



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

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

Charity Name

Social Care in Action

Registered Office

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	
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

Auditor

Saffery LLP
Midland House
2 Poole Road
Bournemouth, BH2 5QY

Bankers

Lloyds Bank
30 Commercial Road
Totton
SO40 3TH

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/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

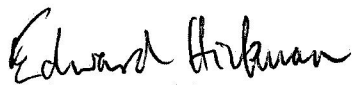
In so far as the trustees are aware, at the time of approving our Report of the Trustees:

- 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. 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 £
INCOME					
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
Other Income					
Gain on disposal of fixed assets		1,761	-	1,761	12,750
TOTAL		4,918,364	-	4,918,364	4,537,035
EXPENDITURE					
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
TOTAL	6	5,403,579	580	5,404,159	5,054,269
NET EXPENDITURE FOR THE YEAR	7	(485,215)	(580)	(485,795)	(517,234)
OTHER RECOGNISED GAINS					
Losses on revaluation of fixed assets		(70,000)	-	(70,000)	-
MOVEMENT IN FUNDS FOR THE YEAR BEFORE TAX		(555,215)	(580)	(555,795)	(517,234)
TAX	11	-	-	-	(1,996)
NET MOVEMENT IN FUNDS FOR THE YEAR		(555,215)	(580)	(555,795)	(519,230)
TRANSFER OF UNRESTRICTED FUNDS					
RECONCILIATION OF FUNDS		-	-	-	-
Total funds brought forward		3,979,490	580	3,980,070	4,499,300
TOTAL FUNDS CARRIED FORWARD		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
		£	£	£	£
FIXED ASSETS					
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
TOTAL FIXED ASSETS		2,483,451	2,401,850	1,064,503	915,473
CURRENT ASSETS					
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
TOTAL CURRENT ASSETS		1,463,774	2,127,441	516,373	1,413,426
LIABILITIES					
Creditors: Amounts falling due within one year	16	(522,950)	(549,221)	(175,514)	(521,449)
NET CURRENT ASSETS		940,824	1,578,220	340,859	891,977
TOTAL ASSETS LESS CURRENT LIABILITIES		3,424,275	3,980,070	1,405,362	1,807,450
NET ASSETS	18	3,424,275	3,980,070	1,405,362	1,807,450
GROUP / CHARITABLE COMPANY FUNDS					
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
GROUP / CHARITABLE COMPANY FUNDS		3,424,275	3,980,070	1,405,362	1,807,450

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 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	1	(388,834)	(1,308,709)
CASH FLOWS FROM INVESTING ACTIVITIES			
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)
NET CASH (USED IN)/ PROVIDED BY INVESTING ACTIVITIES		(161,425)	(1,038,072)
Change in cash and cash equivalents in the year		(550,259)	(2,346,781)
Cash and cash equivalents at the beginning of the year		1,213,694	3,560,475
Cash and cash equivalents at the end of the year	2	663,435	1,213,694

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

	Consolidated 2023 £	2022 £
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
Net cash used in operating activities	(388,834)	(1,308,709)

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

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

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

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

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

3 CHARITABLE ACTIVITIES

	Unrestricted Funds 2023 £	Consolidated Total Funds 2023 £	Total Funds 2022 £
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
Total	4,796,259	4,796,259	4,159,562

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 £	Consolidated 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
Total	4,796,259	4,159,562

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	Total	Total
	Funds	Funds	Funds
	2023	2023	2022
	£	£	£
Bank interest	10,542	10,542	1,543
Rent received	44,451	44,451	107,568
Total	54,993	54,993	109,111

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

5 TRADING INCOME

	Consolidated		
	Unrestricted	Total	Total
	Funds	Funds	Funds
	2023	2023	2022
	£	£	£
Disabled Property Lets	64,847	64,847	6,927
Total	64,847	64,847	6,927

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

6 ANALYSIS OF TOTAL EXPENDITURE

	Consolidated							
	Central	Care	Transport	Information	Adapted	Health & Social Welfare	2023	2022
	£	£	£	& Counselling	Holidays	£	Total	Total
				£	£		£	£
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
Total	912,055	3,666,718	388,612	379,382	57,392	-	5,404,159	5,054,269

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			
	Fundraising	Support	Total		Funds	Basis of
			Governance	2023	2022	Apportionment
	£	£	£	£	£	
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
Total	-	643,988	33,619	677,607	806,910	

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

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

Employees' emoluments between	2023	2022
£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:

	2023	2022
Carers	139	127
Drivers	15	17
Administration	39	37
Total	193	181

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

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

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:

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

12 TANGIBLE FIXED ASSETS

	Freehold Land & Property £	Furniture, Fixtures & Fittings £	Consolidated Buses & Motor Vehicles £	IT Equipment £	Office Equipment £	Total £
Cost/Valuation						
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)
At 30 September 2023	2,250,631	17,117	470,391	107,329	55,228	2,900,696
Depreciation						
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	-	-	-	-	-	-
At 30 September 2023	-	6,409	470,391	94,921	35,524	607,245
Net Book Values						
At 30 September 2023	2,250,631	10,708	-	12,408	19,704	2,293,451
At 1 October 2022	2,176,846	11,885	-	9,841	13,278	2,211,850

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)
At 30 September 2023	1,049,414	72,900	11,372	1,133,686
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)
At 30 September 2023	-	67,111	2,074	69,185
Net Book Values				
At 30 September 2023	1,049,414	5,789	9,298	1,064,501
At 1 October 2022	905,629	9,784	57	915,470

13 INVESTMENT PROPERTY

	Consolidated £	Charitable Company £
Cost/Valuation		
At 1 October 2022 and 30 September 2023	190,000	-
Net Book Values		
At 30 September 2022 and 30 September 2023	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 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)	-
Total Shares at 30 September 2023	-	-	2	3

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
Amounts due from Related Societies:				
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
Total	800,339	913,747	300,844	639,407

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	-	-
Amounts due to Related Societies:				
SCA Transport	-	-	-	197,219
Options Wellbeing Trust	-	-	99,921	215,831
Total	522,950	549,221	175,514	521,449

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	-	-
Deferred income at 30 September 2023	79,689	26,091	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Consolidated Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	2,293,451	-	-	2,293,451	2,211,850
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)
Net assets at 30 September 2023	3,353,220	71,055	-	3,424,275	3,980,070

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Charitable Company Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	1,064,501	-	-	1,064,501	915,470
Investments	2	-	-	2	3
Current assets	486,241	30,132	-	516,373	1,413,426
Current liabilities	(175,514)	-	-	(175,514)	(521,449)
Net assets at 30 September 2023	1,375,230	30,132	-	1,405,362	1,807,450

19 ANALYSIS OF CHARITABLE FUNDS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2023

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

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	At 01.10.21 £	Consolidated Incoming Resources £	Outgoing Resources £	At 30.09.22 £
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

Prior year	At 01.10.21 £	Charitable Company Incoming Resources £	Outgoing Resources £	At 30.09.22 £
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

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
Financial liabilities that are debt instruments:				
- 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.

