



SOCIAL CARE IN ACTION

CONSOLIDATED

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

A COMPANY LIMITED BY GUARANTEE

COMPANY REGISTRATION NUMBER: 04526806

REGISTERED CHARITY NUMBER: 1096903

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

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SOCIAL CARE IN ACTION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES

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

SENIOR MANAGEMENT TEAM

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

OUR ADVISORS

Auditor

Saffery LLP
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Bankers

Lloyds Bank
30 Commercial Road
Totton
SO40 3TH

STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

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

Public Benefit Statement

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

Home Care

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

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

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

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE - continued

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

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

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

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

Specialist Care

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

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

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

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

Extra Care

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

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

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE - continued

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

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

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

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

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

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

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

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

FINANCIAL REVIEW

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

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

Principal Funding Sources

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

Investment Powers and Policy

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

Reserves Policy and Going Concern

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

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

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

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

The auditor's opinion on page 10 states that, based on the work they have performed, they have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

PLANS FOR FUTURE YEARS

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

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

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

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

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

PLANS FOR FUTURE YEARS - continued

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

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

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

Governing Document

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

Recruitment and Appointment of Trustees

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

Trustee Induction and Training

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

Organisational Structure

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

Risk Management

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

Related Parties

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

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Key Management and Personnel Remuneration

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

Pay Policy for Senior Staff

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

RESPONSIBILITIES OF TRUSTEES

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these Financial Statements the trustees are required to:

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

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

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

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

Statement as to Disclosure to our Auditors

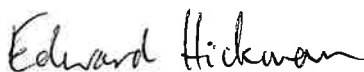
In so far as the trustees are aware, at the time of approving our Report of the Trustees:

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

AUDITOR

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

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



.....
E HICKMAN
CHAIR

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SOCIAL CARE IN ACTION

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (Continued)

For the year ended 30 September 2024

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

INDEPENDENT AUDITOR'S REPORT (Continued)

For the year ended 30 September 2024

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

Identifying and assessing risks related to irregularities:

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

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

Audit response to risks identified:

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

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

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Bournemouth Office
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Statutory Auditors

Date: 23 April 2025

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

SOCIAL CARE IN ACTION

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

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

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

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

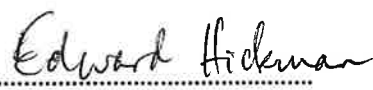
GROUP / CHARITABLE COMPANY FUNDS

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

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

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

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


E HICKMAN
CHAIR


A TONKIN
TREASURER

COMPANY REGISTRATION NUMBER: 04526806

SOCIAL CARE IN ACTION

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

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

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

ANALYSIS OF CASH AND CASH EQUIVALENTS

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

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

1. ACCOUNTING POLICIES

Charity Information

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

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

(a) Basis of Preparation

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

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

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

(b) Group Financial Statements

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

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

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

(c) Income

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

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

(d) Expenditure

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

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

Support costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in Note 7.

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

1. ACCOUNTING POLICIES (CONTINUED)

(e) **Tangible Fixed Assets**

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

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

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

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

(f) **Investment Property**

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

(g) **Debtors**

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

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

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

(i) **Creditors and Provisions**

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

(j) **Finance Lease Agreements**

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

(k) **Operating Lease Agreements**

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

(l) **Pension Costs**

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

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

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

(m) **Taxation**

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

(n) **Termination Benefits**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

1. ACCOUNTING POLICIES (CONTINUED)

(o) Fund Accounting

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

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

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

(p) Significant Judgements and Estimates

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

(q) Financial Instruments

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

2 DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Consolidated Total Funds 2024 £	Total Funds 2023 £
Donations	104,180	104,180	504
Total	104,180	104,180	504

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

3 CHARITABLE ACTIVITIES

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

4 INVESTMENT INCOME

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

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

5 TRADING INCOME

	Unrestricted Funds 2024 £	Consolidated Total Funds 2024 £	Total Funds 2023 £
Disabled Property Lets	74,244	74,244	64,847
Total	74,244	74,244	64,847

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

6 ANALYSIS OF TOTAL EXPENDITURE

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

7 ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

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

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

8 NET EXPENDITURE FOR THE YEAR

This is stated after charging:

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)**For the year ended 30 September 2024****9 ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

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

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

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

	2024	2023
Carers	169	139
Drivers	15	15
Administration	27	39
Total	211	193

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

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

10 OPERATING LEASE COMMITMENTS

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

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

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

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

The following societies had charitable status:

SCA Care (Reference X 01428/91)

SCA Transport Services (Reference XR 37023)

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

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

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

12 TANGIBLE FIXED ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

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

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

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

13 INVESTMENT PROPERTY

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

14 INVESTMENTS

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

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

SCA Care
SCA Transport Services

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

15 DEBTORS

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

16 CREDITORS: Amounts falling due within one year

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

17 MOVEMENTS IN DEFERRED INCOME

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

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

19 ANALYSIS OF CHARITABLE FUNDS

	At 01.10.23 £	Consolidated Incoming Resources £	Outgoing Resources £	At 30.09.24 £
Analysis of Movements in Unrestricted Funds				
General Fund	2,963,692	5,398,876	(6,105,849)	2,256,719
Revaluation reserve	430,451	-	-	430,451
Total Unrestricted Funds	3,394,143	5,398,876	(6,105,849)	2,687,170
Analysis of Movements in Designated Funds				
Action Fund	30,132	-	(30,132)	-
Total Designated Funds	30,132	-	(30,132)	-
Total Restricted Funds	-	-	-	-
Total Funds	3,424,275	5,398,876	(6,135,981)	2,687,170

	At 01.10.23 £	Charitable Company Incoming Resources £	Outgoing Resources £	At 30.09.24 £
Analysis of Movements in Unrestricted Funds				
General Fund	1,375,230	250,742	(1,090,047)	535,925
Total Unrestricted Funds	1,375,230	250,742	(1,090,047)	535,925
Analysis of Movements in Designated Funds				
Action Fund	30,132	-	(30,132)	-
Total Designated Funds	30,132	-	(30,132)	-
Total Restricted Funds	-	-	-	-
Total Funds	1,405,362	250,742	(1,120,179)	535,925

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2024

Unrestricted Funds

Unrestricted Funds comprise of :-

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

Designated Funds

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

Restricted Funds

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

Prior year	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 2024

Prior year	At 01.10.22 £	Charitable Company Incoming Resources £	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*
Hardship fund	580	-	(580)	-
Total Restricted Funds	580	-	(580)	-
Total Funds	1,807,450	562,102	(964,190)	1,405,362

20 PENSION COSTS**Defined benefit pension scheme**

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

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

Defined contribution pension

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

21 FINANCIAL INSTRUMENTS

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

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

22 CAPITAL COMMITMENTS

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

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

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

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

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

24 LEGAL STATUS OF THE CHARITABLE COMPANY

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

25 ULTIMATE CONTROL

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