to doing so. Our Practice Managers and staff supported with a number of initiatives including both supporting homeless people with dental well-being packs and advice in Gosport, to supporting the city-wide voluntary sector network in Southampton which co-ordinated a range of practical support including shopping and prescription runs for those who were alone and vulnerable.

In line with a directive from the CDO and with new operating procedures to guide staff, our patients started to slowly return to surgeries from July to take up a limited number of appointments in line with the availability of specialist PPE and the requirement to leave surgeries 'fallow' between procedures for a minimum forty minutes. The twin challenges of progressing the sale and responding to the pandemic has characterised the final third of the reporting period. The pandemic did not affect the buyer's plans and subsequent to the period end the sale did complete.

#### Options Wellbeing Trust

Along with growing the number of self-funded clients, GamCare remained the principal commissioner for Options Wellbeing Trust during the 18 month period reported and was the core focus of activity. A new service delivery model was implemented, supported by the extensive training required, and in recognition of its commitment, expertise and past performance Options were awarded a further three-year contract to deliver a range of support services for problem gamblers through GamCare.

The new 'recovery approach' focussed model allows clients to escalate or reduce the intensity level of the intervention according to their needs. Whilst we welcome this new model as it allows Options the opportunity to increase the range of services we are able to offer to problem gamblers, delays in the development of the assessment tools required has in part led to a lower number of clients accessing the service than the contract target requires. A 16% reduction in referrals from the GamCare helpline, which remain the main source of referrals, exacerbated the problem which was impacted

yet further by the national lockdown following the Covid outbreak.

A closer working relationship with fellow GamCare partner 'The Steven James Practice' developed during the period (see below), and a valuable exchange of ideas and approaches informed a dedicated marketing campaign designed to drive GamCare referrals to both organisations. Despite best efforts however referrals remained low due primarily to the challenge of customers being confident in finding enough confidential time and space when many were isolating in their homes with partners and families.

A new initiative during the period has seen the Annexe behind Options HQ let to the NHS and turned into a drop-in 'Recovery Cafe' for clients of the local Mental Health Team. Based on a model proven effective in neighbouring Bournemouth, 'The Lighthouse' is a low-key, welcoming refuge, open late into the evening where people can come for conversation, coffee and help with their mental health if they need it.

#### The Steven James Practice

In September 2019 the Group Board were delighted to welcome The Steven James Practice (SJP) into the Social Care in Action Group. Originally constituted to support people living with blood-borne viruses during the period of the AIDS epidemic, SJP's emphasis has shifted in recent years as the need for that work has thankfully diminished in line with improved medicines. Now SJP work alongside Options in the GamCare partnership and deliver counselling support for problem gamblers across Dorset, Devon and Somerset.

Following the path taken by Options in 2016, SJP saw the potential of joining the Group in terms of enhanced governance, leadership, resources and back-office support and hence made a petition to the Chair and CEO for consideration. Following a due diligence exercise the Group Board concurred that SJP would make a good addition to the Group and so passed the necessary resolution.

Prior to the lockdown in March SJP had fallen short of the contracted target with GamCare, which whilst in part can be attributed to a significant drop in referrals from the national helpline, also highlighted the need for a concerted marketing campaign to raise the profile of the offer to prospective clients. As a new member of the SCiA Group SJP were able to draw upon resources and expertise to do so and until Covid intervened there was a marked increase in referrals and self-referrals. Unfortunately, mirroring Options' experience under Lockdown, whilst some new clients continued to register with the service after March the number reduced markedly as people found it harder to find the physical space and time for the confidential conversations required.

Similarly to Options, SJP also support fee paying clients with a range of issues and during the period used a mix of both face to face and remote support by video chat and telephone to deliver its services.

The number of private customers remained a small percentage of overall activity, but we anticipate that once lockdown rules are relaxed the marketing plan will continue to impact positively on the number of self-funders.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

##### SCA Fenwick2

SCA Fenwick2 has continued to operate as a Health and Wellbeing hub for the local community and surrounding areas, delivering services through third party providers to meet the needs of the local demographic. A wide range of organisations delivered health and wellbeing services from the Centre, including: Older people's club, Carers groups, Physiotherapy/Occupational Therapy, Massage, Counselling incl 'Relate', IAG, Gym facilities, exercise classes, meeting room hire and office rental.

This period saw the closure of SCA Care's Day Care provision at the Centre however due to it being financially unsustainable and this action has prompted a broader conversation with our partners at the Fenwick Centre – the League of Friends of the Fenwick (LOFF) – about the future plans for the building. At over 100 years old the former cottage hospital is in need of significant maintenance and an assessment of the future costs of repairing the building and maintaining it for the longer term is required if we are to plan properly for its sustainable future.

With the onset of the pandemic the premises were closed and the staff team furloughed, with the remainder of their salaries being paid to maintain full incomes.

#### FINANCIAL REVIEW

These Financial Statements reflect the financial activity of Social Care in Action as a group of social enterprises and individually, whose activities are primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the SCiA group of social enterprises reflect the combined income and expenditure of the businesses, its activities and impacts. The SCiA group of social enterprises incurred a deficit of £162,299 in the 18 month period to 30 September 2020 (12 months to 31 March 2019 - deficit of £587,591). The group income in the 18 month period ended 30 September 2020 was £11,801,911 compared to £8,230,449 in the previous year. Expenditure for the 18 month period was £12,340,743 compared to £9,078,496 in the previous year.

The group now has a total reserve of £963,578 at 30 September 2020 compared to £1,126,669 at 31 March 2019.

The trustees are satisfied with the financial stability of the group, as their plan for divesting of the dentistry operations occurred shortly after the period end and provided the group with sufficient reserves to secure its future needs.

#### Post Balance Sheet Event

Since the period end, SCA Trafalgar Dental Services completed the sale of its subsidiary company SCA Trafalgar Limited on 30 October 2020, this has resulted in an increase in reserves and funds of £3,906,359 to the group.

#### Principal Funding Sources

The principal funding sources for the individual charitable company are currently by way of training sales to SCA Care and SCA Trafalgar Dental Services.

#### Investment Powers and Policy

The trustees do not consider it prudent, at this stage, to invest income in stocks, shares or bonds for the longer term. The policy for investment is, therefore, to retain funds as cash and place them on bank deposit at the best rate obtainable.

#### Reserves Policy and Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses.

The trustees are considering ways in which additional unrestricted funds could be raised. The level of reserves is part of the charitable company's business planning, budgeting and forecasting process. It takes into account:

- risks associated with each stream of income and expenditure being different from that budgeted;
- planned activity levels; and
- organisational commitments.

It is the trustees intention to review this policy with the aim of holding approximately three months running costs as free reserves over a time period of five years. As at 30 September 2020 that would equate to a maximum of £650,000. The actual free reserves held at that date was (£464,839). Shortly after the period end the post balance sheet event has led to the free reserves increasing to £3,441,520

The trustees are of the view that the charitable company and group are a going concern.

#### PLANS FOR FUTURE PERIODS

##### Covid 19

As infection rates continued to rise in Autumn 2020 the leadership of the SCiA Group had a clear, immediate focus, which is to retain our core service provision, supporting the most vulnerable in our communities through our care, transport and counselling services. We will continue to do all that is required to keep our customers and colleagues safe and will also continue to work closely with SCC, HCC and the NHS to flex our provision and innovate where required to support our communities. Whilst clearly there is still much to understand about the virus we are encouraged by the development of the various vaccines globally and the plans to safeguard the most vulnerable in our population as soon as possible.

Preparing for the 'new normal' is the challenge ahead now, which we sincerely hope will include a new found appreciation from Government of the importance of the work of our carer colleagues, which in turn translates into effective legislation to finally end the UK's annual Adult Social Care funding crisis.

#### Strategic Review

Following expiration of the previous three year strategic plan the Board and Executive Management Team are now planning a thorough review of all the Group's

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

#### PLANS FOR FUTURE PERIODS (Continued)

potential new innovations. An external consultant will support this process, bringing objectivity and fresh eyes to the challenges and opportunities that the Group has ahead. The output from this exercise is anticipated to be both a three year 'road map', and where required a suite of costed business plans, designed to bring order and focus to the Group's new business and development activity.

Following the divestment of Trafalgar the CEO will also conduct a review of the ongoing back-office and Leadership team requirements of the Group, to test previous assumptions of what's needed against actual, post-Trafalgar requirements.

#### SCA Trafalgar Ltd

The sale of SCA Trafalgar Ltd was completed on 30<sup>th</sup> October 2020. The trustees wish to express their thanks and gratitude to the staff of SCA Trafalgar Ltd for their endeavours during SCiA ownership, and wish them well under their new owner.

#### SCA Care - Home Care/Complex Care

In addition to maintaining a sharp focus on infection control and understanding the mental and physical health consequences of lockdown on our customers, the next period for Home Care will be characterised by a focus on both recruitment and retention. The Director of Integrated Services and the Head of HR will therefore collaborate on a top to bottom review of all of our processes and behaviours as a company.

Industry surveys routinely highlight **Training, Values** and whether workers' **Voices** are heard as important factors when carers are choosing to join or stay with a care provider. Our ambition is to focus on these aspects of working life at SCA Care in order to grow our team.

**New business** will come primarily from SCC and the NHS via our existing contracts and there will be an emphasis on **growing our Complex Care** hours and **trailing the delivery of 'live-in' care**.

#### SCA Care - Day Care – Southampton Living Well

The immediate future for SLW will be dictated by the speed at which the pandemic can be brought under control and confidence return to our customers and our commissioners regarding the possibility of re-opening. SLW's purpose is to transform the previous day care service into a rich Day Opportunities Offer with provision in strategically located Hubs coupled with activities out in the community, designed to help people to stay physically and mentally active for longer. Covid has irrevocably affected all older person's services however and we anticipate working with our partners Age UK Southampton and our commissioners at SCC to re-design the service for a world with Covid.

#### SCA Care - Extra Care

As for Home Care the focus on maintaining our clients' and colleagues' safety remains the top priority for our Extra Care team. This is particularly challenging in an environment where residents' families and friends can visit the Schemes at will, so we will continue to work

closely with the landlord - New Forest District Council - and our commissioner - Hampshire County Council - to ensure that all is done to manage infection control effectively.

#### SCA Transport

With SLW still closed for normal business and Dial-A-Ride numbers remaining low due to lockdown, it is expected that for the next 6-12 months the SCA Transport team will continue to work flexibly with our commissioners to meet the needs of the community. The transporting of vulnerable customers to their vaccinations and important medical appointments is a new service innovation that will be starting in the first quarter of 2021. Covid has also caused a delay in the council's planned procurement of an 'Integrated Community Transport' contract which would see our current Dial-A-Ride and Home from Hospital contracts bundled along with other transport spend the council makes when paying for journeys for social care customers.

The scale and terms of this opportunity will be important for us to review when published, as we are entering the final years of operation for a percentage of our current fleet and new investment will need to be considered in the context of sustainable contracts being available to win.

#### Options Well-Being Trust

With the mental health impact of Covid anticipated to be significant and wide-reaching, Options is preparing to grow self-funded counselling in the period. It is also planned to diversify income streams in order to be able to serve a wider cohort, including those who do not qualify for GamCare but cannot afford to pay privately. We will also review the on-line offer from Options and explore the synergies and savings that could be gained by working more closely with The Steven James Practice. Furthermore we plan to refurbish the main Options building in Shirley Southampton in order to provide a modern and welcoming environment for clients which is also a comfortable workplace for our colleagues.

#### The Steven James Practice

SJP are anticipating similar levels of demand for their services in the period ahead to Options and are preparing accordingly by identifying and training Associate Counsellors. Income diversification will be particularly important for SJP in the months, and as part of the SCiA Group there are now additional resources available to the Practice Manager to identify and bid for new work, as well as the opportunity to bid in partnership with Options. Increasing the volume and impact of SJP's marketing, promotion and online presence has also been identified as a key success metric for the coming period.

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

The company is a charitable company limited by guarantee, incorporated on 5 September 2002 and registered as a charity on 8 April 2003. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10.

##### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and, under the charitable company's Articles, are known as members of the Board. The directors are reappointed in accordance with the Memorandum and Articles of Association.

##### Trustee Induction and Training

A programme is employed for the induction of new trustees. This includes visiting the offices, meeting staff and observing how the charitable company operates. It also encompasses a full induction in the charitable company's policies and procedures and involves examining the business plan.

##### Organisational Structure

Day to day operations and responsibilities are delegated to the Senior Management Team, who are responsible for ensuring the charitable company delivers the services specified, meets key performance targets and stays within the agreed budgets.

##### Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Significant external risks have led to the development of a strategic plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. The trustees have identified reputational risk, financial risk, IT risk and health and safety risk as being the major risks they are exposed to. To mitigate these the charitable company have controls which include partnership working, upgrading electronic networks and introducing technology to record events as and when they occur. In addition, all staff are provided with handbooks detailing the organisations expectations when they join.

##### Related Parties

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are SCA Care, SCA Transport Services, SCA Trafalgar Dental Services and SCA Fenwick 2 Limited, along with Options Wellbeing Trust and The Steven James Practice companies limited by guarantee and Registered Charities and Southampton Healthy Living a company limited by guarantee.

The charitable companies and registered societies are all operated and managed on a unified basis with Social Care in Action acting as the parent body.

##### Key Management and Personnel Remuneration

The directors consider the board of directors, who are the charitable company's trustees and the senior management team, comprise the key management personnel of the charitable company in charge of directing and controlling,

running and operating the charitable company on a day to day basis. All directors give their time freely as trustees in the year.

##### Pay Policy for Senior Staff

The trustees review the remuneration of senior staff periodically on the basis of the performance of the individual concerned and the charitable company and group as a whole.

#### RESPONSIBILITIES OF TRUSTEES

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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;
- and prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the Financial Statements may differ from legislation in other jurisdictions

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020**

**RESPONSIBILITIES OF TRUSTEES (Continued)**

**Statement as to Disclosure to our Auditors**

In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's and group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the charitable company's and group's auditor is aware of that information.

**AUDITOR**

A resolution to re-appoint Saffery Champness LLP will be submitted to the annual general meeting.

Approved by the trustees on 25 May 2021 and signed on their behalf by:



.....  
**L JUDD**  
**CHAIR**

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOCIAL CARE IN ACTION

**FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020**

#### **Opinion**

We have audited the financial statements of Social Care in Action for the period ended 30 September 2020 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charitable Company Balance sheet, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 September 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **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

auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

#### **Other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report have 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 group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

- the group or parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)****FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020****Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 8 - 9, 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 the 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 group's and parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Nicholas Fernyhough (Senior Statutory Auditor)  
for and on behalf of Saffery Champness LLP**

**Chartered Accountants**

**Statutory Auditors**

**Use of our report**

This report is made solely to the charitable company's members and the trustees, 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 and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed. Any knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Midland House  
2 Poole Road  
Bournemouth  
BH2 5QY**

14 June 2021

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

The Section 408 exemption has been taken and the parent company's own profit and loss account has been omitted from the financial statements

## SOCIAL CARE IN ACTION

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNTS)**

**FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020**

Consolidated

	Note	Unrestricted Funds 18 mths 2020 £	Restricted Funds 18 mths 2020 £	Total Funds 18 mths 2020 £	Total Funds 12 mths 2019 £
<b>INCOME</b>					
Donations and legacies	2	179,224	7,078	186,302	2,843
Charitable activities	3	6,907,451	450,852	7,358,303	6,885,760
Investment income	4	232,733	-	232,733	142,764
Community benefit trading		4,024,573	-	4,024,573	1,188,400
<b>Other Income</b>					
Gain on disposal of fixed assets		-	-	-	10,682
<b>TOTAL</b>		11,343,981	457,930	11,801,911	8,230,449
<b>EXPENDITURE</b>					
Charitable activities		8,578,697	443,882	9,022,579	7,833,313
Community benefit trading		3,250,688	-	3,250,688	1,186,167
Costs of fundraising		67,476	-	67,476	59,016
<b>TOTAL</b>	5	11,896,861	443,882	12,340,743	9,078,496
<b>NET GAINS ON INVESTMENT PROPERTY</b>					
		-	-	-	60,220
<b>NET EXPENDITURE FOR THE PERIOD</b>	7	(552,880)	14,048	(538,832)	(787,827)
<b>OTHER RECOGNISED GAINS</b>					
Defined benefit pension scheme	25	343,626	-	343,626	179,923
Gains on revaluation of fixed assets		32,907	-	32,907	20,313
<b>MOVEMENT IN FUNDS FOR THE PERIOD BEFORE TAX</b>					
		(176,347)	14,048	(162,299)	(587,591)
<b>TAX</b>	10	(792)	-	(792)	-
<b>NET MOVEMENT IN FUNDS FOR THE PERIOD</b>		(177,139)	14,048	(163,091)	(587,591)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,119,389	7,280	1,126,669	1,714,260
<b>TOTAL FUNDS CARRIED FORWARD</b>		942,250	21,328	963,578	1,126,669

The net expenditure for the purposes of the Companies Act 2006 comprises the net expenditure before other recognised gains for the 18 month period of £538,832 (2019: 12 month net expenditure £787,827).

## SOCIAL CARE IN ACTION

## CONSOLIDATED AND PARENT BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Note	Consolidated		Charitable Company	
		September 2020 £	March 2019 £	September 2020 £	March 2019 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	11	1,529,088	1,611,653	27,378	39,847
Investment property	12	190,000	190,000	-	-
Intangible assets	13	5,000	20,000	-	-
Investments	14	-	-	4	4
<b>TOTAL FIXED ASSETS</b>		<b>1,724,088</b>	<b>1,821,653</b>	<b>27,382</b>	<b>39,851</b>
<b>CURRENT ASSETS</b>					
Stock		31,380	24,851	-	-
Debtors	15	782,754	1,271,494	509,561	163,853
Cash at bank and in hand		795,761	1,459,822	8,715	376,558
<b>TOTAL CURRENT ASSETS</b>		<b>1,609,895</b>	<b>2,756,167</b>	<b>518,276</b>	<b>540,411</b>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	16	(2,066,205)	(2,699,758)	(329,235)	(477,909)
<b>NET CURRENT ASSETS</b>		<b>(456,310)</b>	<b>56,409</b>	<b>189,041</b>	<b>62,502</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS: Amounts falling due after more than one year</b>	18	<b>(304,200)</b>	<b>(751,393)</b>	<b>(48,750)</b>	<b>(25,195)</b>
<b>NET ASSETS</b>	23	<b>963,578</b>	<b>1,126,669</b>	<b>167,673</b>	<b>77,158</b>
<b>GROUP / CHARITABLE COMPANY FUNDS</b>					
Unrestricted Income Funds:	24				
- General funds		615,455	825,501	160,518	69,878
- Revaluation reserve		326,795	293,888	-	-
Total Unrestricted Income Funds		942,250	1,119,389	160,518	69,878
Restricted income funds	24	21,328	7,280	7,155	7,280
<b>GROUP / CHARITABLE COMPANY FUNDS</b>		<b>963,578</b>	<b>1,126,669</b>	<b>167,673</b>	<b>77,158</b>

The trustees have prepared group Financial Statements in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These Financial Statements constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

The consolidated Balance Sheet incorporates all the charitable companies and registered societies within the SCiA group. The notes on pages 16 to 33 form part of these Financial Statements.

Approved by the trustees on 25 May 2021 and signed on their behalf by:

  
 .....  
 L JUDD  
 CHAIR

  
 .....  
 R DICKENSON  
 TREASURER

## SOCIAL CARE IN ACTION

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

	Note	Consolidated	
		18 mths 2020 £	12 mths 2019 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	1	(453,553)	(640,046)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Income		397	3,009
Proceeds from sale of property, plant and equipment		-	10,682
Purchase of property, plant and equipment		(164,054)	(125,019)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		(163,657)	(111,328)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Cash (out)/inflows due to changes in members' shares in subsidiary societies		(6)	(3)
Repayments of borrowing		(459,867)	(55,384)
Cash inflows from new borrowing		312,000	454,500
Cash inflow from acquisition of Steven James Practice		152,519	-
Repayments of obligations under finance leases		(51,497)	(48,575)
<b>NET CASH PROVIDED (USED IN)/BY FINANCING ACTIVITIES</b>		(46,851)	350,538
<b>Change in cash and cash equivalents in the year</b>		(664,061)	(400,836)
Cash and cash equivalents at the beginning of the period		1,459,822	1,860,658
<b>Cash and cash equivalents at the end of the period</b>	2	795,761	1,459,822

## SOCIAL CARE IN ACTION

## NOTES TO THE CASH FLOW STATEMENT

## FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

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

	Consolidated	
	18 mths 2020 £	12 mths 2019 £
Net expenditure for the period as per the Statement of Financial Activities	(163,091)	(587,591)
Adjustments for:		
Interest income shown in investing activities	(397)	(3,009)
Depreciation charges	280,025	205,091
Amortisation charges	15,000	10,000
Revaluation of fixed assets	(32,907)	(80,533)
Pension fund surplus	(343,626)	(179,923)
Gain on disposal of fixed assets	-	(10,682)
(Increase)/Decrease in stock	(6,529)	(5,834)
Decrease /(Increase) in debtors	488,740	(154,314)
(Decrease)/Increase in creditors	(690,768)	166,749
<b>Net cash used in operating activities</b>	<b>(453,553)</b>	<b>(640,046)</b>

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Consolidated	
	18 mths 2020 £	12 mths 2019 £
Cash at bank and in hand	795,761	1,459,822
<b>Total cash and cash equivalents</b>	<b>795,761</b>	<b>1,459,822</b>

## SOCIAL CARE IN ACTION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE 18 MONTH PERIOD ENDED 30 SEPTEMBER 2020

## 1. ACCOUNTING POLICIES

**Charity Information**

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales.

The principal address is Amplevine House, Dukes Road, Southampton, SO14 0ST.

The charitable company is a public benefit company.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**(b) Group Financial Statements**

The consolidated Financial Statements incorporate the results of Social Care in Action and its related Registered Societies and charitable companies on a line by line basis.

The consolidated entity is referred to as the SCiA group of social enterprises (group).

The Charity has taken advantage of the exemption, under section 408 of the Companies Act 2006, not to publish its own Statement of Financial Activities. The charitable company's total income for the 18 month period was £1,434,202 (2019: 12 months £771,494) and its total expenditure was £1,343,664 (2019: £861,759) resulting in a net surplus of £90,538 (2019: deficit £90,265). The Steven James Practice, a company limited by guarantee and registered Charity was acquired into the group in September 2019. Its reserves at the point of acquisition were treated as a donation to the group.

**(c) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities is accounted for when earned.
- Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Investment income is included when receivable.
- Donated services and facilities are included at the value to the charitable company. The value of services provided by volunteers has not been included in these Financial Statements. Volunteers are used to provide driving services, assist in the operation of day centres and as librarians.

**(d) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

Support 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, eg floor areas, per capita or estimated usage as set out in Note 5.

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

**(e) Goodwill**

Goodwill is calculated as the difference between the acquisition cost and the fair value of an asset. Goodwill is written-off as follows:

Totton Practice over 10 years

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the 18 month period ended 30 September 2020

## 1. ACCOUNTING POLICIES (CONTINUED)

(f) **Tangible Fixed Assets**

Tangible fixed assets are stated at cost, less accumulated depreciation and any accumulated impairment losses. The costs of additions below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Buses and motor vehicles	2 to 6 years
Office equipment	2 to 7 years
Computer equipment	3 to 4 years
Training equipment	4 years
Furniture, fixtures and fittings	3 to 4 years
Freehold buildings and property	50 years
Property improvements	5 to 15 years
Dental equipment	7 years

One of the related entities, Options Wellbeing Trust, measures freehold property at their fair value and are to be revalued every 5 years.

(g) **Investment Property**

Investment properties are initially measured at cost and subsequently at fair value, with the change recognised in the statement of financial activities.

(h) **Stock**

Stock is valued at the lower of cost or net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

(i) **Debtors**

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

(j) **Cash at Bank and in Hand**

Cash at bank and 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.

(k) **Creditors and Provisions**

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

(l) **Hire Purchase**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the Statement of Financial Activities on a straight line basis.

(m) **Finance Lease Agreements**

Assets held under finance leases where substantially all of the benefits and risks of ownership accrue to the lessee, are capitalised and disclosed under tangible fixed assets at their fair value. The assets are depreciated over the shorter of the lease term or their useful economic life. The capital element of the future payments is treated as a liability. The total finance charge for each lease is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge for each accounting period.

(n) **Operating Lease Agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

(o) **Pension Costs**

The related subsidiary, SCA Care, and the related charitable company, Options Wellbeing Trust, both participate in the Hampshire County Council (HCC) pension scheme which is a Defined Benefit Pension Scheme within a multi-employer plan.

HCC have provided details of the deficit relating to each entity. The registered society and the charitable company have entered into an agreement with the multi-employer plan provider that determines how the deficit is to be funded and this has been recognised as a liability in the consolidated Financial Statements.

The charitable company and related entities also operate a defined contribution pension scheme. Payments to the scheme are charged as an expense as they fall due.

(p) **Taxation**

The activities of the charitable company and its related societies and charitable companies, with the exception of SCA Fenwick 2 Limited, are exempt from Corporation Tax on their charitable activities.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the 18 month period ended 30 September 2020

## 1. ACCOUNTING POLICIES (CONTINUED)

## (q) Fund Accounting

Unrestricted funds consist of the general purposes fund and designated funds.

Designated funds are funds established by the trustees from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to/from the general purposes fund when the designated fund is closed.

Restricted Funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal.

## (r) Significant Judgements and Estimates

Preparation of the Financial Statements may require management to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

## (s) Financial Instruments

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

## 2. DONATIONS AND LEGACIES

## Consolidated

	Unrestricted Funds 18 mths 2020 £	Restricted Funds 18 mths 2020 £	Total Funds 18 mths 2020 £	Total Funds 12 mths 2019 £
Donations	46,243	-	46,243	2,843
Acquisition of Steven James Practice	132,993	7,078	140,071	-
<b>Total</b>	<b>179,224</b>	<b>7,078</b>	<b>186,302</b>	<b>2,843</b>

The donations and legacies income for the 12 months to 31 March 2019 of £2,843 was unrestricted. There were no donated services and facilities receivable (2019 - £nil).

## 3. CHARITABLE ACTIVITIES

## Consolidated

	Unrestricted Funds 18 mths 2020 £	Restricted Funds 18 mths 2020 £	Total Funds 18 mths 2020 £	Total Funds 12 mths 2019 £
Local Authority contracts	4,015,024	-	4,015,024	2,140,674
Customer contributions	591,859	-	591,859	530,884
NHS contracts	1,687,327	-	1,687,327	3,110,761
Private dental work	194,145	-	194,145	594,818
Private counselling	50,214	-	50,214	36,462
Dentists' licence fee	24,939	-	24,939	-
General consultancy	-	-	-	3,895
Sundry income	105,857	-	105,857	141,942
Use of buses	35,217	-	35,217	43,747
Dial-a-ride	20,459	-	20,459	20,930
Car share income	25,587	-	25,587	26,868
Coronavirus Job Retention Scheme grant	60,412	-	60,412	-
Grants received	96,411	450,852	547,263	234,779
<b>Total</b>	<b>6,907,451</b>	<b>450,852</b>	<b>7,358,303</b>	<b>6,885,760</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the 18 month period ended 30 September 2020

## 3. CHARITABLE ACTIVITIES (CONTINUED)

The group has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the group provides. There were no unfulfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The income received from charitable activities is split across the group's key activities as follows:

	Consolidated	
	18 mths	12 mths
	2020	2019
	£	£
Training and education	27,745	40,171
Care	3,848,557	2,156,616
Transport	973,171	656,992
Dental	1,921,800	3,730,891
Health and social welfare	51,426	12,545
Information and counselling	535,604	288,545
<b>Total</b>	<b>7,358,303</b>	<b>6,885,760</b>

The consolidated income from charitable activities in the 12 months to 31 March 2019 of £6,885,760 of which £6,659,929 was unrestricted and £225,831 was restricted.

## 4. INVESTMENT INCOME

## Consolidated

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	18 mths	18 mths	18 mths	12 mths
	2020	2020	2020	2019
	£	£	£	£
Bank interest	397	-	397	3,009
Rent received	232,336	-	232,336	139,755
<b>Total</b>	<b>232,733</b>	<b>-</b>	<b>232,733</b>	<b>142,764</b>

5 ANALYSIS OF TOTAL EXPENDITURE

Consolidated	Central		Care	Transport	Dental	Health & Social Welfare	Information & Counselling	18 mths 2020	12mths 2019
	£	£	£	£	£	£	£	Total	Total
Direct staff costs	846,301	3,083,740	553,971	574,384	89,145	287,328	5,434,869	3,637,365	
Consultancy	-	152,419	-	277,119	-	-	429,538	698,242	
Transport costs	-	26,198	170,908	-	-	-	197,106	140,304	
Dental costs	-	-	-	1,041,901	-	-	1,041,901	1,727,120	
Other direct costs	125	70,051	2,680	-	-	57,638	130,494	56,477	
Daycare club amenities	-	38,877	-	-	-	-	38,877	28,019	
Motor and travel	-	64,525	-	-	-	-	64,525	59,570	
Bad debts written-off	-	1,145	-	19,549	-	395	21,089	38,868	
Support costs	431,087	335,310	90,769	564,026	78,662	128,591	1,628,445	1,425,772	
Governance	14,591	13,620	1,307	13,620	3,660	4,890	51,688	31,140	
Community Benefit Trading	-	-	-	3,250,688	-	-	3,250,688	1,176,603	
Fundraising	51,523	-	-	-	-	-	51,523	59,016	
<b>Total</b>	<b>1,343,627</b>	<b>3,785,885</b>	<b>819,635</b>	<b>5,741,287</b>	<b>171,467</b>	<b>478,842</b>	<b>12,340,743</b>	<b>9,078,496</b>	

Expenditure on charitable activities in the 12 months to 31 March 2019 of £8,852,608 was unrestricted, and £225,888 was restricted.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the 18 month period ended 30 September 2020

## 6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The group identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs, together with the governance costs, are applied to the charitable and fundraising activities undertaken (see note 5) in the year. Refer to the table below for the basis of apportionment and the analysis of support, fundraising and governance costs.

**Consolidated**

	General Fundraising	Support	Governance	Total Funds 18 mths 2020	12 mths 2019	Basis of Apportionment
	£	£	£	£	£	
Support staff costs	-	154,505	-	154,505	112,394	Time
Establishment costs	-	725,814	-	725,814	602,022	Usage
Administration expenses	15,953	294,769	-	310,722	303,161	Usage
Equipment and maintenance	-	65,051	-	65,051	66,342	Usage
Advertising and publicity	-	64,495	-	64,495	13,012	Usage
Recruitment expenses	-	37,343	-	37,343	37,172	Usage
Trust fees	-	-	248	248	2,968	Governance
Legal and professional fees	-	57,072	-	57,072	34,175	Usage
Audit fees	-	-	51,440	51,440	28,172	Governance
Bank charges and interest	-	24,103	-	24,103	44,227	Usage
Lease interest	-	14,849	-	14,849	5,933	Usage
Depreciation of fixed assets	-	169,491	-	169,491	205,091	Usage
Amortisation	-	5,000	-	5,000	10,000	Usage
<b>Total</b>	15,953	1,612,492	51,688	1,680,133	1,464,669	

## 7. NET EXPENDITURE FOR THE 18 MONTH PERIOD

This is stated after charging:

	Consolidated		Charitable Company	
	18 mths 2020	12 mths 2019	18 mths 2020	12 mths 2019
	£	£	£	£
Depreciation	280,025	205,091	24,303	14,021
Operating lease charges	381,721	255,536	68,805	45,870
Auditor's remuneration – Audit fee	34,020	27,402	14,050	8,134
– Tax services	4,740	3,440	-	700
– Other advice	12,680	-	-	-

## 8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	18 mths 2020	12 mths 2019
	£	£
<b>Consolidated</b>		
Salaries and other costs	5,896,031	3,576,706
Social Security costs	417,402	234,056
Pension costs	155,886	67,735
<b>Total</b>	6,469,319	3,878,497

Employees' (only one) emoluments amounted to between £70,000 - £80,000 (2019: Nil).  
No other employee received emoluments over £60,000 (2019: Nil)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the 18 month period ended 30 September 2020

## 8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (Continued)

The average number of employees during the period was as follows:

	18 mths 2020	12 mths 2019
Carers	103	96
Nurses	32	35
Drivers	27	30
Trainers and assessors	-	1
Administration	77	75
<b>Total</b>	<b>239</b>	<b>237</b>

No remuneration was paid to trustees from Social Care in Action or any group society or charitable company. During the 18 month period £515 was paid to 2 trustees for expenses in carrying out their duties (2019:12 months - £922, 3 trustees)

Certain members of the Management Committees of related entities within the SCiA group of social enterprises, who are not trustees of Social Care in Action, have received remuneration and expenses in those entities. These details are disclosed in the relevant entities Financial Statements.

The Senior Management Team received total employee benefits for the 18 month period of £626,482 (2019: 12 months - £451,520).

## 9. OPERATING LEASES COMMITMENTS CONSOLIDATED

Land	September 2020 £	March 2019 £
Less than 1 Years	268,656	254,481
2-5 Years	334,517	505,234
More than 5 years	13,125	-
<b>Total</b>	<b>616,298</b>	<b>759,712</b>

## 10. TAXATION

Social Care in Action is a charitable company registered with The Charity Commission in England & Wales (charity number 1096903). The charitable company is exempt from Corporation Tax on its charitable activities, reference XR86896.

The following societies had charitable status:

SCA Care	(Reference X 01428/91)
SCA Transport Services	(Reference XR 37023)
SCA Trafalgar Dental Services	(Reference XR 89817)

Options Wellbeing Trust and Southampton Healthy Living are also exempt from Corporation Tax on their charitable activities.

SCA Fenwick 2 Limited and SCA Trafalgar Ltd are not classed as having charitable status at HM Revenue & Customs and its activities are, therefore, not exempt for taxation purposes.

Provision has been made for taxation arising in the period to 30 September 2020 as follows:

	Consolidated 18 mths 2020 £	12 mths 2019 £
Corporation Tax provision for the period at 19%	-	-
Corporation tax on Prior Year	792	-
<b>Total</b>	<b>792</b>	<b>-</b>

## For the 18 month period ended 30 September 2020

## 11. TANGIBLE FIXED ASSETS

Consolidated	Freehold Land & Property	Leasehold Property	Improvements	Furniture, Fixtures & Fittings	Buses & Motor Vehicles	Computer Equipment	Office Equipment	Training Equipment	Dental Equipment	Total
	£	£	£	£	£	£	£	£	£	£
<b>Cost/Valuation</b>										
At 1 April 2019	1,184,217	1,295,270	83,125	650,156	141,204	80,036	745	572,777	4,007,530	
Additions	24,840	19,431	-	-	85,512	20,217	-	14,054	164,054	
Acquired	-	-	-	-	-	499	-	-	499	
Disposals	-	-	(7,738)	-	(1,487)	-	-	-	(9,225)	
Revaluation	(54,217)	-	-	-	-	-	-	-	(54,217)	
<b>At 30 September 2020</b>	<b>1,154,840</b>	<b>1,314,701</b>	<b>75,387</b>	<b>650,156</b>	<b>225,229</b>	<b>100,752</b>	<b>745</b>	<b>586,831</b>	<b>4,108,641</b>	
<b>Depreciation</b>										
At 1 April 2019	75,493	1,104,923	77,315	596,574	76,792	70,369	745	393,666	2,395,877	
Charge for the period	11,631	77,819	3,507	31,968	44,997	11,361	-	98,742	280,025	
Eliminated on disposal	-	-	(7,737)	-	(1,488)	-	-	-	(9,225)	
Revaluation	(87,124)	-	-	-	-	-	-	-	(87,124)	
<b>At 30 September 2020</b>	<b>-</b>	<b>1,182,742</b>	<b>73,085</b>	<b>628,542</b>	<b>120,301</b>	<b>81,730</b>	<b>745</b>	<b>492,408</b>	<b>2,579,553</b>	
<b>Net Book Values</b>										
<b>At 30 September 2020</b>	<b>1,154,840</b>	<b>131,959</b>	<b>2,302</b>	<b>21,614</b>	<b>104,928</b>	<b>19,022</b>	<b>-</b>	<b>94,423</b>	<b>1,529,088</b>	
<b>At 1 April 2019</b>	<b>1,108,724</b>	<b>190,347</b>	<b>5,810</b>	<b>53,582</b>	<b>64,412</b>	<b>9,667</b>	<b>-</b>	<b>179,111</b>	<b>1,611,653</b>	

At 30 September 2020 the net book value of assets held under finance leases or hire purchase contracts amounts to £nil (2019 - £116,781). The depreciation charged on these assets during the year was £22,101 (2019 - £54,338). All finance leases and HP contracts were fully paid off during the period.

A property within freehold land and property with a NBV of £515,000 is offered as security on a bank loan

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the 18 month period ended 30 September 2020

## 11. TANGIBLE FIXED ASSETS (CONTINUED)

**Consolidated (Continued)**

During the year ended 31 March 2008, SCA Care received a grant of £850,000 from Hampshire Primary Care Trust. This grant was used to purchase The Fenwick Hospital, Pikes Hill, Lyndhurst for £850,000. No cost has been included in Freehold Land & Property as the grant received has been offset against the capital cost of The Fenwick Hospital. Hampshire Primary Care Trust has taken a legal charge on The Fenwick Hospital. The legal charge provides that the full market value (at the time of disposal) from any future disposal of the property is returned to Hampshire Primary Care Trust. SCA Care granted a five year lease to SCA Fenwick 2 Limited on the property, which expired in March 2013. SCA Fenwick 2 Limited continues, under licence, to occupy the property on the same terms as the expired lease. The properties at Basingstoke, and Southampton were valued by Primer Olds during the year and agreed by the trustees based on relevant market information.

All properties are unencumbered, with the exception of the property in Southampton where Southampton City Council has a legal charge over the property representing a 20% interest in the property. The property's revaluation included in the group Financial Statements incorporates 80% of the total value of the property.

**Charitable Company**

	<b>Office Computer Equipment £</b>	<b>Furniture &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2019	67,340	8,982	76,322
Additions	11,834	-	11,834
<b>At 30 September 2020</b>	<b>79,174</b>	<b>8,982</b>	<b>88,156</b>
<b>Depreciation</b>			
At 1 April 2019	32,737	3,738	36,475
Charge for the 18 month period	21,894	2,409	24,303
<b>At 30 September 2020</b>	<b>54,631</b>	<b>6,147</b>	<b>60,778</b>
<b>Net Book Values</b>			
<b>At 30 September 2020</b>	<b>24,543</b>	<b>2,835</b>	<b>27,378</b>
<b>At 31 March 2019</b>	<b>34,603</b>	<b>5,244</b>	<b>39,847</b>

## 12. INVESTMENT PROPERTY

	<b>Consolidated £</b>	<b>Charitable Company £</b>
<b>Cost/Valuation</b>		
<b>At 1 April 2019 and 30 September 2020</b>	190,000	-
<b>Net Book Values</b>		
<b>At 31 March 2019 and 30 September 2020</b>	190,000	-

The property at Eastleigh was valued by Primer Olds, this revaluation took place in 2019, the trustees believe the valuation has not materially changed.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 13 GOODWILL

	Consolidated Totton Practice £	Charitable Company £
<b>Cost/Valuation</b>		
At 1 April 2019 and 30 September 2020	100,000	-
<b>Amortisation</b>		
At 1 April 2019	80,000	-
Charge for the 18 month period	15,000	-
<b>At 30 September 2020</b>	<b>95,000</b>	<b>-</b>
<b>Net Book Values</b>		
At 30 September 2020	5,000	-
At 31 March 2019	20,000	-

In March 2011 SCA Trafalgar Dental Services took over a dental practice in Totton, Hampshire. The society paid £100,000 by way of goodwill on acquiring the practice. Amortisation of the goodwill is over 10 years and commenced on 1 April 2011.

## 14. INVESTMENTS

	Consolidated September 2020 £	March 2019 £	Charitable Company September 2020 £	March 2019 £
Members' shares of £1 each purchased	-	-	4	4
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>

During the year ended 31 March 2012, Social Care in Action invested £1 to become a member of each of the following Registered Societies:

- SCA Care
- SCA Transport Services
- SCA Trafalgar Dental Services
- SCA Fenwick 2 Limited

During the year ended 31 March 2017, Social Care in Action became members of Options Wellbeing Trust and Southampton Healthy Living, both companies limited by guarantee. The guarantee is limited to £10 and £1 respectively per member for each of these companies, payable on the winding-up of the company.

During the period ended September 2020 Social Care in Action became the member of The Steven James Practice, a company limited by guarantee of £10.

During the period ended September 2020 SCA Trafalgar Dental Services acquired the whole of the share capital of SCA Trafalgar Limited £100.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**For the 18 month period ended 30 September 2020**

**14. INVESTMENTS (Continued)**

SCA Transport	Registered Society	Provision of transport services	Member	973,171	53,536
SCA Trafalgar Dental Services	Registered Society	Provision of dental services until Jan 2020	Member	2,152,007	(777,592)
SCA Fenwick 2 Limited	Registered Society	Provision of health and wellbeing services	Member	209,267	25,731
Options Wellbeing Trust	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	497,958	137,687
The Steven James Practice	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	169,643	8,863
SCA Trafalgar Ltd	Private company limited by Shares	Provision of dental services from October 2019	Owned Shares	4,024,573	113,690

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 15. DEBTORS

	Consolidated		Charitable Company	
	September	March	September	March
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	476,207	741,756	13,761	5,054
Other debtors	79,667	261,912	1,321	-
Prepayments and accrued income	226,880	261,379	29,227	47,222
VAT	-	6,447	-	-
<b>Amounts due from Related Societies:</b>				
SCA Care	-	-	380,244	-
SCA Transport Services	-	-	-	70,620
SCA Fenwick 2 Limited	-	-	309	7,770
SCA Trafalgar Dental Services	-	-	40,000	-
SCA Trafalgar Ltd	-	-	20,952	-
The Steven James Practice	-	-	23,747	-
Options Wellbeing Trust	-	-	-	33,187
<b>Total</b>	<b>782,754</b>	<b>1,271,494</b>	<b>509,561</b>	<b>163,853</b>

## 16. CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	September	March	September	March
	2020	2019	2020	2019
	£	£	£	£
Bank loans	7,800	56,061	1,250	-
Trade creditors	191,301	627,348	29,980	47,744
Hire purchase and finance leases	-	42,257	-	-
Other creditors	214,397	269,225	7,197	6,638
Social Security and other taxes	66,278	76,008	14,005	15,388
VAT	4,496	-	8,684	7,906
Accruals	1,580,216	1,583,999	19,053	14,516
Deferred income (Note 17)	1,717	15,414	-	-
Pension liability and contribution	-	29,446	-	-
<b>Amounts due to Related Societies:</b>				
SCA Care	-	-	-	15,128
SCA Trafalgar Dental Services	-	-	-	333,026
SCA Transport	-	-	371	-
Options Wellbeing Trust	-	-	248,695	-
Southampton Healthy Living	-	-	-	37,563
<b>Total</b>	<b>2,066,205</b>	<b>2,699,758</b>	<b>329,235</b>	<b>477,909</b>

## 17. MOVEMENTS IN DEFERRED INCOME

	Consolidated		Charitable Company	
	September	March	September	March
	2020	2019	2020	2019
	£	£	£	£
Deferred income at 1 April 2019	15,414	132,345	-	-
Income released during the period	(15,414)	(132,345)	-	-
Income deferred in the period	1,717	15,414	-	-
<b>Deferred income at 30 September 2020</b>	<b>1,717</b>	<b>15,414</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 18. CREDITORS: Amounts falling due after more than one year

	Consolidated		Charitable Company	
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Bank loans	304,200	378,611	48,750	-
Local Authority loan	-	25,195	-	25,195
Hire purchase and finance leases	-	9,239	-	-
Pension liability	-	338,348	-	-
<b>Total</b>	<b>304,200</b>	<b>751,393</b>	<b>48,750</b>	<b>25,195</b>

## 19. BANK LOANS

	Consolidated		Charitable Company	
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Loans payable falling due within one year	7,800	56,061	1,250	-
Loans payable falling due in more than 1 year but less than 5 years	304,200	378,611	48,750	-
<b>Total</b>	<b>312,000</b>	<b>434,672</b>	<b>50,000</b>	<b>-</b>

During the period to 30 September 2020 SCA Trafalgar Dental Services repaid the two mortgages relating to the property at Swanage and the security was released.

Various group entities applied for and were granted Bounce Back Loans issued by the Government through Lloyds Bank PLC. These loans are unsecured and are repayable over 10 years from its first anniversary. Interest is charged after the first year at 2%, SCA Care, SCA Transport, SCA Trafalgar Dental Services, Social Care in Action and Options Wellbeing Trust each took out £50,000 loans, SCA Fenwick 2 Ltd £29,000 and The Steven James Practice £33,000.

## 20. COMMITMENTS UNDER OTHER LONG-TERM LOANS

Future commitments under long-term loans are as follows:

	Consolidated		Charitable Company	
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Amounts payable between 2 and 5 years	-	24,000	-	24,000
	-	24,000	-	24,000
Add: Accrued interest and finance charges	-	1,195	-	1,195
<b>Total Other Loans</b>	<b>-</b>	<b>25,195</b>	<b>-</b>	<b>25,195</b>

Other long-term loans are analysed as follows:

	Consolidated		Charitable Company	
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Non-current obligations	-	25,195	-	25,195
<b>Total</b>	<b>-</b>	<b>25,195</b>	<b>-</b>	<b>25,195</b>

During the year ending 31 March 2017 Social Care in Action took over the operation of the Cobbett Road Library in Southampton from the local authority. Southampton City Council provided a loan of £24,000 to cover the running costs for the first year of operation. In the period ended 30 September 2020 the loan and accrued interest was converted into a grant.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 21. COMMITMENTS UNDER HIRE PURCHASE AND FINANCE LEASE AGREEMENTS

	Consolidated		Charitable Company	
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Future commitments under hire purchase and finance lease agreements are as follows:				
Amounts payable within one year	-	48,140	-	-
Amounts payable between 2 and 5 years	-	10,761	-	-
	-	58,901	-	-
Less: Interest and finance charges relating to future periods	-	(7,405)	-	-
<b>Total</b>	-	51,496	-	-
Hire purchase and finance lease agreements are analysed as follows:				
Current obligations	-	42,257	-	-
Non-current obligations	-	9,239	-	-
<b>Total</b>	-	51,496	-	-

## 22. COMMITMENTS FOR PENSION PAYMENTS

Future commitments under pension agreements are as follows:

	Consolidated		Charitable Company	
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Amounts payable within 1 year	-	25,535	-	-
Amounts payable between 2-5 years	-	107,800	-	-
Amounts payable after 5 years	-	393,665	-	-
	-	527,000	-	-
Less: Interest and finance charges relating to future periods	-	(171,643)	-	-
<b>Total</b>	-	355,357	-	-
Pension commitments are analysed as follows:				
	September 2020	March 2019	September 2020	March 2019
	£	£	£	£
Current obligations	-	17,009	-	-
Non-current obligations	-	338,348	-	-
<b>Total</b>	-	355,357	-	-

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds September 2020 £	Restricted Funds September 2020 £	Total Funds September 2020 £	Total Funds March 2019 £
<b>Consolidated</b>				
Tangible fixed assets	1,529,089	-	1,529,089	1,611,653
Investment Properties	190,000	-	190,000	190,000
Intangible assets	5,000	-	5,000	20,000
Current assets	1,588,567	21,328	1,609,895	2,756,167
Current liabilities	(2,066,206)	-	(2,066,206)	(2,699,758)
Long term liabilities	(304,200)	-	(304,200)	(751,393)
<b>Net assets at 30 September 2020</b>	<b>942,250</b>	<b>21,328</b>	<b>963,578</b>	<b>1,126,669</b>
<b>Charitable Company</b>				
Tangible fixed assets	27,378	-	27,378	39,847
Investments	4	-	4	4
Current assets	511,121	7,155	518,276	540,411
Current liabilities	(329,235)	-	(329,235)	(477,909)
Liabilities due after one year	(48,750)	-	(48,750)	(25,195)
<b>Net assets at 30 September 2020</b>	<b>160,518</b>	<b>7,155</b>	<b>167,673</b>	<b>77,158</b>

## 24. ANALYSIS OF CHARITABLE FUNDS

	At 01.04.19 £	Incoming Resources £	Gains £	Outgoing Resources £	At 30.09.20 £
<b>Consolidated</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
General Fund	1,180,858	11,343,981	-	(11,909,384)	615,455
Pension Fund	(355,357)	-	343,626	11,731	-
Revaluation reserve	293,888	-	32,907	-	326,795
<b>Total Unrestricted Funds</b>	<b>1,119,389</b>	<b>11,343,981</b>	<b>376,533</b>	<b>(11,897,653)</b>	<b>942,250</b>
<b>Analysis of Movements in Restricted Funds</b>					
GamCare	-	457,930	-	(443,757)	14,173
Hardship fund	3,444	-	-	(125)	3,319
Mildred Anne Reynolds fund	3,836	-	-	-	3,836
<b>Total Restricted Funds</b>	<b>7,280</b>	<b>457,930</b>	<b>-</b>	<b>(443,882)</b>	<b>21,328</b>
<b>Total Funds</b>	<b>1,126,669</b>	<b>11,741,499</b>	<b>376,533</b>	<b>(12,281,123)</b>	<b>963,578</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 24. ANALYSIS OF CHARITABLE FUNDS (Continued)

	At 01.04.19 £	Incoming Resources £	Outgoing Resources £	At 30.09.20 £
<b>Charitable Company</b>				
<b>Analysis of Movements in Unrestricted Funds</b>				
General Fund	69,878	1,434,202	(1,343,562)	160,518
<b>Total Unrestricted Funds</b>	<b>69,878</b>	<b>1,434,202</b>	<b>(1,343,562)</b>	<b>160,518</b>
<b>Analysis of Movements in Restricted Funds</b>				
Hardship fund	3,444	-	(125)	3,319
Mildred Anne Reynolds fund	3,836	-	-	3,836
<b>Total Restricted Funds</b>	<b>7,280</b>	<b>-</b>	<b>(125)</b>	<b>7,155</b>
<b>Total Funds</b>	<b>77,158</b>	<b>1,434,202</b>	<b>(1,343,687)</b>	<b>167,673</b>

**Unrestricted Funds**

Unrestricted Funds comprise of :-

*General Fund* – Those funds which the Trustees are free to use in accordance with the Charity's objects and to fund the Charity's net fixed assets.*Pension Fund* – Those funds which the Trustees are to use to fund the Charity's pension obligations as disclosed in note 25.*Revaluation Reserve* - relates to investment property and freehold property revaluations in Options Wellbeing Trusts.**Restricted Funds**

Restricted Funds are funds which have been given for particular purposes and projects. The Restricted Funds must be used for the specific purpose as laid down by the donor.

*GamCare* – Options Wellbeing Trust and The Steven James Practice receive grants from GamCare to be used solely on the provision of providing free counselling to clients referred to them via the Gambleaware hotline.*Hardship Fund* - Social Care in Action has received funds to provide services to the community during the year.*Mildred Anne Reynolds Fund* - Social Care in Action received a gift of £5,000 to fund the introduction of new activities to the health and wellbeing centre operated by SCA Fenwick 2 Limited

	<i>Restated</i> At 01.04.18 £	Incoming Resources £	Gains £	Outgoing Resources £	At 31.03.19 £
<b>Prior Year</b>					
<b>Consolidated</b>					
<b>Analysis of Movements in Unrestricted Funds</b>					
General Fund	2,038,284	8,004,618	-	(8,862,044)	1,180,858
Pension Fund	(551,193)	-	179,923	15,913	(355,357)
Revaluation reserve	219,832	-	80,533	(6,477)	293,888
<b>Total Unrestricted Funds</b>	<b>1,706,923</b>	<b>8,004,618</b>	<b>260,456</b>	<b>(8,852,608)</b>	<b>1,119,389</b>
<b>Analysis of Movements in Restricted Funds</b>					
Contract Readiness Fund	-	35,340	-	(35,340)	-
Gamcare	-	189,555	-	(189,555)	-
Hardship fund	3,501	936	-	(993)	3,444
Mildred Anne Reynolds fund	3,836	-	-	-	3,836
<b>Total Restricted Funds</b>	<b>7,337</b>	<b>225,831</b>	<b>-</b>	<b>(225,888)</b>	<b>7,280</b>
<b>Total Funds</b>	<b>1,714,260</b>	<b>8,230,449</b>	<b>260,456</b>	<b>(9,078,496)</b>	<b>1,126,669</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the 18 month period ended 30 September 2020

## 24. ANALYSIS OF CHARITABLE FUNDS (Continued)

<i>Prior Year</i>	<i>Restated</i>			
	<i>At 01.04.18</i>	<i>Incoming Resources</i>	<i>Outgoing Resources</i>	<i>At 31.03.19</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Charitable Company</b>				
<b>Analysis of Movements in Unrestricted Funds</b>				
<i>General Fund</i>	160,086	735,218	(825,426)	69,878
<b>Total Unrestricted Funds</b>	160,086	735,218	(825,426)	69,878
<b>Analysis of Movements in Restricted Funds</b>				
<i>Contract Readiness Fund</i>	-	35,340	(35,340)	-
<i>Hardship fund</i>	3,501	936	(993)	3,444
<i>Mildred Anne Reynolds fund</i>	3,836	-	-	3,836
<b>Total Restricted Funds</b>	7,337	36,276	(36,333)	7,280
<b>Total Funds</b>	167,423	771,494	(861,759)	77,158

## 25. PENSION COSTS

**Defined benefit pension scheme**

SCA Care operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council. Hampshire County Council have notified the registered society that at the latest valuation there was no longer a need for additional funding. At 30 September 2020 the commitment outstanding was £nil.

Options Wellbeing Trust participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme. Options Wellbeing Trust contributes to their scheme for one current employee.

Hampshire County Council have notified the registered society that at the latest valuation there was no longer a need for additional funding. At 30 September 2020 the commitment outstanding was £nil.

Reconciliation of opening and closing balances:

Provision at start of period	(355,357)
Deficit Contribution Paid	27,647
Interest	(15,916)
Remeasurement	<u>343,626</u>
Provision at end of period	-

Total cost relating to the defined benefit plans recognised in the statement of financial activities as an expense.

**Defined contribution pension**

The group also operates a defined contribution scheme. The pension cost charged for the 18 month period represents contributions payable by the group to the scheme amounted to £96,716 (2019: 12 months £32,220).

## 26. FINANCIAL INSTRUMENTS

Financial instruments, measured at amortised cost, comprise the following:

	<b>Consolidated</b>		<b>Charitable Company</b>	
	<b>September 2020</b>	<b>March 2019</b>	<b>September 2020</b>	<b>March 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Financial assets that are debt instruments	555,874	1,003,668	480,334	116,631
Financial liabilities that are debt instruments:				
- Bank loans	312,000	434,672	-	-
- Other	1,987,632	2,869,011	305,296	444,378

## 27. RELATED PARTIES

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the SCiA group of social enterprises are SCA Care, SCA Transport Services, SCA Trafalgar Dental Services, SCA Trafalgar Ltd, SCA Fenwick 2 Limited, Options Wellbeing Trust The Steven James Practice and Southampton Healthy Living. All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis.

During the 18 month period Social Care in Action undertook transactions with the related societies in the normal course of activities. This amounted to £921,809 (2019:12 months £706,110).

As at 30 September 2020, Social Care in Action (parent) had a number of outstanding balances with related societies as disclosed in notes 15 and 16.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**For the 18 month period ended 30 September 2020**

**28. LEGAL STATUS OF THE CHARITABLE COMPANY**

The charitable company, Social Care in Action, is limited by guarantee and has no share capital. The liability of each member, in the event of winding-up, is limited to £10.

**29. ULTIMATE CONTROL**

Social Care in Action is controlled by the trustees, acting as Directors of the Charitable Company.