

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

Charity Name	Registered Office
Social Care in Action	1 Paynes Road Southampton SO15 3DL
Charity Registration Number	
1096903	
Company Registration Number	
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 Aarons			
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

Auditor	Bankers
Saffery Champness LLP	Lloyds Bank
Midland House	30 Commercial Road
2 Poole Road	Totton
Bournemouth, BH2 5QY	SO40 3TH

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 its 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 30th 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

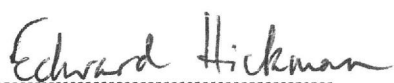
In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- 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. 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						
	Note	Discontinued Activities	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
INCOME						
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
Other Income						
Gain on disposal of fixed assets		-	12,750	-	12,750	7,500
Gain on disposal of investment		-	-	-	-	3,764,075
TOTAL		73,520	4,463,515	-	4,537,035	8,233,398
EXPENDITURE						
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
TOTAL	5	58,737	4,989,121	6,411	5,054,269	4,763,445
NET INCOME/(EXPENDITURE)						
FOR THE YEAR	7	14,783	(525,606)	(6,411)	(517,234)	3,469,953
OTHER RECOGNISED GAINS						
Gains on revaluation of fixed assets		-	-	-	-	65,000
MOVEMENT IN FUNDS FOR THE YEAR						
BEFORE TAX		14,783	(525,606)	(6,411)	(517,234)	3,534,953
TAX	10	(1,996)	-	-	(1,996)	769
NET MOVEMENT IN FUNDS FOR THE YEAR		12,787	(525,606)	(6,411)	(519,230)	3,535,722
TRANSFER OF UNRESTRICTED FUNDS		(12,787)	12,787	-	-	-
RECONCILIATION OF FUNDS						
Total funds brought forward		-	4,492,309	6,991	4,499,300	963,578
TOTAL FUNDS CARRIED FORWARD		-	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 2022 £	2021 £	Charitable Company 2022 £	2021 £
FIXED ASSETS					
Tangible fixed assets	11	2,211,850	800,642	915,470	15,902
Investment property	12	190,000	190,000	-	-
Investments	13	-	-	3	3
TOTAL FIXED ASSETS		2,401,850	990,642	915,473	15,905
CURRENT ASSETS					
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
TOTAL CURRENT ASSETS		2,127,441	4,027,515	1,413,426	2,829,945
LIABILITIES					
Creditors: Amounts falling due within one year	15	(549,221)	(518,857)	(521,449)	(292,020)
NET CURRENT ASSETS		1,578,220	3,508,658	891,977	2,537,925
TOTAL ASSETS LESS CURRENT LIABILITIES		3,980,070	4,499,300	1,807,450	2,553,830
NET ASSETS	17	3,980,070	4,499,300	1,807,450	2,553,830
GROUP / CHARITABLE COMPANY FUNDS					
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
GROUP / CHARITABLE COMPANY FUNDS		3,980,070	4,499,300	1,807,450	2,553,830

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

COMPANY REGISTRATION NUMBER: 04526806

SOCIAL CARE IN ACTION

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Consolidated 2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	1	(1,308,709)	(285,521)
CASH FLOWS FROM INVESTING ACTIVITIES			
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)
NET CASH (USED IN)/ PROVIDED BY INVESTING ACTIVITIES		(1,038,072)	3,362,231
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash (out)/inflows due to changes in members' shares in subsidiary societies		-	4
Repayments of borrowing		-	(312,000)
NET CASH USED IN FINANCING ACTIVITIES		-	(311,996)
Change in cash and cash equivalents in the year		(2,346,781)	2,764,714
Cash and cash equivalents at the beginning of the year		3,560,475	795,761
Cash and cash equivalents at the end of the year	2	1,213,694	3,560,475

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)
Net cash used in operating activities	(1,308,709)	(285,521)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

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	-
Total	248,685	-	248,685	1,200

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
Total	4,159,562	-	4,159,562	3,946,236

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
Total	4,159,562	3,946,236

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

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

For the year ended 30 September 2022

5 ANALYSIS OF TOTAL EXPENDITURE

Consolidated	Central				Care		Transport		Adapted Holidays		Health & Social Welfare		Information & Counselling		2022		2021	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	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	-	-	-	-	269,495					3,386				
Fundraising	5,100	-	-	-	-	-	-	-	4,268					5,100				
Total	1,059,444	3,208,753	494,701	5,393	58,530	227,448	5,054,269	4,763,445										

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 Fundraising	Support	Governance	Total Funds 2022	2021	Basis of Apportionment
	£	£	£	£	£	
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
Total	5,100	769,909	31,901	806,910	755,113	

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

	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
Total	181	183

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	-
Total	649,701	193,241

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)
Total	1,996	769

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
	£	£	£	£	£	£	£	£	£
Cost/Valuation									
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	-	-	-	-	-	-	-	-	
At 30 September 2022	2,176,846	-	14,938	566,358	104,952	89,487	-	2,952,581	
Depreciation									
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	-	-	-	-	-	-	-	-	
At 30 September 2022	-	-	3,053	566,358	95,111	76,209	-	740,731	
Net Book Values									
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 £
Cost				
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)
At 30 September 2022	905,629	79,919	3,989	989,537
Depreciation				
At 1 October 2021	-	65,532	3,692	69,224
Charge for the year	-	8,203	240	8,443
Disposal	-	(3,600)	-	(3,600)
At 30 September 2022	-	70,135	3,932	74,067
Net Book Values				
At 30 September 2022	905,629	9,784	57	915,470
At 1 October 2021	-	15,605	297	15,902

12. INVESTMENT PROPERTY

	Consolidated £	Charitable Company £
Cost/Valuation		
At 1 October 2021 and 30 September 2022	190,000	-
Net Book Values		
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 2022 £	Consolidated 2021 £	Charitable Company 2022 £	Charitable Company 2021 £
Members' shares of £1 each purchased at 1 October 2021	-	-	3	4
Disposal of SCA Trafalgar Dental Services	-	-	-	(1)
Total Shares at 30 September 2022	-	-	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
Amounts due from Related Societies:				
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	-
Total	913,747	467,040	639,407	276,341

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	-	-
Amounts due to Related Societies:				
SCA Transport	-	-	197,219	-
Options Wellbeing Trust	-	-	215,831	241,928
Total	549,221	518,857	521,449	292,020

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	-	-
Deferred income at 30 September 2022	26,091	16,451	-	-

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 £
Consolidated					
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)
Net assets at 30 September 2022	3,897,803	75,276	6,991	3,980,070	4,499,300
Charitable Company					
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)
Net assets at 30 September 2022	1,725,183	75,276	6,991	1,807,450	2,553,830

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

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

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

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 £
INCOME				
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
Other Income				
Gain on disposal of fixed assets	-	7,500	-	7,500
Gain on disposal of investment	-	3,764,075	-	3,764,075
TOTAL	404,226	7,586,455	242,717	8,233,398
EXPENDITURE				
Charitable activities	-	4,232,628	257,054	4,489,682
Community benefit trading	269,495	-	-	269,495
Costs of fundraising	-	4,268	-	4,268
TOTAL	269,495	4,236,896	257,054	4,763,445
NET INCOME/(EXPENDITURE) FOR THE YEAR	134,731	3,349,559	(14,337)	3,469,953
OTHER RECOGNISED GAINS				
Defined benefit pension scheme	-	-	-	-
Gains on revaluation of fixed assets	-	65,000	-	65,000
MOVEMENT IN FUNDS FOR THE YEAR	134,731	3,414,559	(14,337)	3,534,953
TAX	-	769	-	769
NET MOVEMENT IN FUNDS FOR THE YEAR	134,731	3,415,328	(14,337)	3,535,722