

**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**REPORT & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2020**

**COMPANY REGISTRATION NUMBER 04699108**

**REGISTERED CHARITY NUMBER 1100782**

**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

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**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**REPORT OF THE MANAGEMENT COMMITTEE**

**FOR THE YEAR ENDED 31 MARCH 2020**

The Management Committee is pleased to present its annual report and audited Financial Statements for the year ended 31 March 2020, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) including early adoption as amended January 2016.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name:	Options Wellbeing Trust
Charity Registration Number:	1100782
Company Registration Number:	04699108
Registered Office and Operational Address:	147 Shirley Road Southampton SO15 3FH

The Management Committee are the directors of the charitable company for the purpose of company law and are its trustees for the purpose of charity law.

The officers who served during the year and since the year-end are as follows:

<b>Management Committee:</b>	G Dibben	Chairperson		
	D Chamberlain			
	D Lodge			
	W Hughes	Resigned		May 19
	L Judd			
	M Venables	Resigned		Dec 19
	M Patel	Resigned		Feb 20

**Chief Executive Officer:** N Keeley

**Company Secretary:** G Dibben

**Our Advisors:**

Independent Examiner      Saffery Champness LLP  
Midland House  
2 Poole Road  
Bournemouth BH2 5QY

Bankers:      Lloyds Bank - Totton  
National Westminster Bank Plc - Southampton

## REPORT OF THE MANAGEMENT COMMITTEE (Continued)

### For the year ended 31 March 2020

#### OBJECTIVES AND ACTIVITIES

The charitable company's objectives are:

- To preserve and protect mental health by the provision of a counselling service to all sections of the community who are suffering from psychological or emotional distress, employment or relationship problems and particularly relating to addictions;
- To promote, preserve and protect physical and mental good health in the workplace by the provision of training, education and a counselling service for both employers and employees; and
- To provide education and training for those involved in counselling.

The main objectives of the charitable company for the year were to develop and promote its new services whilst continuing to provide high quality, user-friendly services to its traditional client group.

The charitable company has employed a number of strategies to meet these objectives including:

- The implementation of the initial business plan to chart and monitor development and progress of new service development;
- Increasing alcohol awareness activities;
- Allocation of reserves to develop and promote new service provision;
- Provision of a wider range of counselling services across its sites;
- Increase in number of sites from which services are delivered;
- Staff training;
- Development of new systems and procedures to accommodate the needs of a wider group of stakeholders;
- Networking and working in partnership with other agencies and businesses; and
- Recruiting and training additional volunteers to meet the increasing demand for its services, particularly counselling services for those concerned about their own or someone else's gambling.

#### Public Benefit Statement

Our main activities are described above. All our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the Management Committee has considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

#### ACHIEVEMENTS AND PERFORMANCES

This marks the end of the first full year of the service operating the New Models of Care Service delivery under Options primary contract with GamCare to deliver local services on their behalf.

Options' Trustees report that this, as expected, proved to be a challenging year in meeting the increased targets from its commissioners, GamCare, of providing support to 690 new clients concerned about their own or someone else's gambling.

Whilst grateful to GamCare for the 6% uplift in funding to increase number of new clients by 6% from 650 to 690, because of the change to the historic funding structure this constituted a significant increase. In 2018/19 the 'new client' numbers included those clients who had been referred to the service but had yet to start or complete their treatment; this group of client usually comprised between 120 and 140 clients. In 2019/20 the 'new clients' didn't include this group and comprised solely clients referred to the service and

having attended an assessment between 1<sup>st</sup> April and 31<sup>st</sup> March. When taking into account the revised categorisation of what constituted a 'new client' this equated to a required increase in clients of 21-25% in real terms.

Following a review of its staffing arrangements needed to meet the demand the Trustees are pleased to advise that they have been able to make permanent the additional hours and temporary contracts undertaken by the existing team; together with creating Client Service Coordinators posts. The Client Services Coordinators will form a critical role in delivering interventions, supporting the team, assisting in the training and ensuring the Service meets its contractual requirements. Alongside this an enhanced and extended GamCare based training programme has been developed and delivered to 3 newly recruited cohorts of volunteer trainee practitioners; and an ongoing twice yearly volunteer recruitment and training programme put in place. This should ensure Options will always have a pool of fully trained counsellors making it able to be flexible and adaptive to client need and demand.

Having secured the human resources to meet potential demand Social Care in Action's Head of Business and Development and her team were to develop a marketing strategy to raise the profile and increase awareness of Options and its GamCare commissioned treatment services for those affected by problem gambling, and to encourage them to contact Options for support as soon as possible. However although some work commenced it wasn't possible for it to be completed, owing to the need for rationalisation of HQ support services.

Despite this the Trustees are pleased to be able to report that Service offered its Gamcare clients 21% more appointments in 2019/20 than in 2018/19, and seemed on target to meet the increased 690 new clients requirement. At the beginning of 2020 however demand declined as the impact of Covid 19 took hold, and the service was unable, as with other services to meet the new clients target.

The Trustees are grateful to GamCare and in turn their commissioners GambleAware for their understanding in Options and other GamCare partners across the country not being able to meet the new client number targets owing to the impact of COVID 19 and the lockdown.

Options self funded Generic Counselling which offers counselling support for a wide range of issues including anxiety, depression, low self esteem, relationships, bereavement and other addictions has also seen an increase in demand, albeit with the impact of Covid 19 it also fell fractionally short of its target of increasing delivery by 7.5% on the previous year.

The increased demand for rental of rooms within the Services premises has enabled enhanced access to a wider range of wellbeing services to the community including Art Therapy, Services for the Deaf and Hard of Hearing, and Steps to Wellbeing - the Southampton Improved Access to Psychological Therapies Service.

The newly restored and refurbished Annexe at the rear of the Southampton premises has this year been rented out to The Lighthouse Project – an out of hours emergency mental health crisis support service which operates from 4pm to midnight 7 days a week. This is a much needed and valuable service for the community, and will undoubtedly be of benefit to many of the service's clients. The Trustees are pleased to have been able to support these services and in turn are grateful to the income generated which has enabled them to enhance the services they are able to deliver and in

## REPORT OF THE MANAGEMENT COMMITTEE (Continued)

### For the year ended 31 March 2020

#### ACHIEVEMENTS AND PERFORMANCES (Continued)

particular offer Brief Interventions to gambling clients which is not provided for under the Gamcare contract.

The Trustees finally secured premises in Milton Keynes in February, however shortly after redecoration and furnishing the country went into Covid 19 lockdown and the team moved to remote working.

Moving to remote working and ensuring the service was able to continue supporting clients via telephone and video calls was a challenge. The requirement for client appointment bookings, support systems and processes to become electronic being a monumental task.

The Trustees are extremely grateful to the Options Team for all their tireless, hard work, determination and dedication in developing and adapting to the numerous changes in their working practices in order to ensure support services could continue to be delivered to Options clients.

The counselling services, both Gambling and Generic, as well as the use of premises to widen range of support services have proved to offer public benefit to the community.

Feedback from Options' clients shows they have valued the Service. All clients felt their counsellor responded well to their situation (3% well and 97% very well) with 94% of clients feeling totally understood by their counsellor and 6% feeling their counsellor understood them very well.

*'Amazing service from start to finish. Thank you'*

*'From my point of view everything about the service has been brilliant. My initial enquiry was dealt with quickly and my counsellor has been brilliant'*

*'Found the sessions very useful in helping me understand the situation my son is in'*

*'Support Amazing. The knowledge the counsellor showed, and the familiarity with my situation really helped'*

*'I found my counsellor really easy to talk to. This enabled me to really open up and be 100% honest without fear of judgement'*

This has once again been a challenging year for Options Wellbeing Trust with the significant increases in targets for its core gambling work and the associated impact on human resources and infrastructure, followed by the impact of Covid 19 and the consequential move to remote working and all the associated changes to systems and processes. The Trustees are grateful to all staff and volunteers for their continued support, commitment and dedication that has ensured, despite the uncertainties and changes they have faced that Options Wellbeing Trust has continued to provide high quality services in a professional manner as evidenced by all feedback from clients stating they "Would recommend the service to someone else".

This is a credit to the whole team.

Options Wellbeing Trust looks forward to the continued positive growth and development of its services, and ensuring that it is able to adapt to new ways of working to support the community it serves.

#### FINANCIAL REVIEW

The charitable company achieved a surplus of £35,592 on its activities in the year to 31 March 2020, compared to a surplus of £95,851 in the previous year.

Income decreased to £284,462 in the year compared to £320,323 in the previous year; Expenditure increased to £248,870 in the year compared to £224,472 in the previous year.

The charitable company's reserves are £1,368,599 as at 31 March 2020 compared to £1,287,436 as at 31 March 2019.

The Management Committee are pleased with the surplus achieved for the year and the financial stability of the charitable company.

The charitable company participates in the Hampshire County Council pension scheme. The pension liability was calculated on a discounted cash flow of the approved 25 year repayment plan to eliminate the historic deficit under the scheme, the latest triennial valuations for the period ended March 2019 showed that the scheme was in or close to a surplus and recommended that the repayment scheme should end at March 2020.

#### Principal Funding Sources

The principal funding sources of the charitable company are by way of a contract for specific services.

Gambling services across Hampshire and Milton Keynes are funded through a partnership with GamCare, the national agency for responsible gambling.

Options Wellbeing Trust also has contracts with Hampshire Probation Service. The general counselling service is self-funded.

#### Investment Policy

The Management Committee considers the most appropriate policy for investing funds is to keep the fund in liquid form via investing in bank and building society deposit accounts. This policy is continuously under review.

#### Reserves Policy and Going Concern

The Management Committee determined that, in order to

- provide for fluctuations in income and expenditure;
- ensure continuity of services; and
- save for the future risks to Options Wellbeing Trust and its staff (and this would include the potential crystallisation of the Local Government Pension Scheme)

it would work towards holding a sum of money equivalent to twelve months' of resources expended. The Management Committee is now satisfied that this has been achieved.

In order to develop and promote its services the Management Committee has agreed to use some of its reserves, thereby increasing the public benefit and will be monitoring this via the Business Development Plan.

The reserves policy is normally reviewed annually at the board meeting immediately preceding the charitable company's Annual General Meeting in any year and recommendations made are announced at the Annual General Meeting.

The Management Committee is of a view that the charitable company is a going concern.

#### PLANS FOR FUTURE PERIODS

The Trustees are mindful that many of their plans for the future will, as for most of society/ charitable organisations, be impacted by and subject to change as a result of the Covid 19 pandemic.

All the offices were closed in March and remain closed with Counselling and GamCare Treatment Support Services being offered by telephone and video calling. The closure of the offices has however curtailed the rental income and the wider offer of support the tenants provide.



## REPORT OF THE MANAGEMENT COMMITTEE (Continued)

### For the year ended 31 March 2020

#### PLANS FOR FUTURE PERIODS (Continued)

Having undertaken a staff survey of the impact of the new remote working the Trustees are pleased to report that the team have adapted well to remote working. The majority of clients have accepted receiving their counselling and gambling treatment support by telephone or video call. This has however proved difficult for some clients, and they have elected to wait for face to face. As the lockdown has continued the team have called these clients to check on their welfare and some, with their increasing familiarity of video calling, have elected not to wait for face to face, and are receiving their support via video call.

The first few months of lock down saw a dearth of new referrals, with clients not having the privacy to seek help. For gambling clients whose gambling is a secret this has proved particularly difficult although for some clients the cessation of access to gambling has helped.

A range of support groups for those affected by problematic gambling, including education/awareness; affected other, and relapse prevention have been put on hold. Given the difficulties of operating face to face groups in a Covid secure way the service is planning to offer these online.

The Stephen James Counselling practice which is a fellow GamCare partner providing services in Dorset and Devon joined the Social Care in Action Group and the Trustees are grateful to them for sharing their knowledge and experience in delivering online gambling support groups to Options group facilitators.

The planned recruitment and training of volunteer trainee practitioners has also been put on hold. This programme is essential to the sustainability of the Counselling offer and therefore, although not ideal the training programme is being adapted to run on line and it is anticipated the first training course will take place in the Autumn.

Whilst the downturn in clients is a concern the Trustees are grateful to the Options team for using spare capacity to provide free of charge counselling support for Social Care in Action's essential frontline care staff whose psychological and emotional wellbeing has been affected by their work in the Covid 19 environment.

The planned increased GamCare funding for 2020/21, following a misunderstanding between GamCare and its funders Gambleaware, has been reduced by 50%, with a corresponding reduction in new client targets. For the first two quarters the Service is to be paid at the same levels as 2019/20 with no requirement to see any additional clients. In the current climate the Trustees are satisfied with this approach and are particularly appreciative of GamCare and its funders Gambleaware, in recognition of the impact of Covid, advising Options and the GamCare partners across the country 'not to worry about Q1 targets'.

GamCare will be providing an 8.8% increase in funding for Quarters 3 & 4 with a requirement of a 9.1% increase in new clients target. The Trustees are mindful that reaching this target will require considerable marketing of the service and are pleased to report that a Client Records Management System of potential referral sources has been created and an outline marketing plan devised. Social media is being reactivated, and with the increase in access to sports the advertising already placed on football supporter sites and Hampshire County Cricket will begin to come to fruition. Social Care in Action are also employing a marketing officer, some of whose time will be assigned to Options.

Alongside this the Trustees are pleased to report the Service will be working alongside GamCare's Women's and

Criminal Justice projects to promote awareness of the services.

The Trustees recognise that although it hopes that face to face counselling will be provided when it is safe to do so and is the preferred medium of service delivery, it is likely that demand for services being delivered via telephone and video call will continue.

Remote working provides flexibility and is therefore likely to continue. This new style of working requires more sophisticated ITC and the Trustees are committed to enhancing the infrastructure and acquiring a CRM which will improve the administrative support function. It is intended that the new database will be compatible with the CRM being commissioned by GamCare.

Covid 19 has had an enormous impact upon the community and the Trustees recognise that Options with its skilled counsellors can offer much needed emotional and psychological support to those affected. To this end Social Care in Action have employed a consultant to develop an application for Lottery funding to support Options and Stephen James Counselling working in Partnership with the Trussell Trust to identify those affected by COVID 19 and in need of psychological and emotional support, and to provide free psychosocial support.

The Trustees will be working with the Social Care in Action Group Board in their strategic review of the whole group, as part of the need to rationalise some of the Head Office functioning. Whilst this is likely to impact upon Options Wellbeing Trust, the Trustees value this element of service delivery and see this as the key area of future growth for the Group. As such they are committed to the enhancement and development of the Counselling and Wellbeing services, and are excited by the geographical extension afforded by the joining of The Steven James Practice to the Group.

Despite all the uncertainties of the current climate the Trustees are confident that the need for its counselling services will continue to grow and whilst there will undoubtedly be challenges in the year and years ahead they are, with the continued support and dedication of the Options team, in a sound position to continue to deliver high quality counselling and treatment support to the communities it serves.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 March 2003 and registered as a charity on 19 November 2003. The charitable company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, the member is required to contribute an amount not exceeding £10.

### Recruitment and Appointment of Management Committee

The directors of the charitable company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, the members of the Management Committee are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

## REPORT OF THE MANAGEMENT COMMITTEE (Continued)

### For the year ended 31 March 2020

#### Recruitment and Appointment of Management Committee (Continued)

All trustees give their time voluntarily and receive no benefit from the charitable company.

#### Trustee Induction and Training

Trustees are familiar with the work of the charitable company. New trustees meet with the chair of the trustee board who provides a briefing on the charitable company, its aims and objectives including:

- The obligation of board members. The main documents, which set out the operational framework for the charitable company including the Memorandum of Articles.
- The financial position of the organisation including the last set of audited Financial Statements and funding streams.
- Future plans and objectives.

All trustees are provided with a copy of CC3, "The Essential Trustee Guide" and CC60 "Hallmarks of an Effective Charity".

Trustees also attend the charitable company's user feedback lunches and teas.

#### Organisational Structure

The organisational structure comprises a board of six trustees who meet at least four times a year and who sit under the Social Care in Action board.

The current Management Committee come from a variety of backgrounds relevant to the work of the charitable company including health and social care, mental health, third sector, human resources, financial and business communities.

The Social Care in Action board are responsible for the strategic direction and policy of all the charitable companies.

The day-to-day operation and responsibility is delegated to the Chief Executive of Social Care in Action who is responsible for ensuring the companies deliver the services specified, meet the key performance targets and stay within agreed budget.

The Chief Executive delegates the responsibility for the day-to-day management of Options Wellbeing Trust's service delivery to its Chief Executive Officer who oversees the team leaders responsible for delivery at their sites and the line management of their staff teams. The clinical therapeutic

#### Organisational Structure (Continued)

supervision is separated from the line management function and undertaken by trained and experienced counselling supervisors.

There is a finance and remuneration committee comprising Social Care in Action's treasurer, trustees, Chief Executive, and Head of Finance, which reviews expenditure against budgets and the general financial health and control systems of the charitable companies.

#### Risk Management

The Management Committee has examined the major strategic, business and operational risks which the charitable company faces and confirms systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Financial risks are minimised by the implementation of a rigorous finance policy and a health and safety policy towards staff and volunteers.

#### Related Parties

The other members of the group are Social Care in Action, SCA Care, SCA Transport Services, SCA Trafalgar Dental Services, SCA Fenwick 2 Limited, Southampton Healthy Living, SCA Trafalgar Ltd and The Steven James Practice.

Social Care in Action and The Steven James Practice are companies limited by guarantee and registered charities.

Southampton Healthy Living is a company limited by guarantee.

SCA Trafalgar Ltd is a company limited by shares. SCA Care, SCA Transport Services, SCA Trafalgar Dental Services and SCA Fenwick 2 Limited are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014.

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

GamCare services are provided on behalf of GamCare the National Agency. The Chief Executive Officer of Options Wellbeing Trust sits on the National Clinical Governance Network for Gambling. Counselling services work to the British Association of Counselling and Psychotherapy's Standards and Ethics.

#### Key Management and Personnel Remuneration

The Management Committee consider the Management Committee and the Chief Executive Officer comprise the key management personnel of the charitable company in charge of directing and controlling the charitable company and running and operating the charitable company on a day-to-day basis.

All Management Committee members give their time freely and no remuneration to members of the Management Committee was paid in the year. The pay of the Chief Executive Officer is reviewed by the Management Committee periodically on the basis of the performance of the individual concerned and the charitable company as a whole.

#### RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The charitable company's Management Committee (who are trustees for the purposes of charity law and directors for the purposes of company law) are responsible for preparing an annual report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Management Committee to prepare Financial Statements for each financial period, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those Financial Statements, the Management Committee is required to:

**INDEPENDENT EXAMINER'S REPORT  
TO THE MEMBERS OF  
OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**FOR THE YEAR ENDED 31 MARCH 2020**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Nicholas Fernyhough FCA DChA

6 October 2020

Saffery Champness LLP  
Midland House  
2 Poole Road  
Bournemouth  
Dorset  
BH2 5QY



**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
<b>INCOME</b>					
Charitable activities	2	206,080	78,064	284,144	320,082
Investments	3	-	318	318	241
<b>TOTAL</b>		206,080	78,382	284,462	320,323
<b>EXPENDITURE</b>					
Charitable activities	4	(206,080)	(42,790)	(248,870)	(224,472)
<b>TOTAL</b>		(206,080)	(42,790)	(248,870)	(224,472)
<b>NET GAIN ON INVESTMENT PROPERTY</b>		-	-	-	60,220
<b>NET INCOME</b>	6	-	35,592	35,592	156,071
<b>OTHER RECOGNISED GAINS</b>					
Defined benefit pension scheme		-	45,571	45,571	53,463
Gains on revaluation of fixed assets		-	-	-	20,313
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		-	81,163	81,163	229,847
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	1,287,436	1,287,436	1,057,589
Total funds carried forward		-	1,368,599	1,368,599	1,287,436

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**BALANCE SHEET**

**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible fixed assets		648,172	627,084
Investment Properties		190,000	190,000
<b>TOTAL FIXED ASSETS</b>	8	838,172	817,084
<b>CURRENT ASSETS</b>			
Debtors	9	239,796	11,993
Cash at bank and in hand		328,931	554,895
<b>TOTAL CURRENT ASSETS</b>		568,727	566,888
<b>LIABILITIES</b>			
<b>Creditors: Amounts falling due within one year</b>	10	(38,300)	(51,413)
<b>NET CURRENT ASSETS</b>		530,427	515,475
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,368,599	1,332,559
<b>CREDITORS: Amounts falling due after more than one year</b>	11	-	(45,123)
<b>NET ASSETS</b>		1,368,599	1,287,436
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>			
Unrestricted Funds		1,368,599	1,287,436
Restricted Funds		-	-
<b>TOTAL CHARITABLE COMPANY FUNDS</b>	14	1,368,599	1,287,436

For the financial year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The Management Committee has prepared Financial Statements in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

The notes on pages 12 to 19 form part of these Financial Statements.

**Approved by the Management Committee on 6 October 2020 and signed on its behalf by:**



**G DIBBEN**



**D CHAMBERLAIN**

**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2020**

	Note	2020 £	2019 £
<hr/>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash (used)/provided by operating activities	1	(201,442)	110,643
<hr/>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		318	241
Acquiring new assets		(24,840)	(73,256)
<hr/>			
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		(24,522)	(73,015)
<hr/>			
<b>Change in cash and cash equivalents in the year</b>		(225,964)	37,628
Cash and cash equivalents at the beginning of the year		554,895	517,267
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<b>Cash and cash equivalents at the end of the year</b>	2	328,931	554,895
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**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**NOTES TO THE CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 MARCH 2020**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW  
FROM OPERATING ACTIVITIES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Net income for the year</b>	81,163	229,847
<b>(as per the Statement of Financial Activities)</b>		
Adjustments for:		
Interest Received	(318)	(241)
Gain on Pension Scheme	(45,571)	(53,463)
Revaluation	-	(80,533)
Depreciation charges	3,752	10,354
Increase in debtors	(227,803)	(6,491)
(Decrease)/Increase in creditors	(12,665)	11,170
<b>Net cash (used)/provided by operating activities</b>	<b>(201,442)</b>	<b>110,643</b>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	328,931	554,895
<b>Total cash and cash equivalents</b>	<b>328,931</b>	<b>554,895</b>

**OPTIONS WELLBEING TRUST  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**1. ACCOUNTING POLICIES**

**Charity Information**

Options Wellbeing Trust 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 147 Shirley Road, Southampton, SO15 3FH. The charitable company is a public benefit entity.

The principal accounting policies adopted, judgments 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) including early adoption as amended January 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

**(b) 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 received by way of donations and gifts and are included in full in the Statement of Financial Activities when the society becomes unconditionally entitled to the donation.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activities is accounted for when earned.
- Grants, whether "capital" grants or "revenue" grants, are 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.

**(c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT, as the charitable company is not VAT registered 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 their associated support costs.

Support costs are those functions that assist the work of the charitable company but do not directly undertake the charitable activities. These costs have been allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and are apportioned on time, usage or governance.

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.

**(d) Tangible Fixed Assets**

Tangible assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Freehold properties are subsequently measured at their fair value and are to be revalued every 5 years.

Fixed assets costing more than £1,000 are capitalised at cost.

Depreciation is provided at the following annual rates in order to write-off each asset over its estimated useful economic life:

Fixtures and fittings	20%	Straight Line
Computer equipment	25%	Straight Line
Freehold property (buildings)		Over 50 years



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### For the year ended 31 March 2020

#### 1. ACCOUNTING POLICIES (Continued)

- (e) **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.
- (f) **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.
- (g) **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.
- (h) **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 year.
- (j) **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.
- (k) **Pension Costs**  
The charitable company operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council. The charitable company has entered into an agreement with the multi-employer plan provider that determines how the deficit is to be funded and this had been recognised as a liability. The charitable company also operated a defined contribution scheme, payments to the scheme are charged as an expense as they fall due.
- (l) **Taxation**  
The charitable company is exempt from Corporation Tax on its charitable activities.
- (m) **Fund Accounting**  
Unrestricted funds consist of the general purposes fund and designated funds.  
Designated funds are funds established by the Management Committee 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. The purpose and use of designated and restricted funds is set out in the notes to the Financial Statements.
- (n) **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.
- (o) **Significant Judgments and Estimates**  
Preparation of the Financial Statements may require management to make significant judgments and estimates. There are no items in the Financial Statements where judgments and estimates would have a significant effect on amounts recognised in the Financial Statements.
- (p) **Investment Property**  
Investment properties are initially measured at cost and subsequently at fair value at the reporting date, with the change recognised in the statement of financial activities.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 31 March 2020

## 2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
<b>Information and Counselling</b>				
Gamcare Trust	206,080	-	206,080	189,555
Private counselling	-	38,094	38,094	37,859
Property rental	-	36,412	36,412	30,090
Other income	-	3,558	3,558	62,578
<b>Total</b>	<b>206,080</b>	<b>78,064</b>	<b>284,144</b>	<b>320,082</b>

The charitable company has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the charitable company provides.

The amounts received and the relevant bodies are listed above. There were no unfulfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The grants and donations shown above relate to payments received during the charitable company's year to 31 March 2020 but adjusted for any deferrals where the expenditure arising for that grant is being incurred in a subsequent year.

Within the new contract from GamCare dated June 2018, the grant is made as a restricted payment, and only costs attributable to delivering the service are permitted.

In 2019 income from charitable activities of £130,527 was unrestricted and £189,555 was restricted

## 3. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
Bank interest	-	318	318	241

In 2019 the income from investments of £241 was unrestricted.

## 4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted Funds £	Information and Counselling £	2020 Total £	2019 Total £
Direct staff costs	134,225	23,687	157,912	130,719
Support costs	70,030	18,768	88,798	92,263
Governance costs	1,825	335	2,160	1,490
<b>Total</b>	<b>206,080</b>	<b>42,790</b>	<b>248,870</b>	<b>224,472</b>

The expenditure on charitable activities in 2019 of £34,917 was unrestricted and £189,555 was restricted

## 5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The charitable company identifies the costs of its support functions. It then identifies those costs that relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken (see note 4) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 31 March 2020

## 5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS (Continued)

	General Support £	Governance £	2020 Total Funds £	2019 Total Funds £	Basis of Apportionment
Premises	34,736	-	34,736	27,261	Usage
Staff welfare	22,558	-	22,558	33,460	Usage
Travel and subsistence	887	-	887	1,675	Usage
Office costs	10,919	-	10,919	10,399	Usage
Advertising and promotions	6,158	-	6,158	3,688	Usage
Website development	777	-	777	577	Usage
Legal and professional fees	6,808	-	6,808	2,899	Usage
Independent examiners fees	-	2,160	2,160	1,490	Governance
Bank charges and interest	920	-	920	819	Transactions
Depreciation	3,752	-	3,752	10,354	Usage
Bad Debt	615	-	615	145	Specific
Subscriptions	668	-	668	986	Usage
<b>Total</b>	<b>88,798</b>	<b>2,160</b>	<b>90,958</b>	<b>93,753</b>	

## 6. NET INCOME FOR THE YEAR

This is stated after charging:

	2020 £	2019 £
Depreciation	3,752	10,354
Independent examiners fees	1,500	1,490
Independent examiners other fees	660	-

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

Staff costs were as follows:

	2020 £	2019 £
Salaries, wages and consultancy	132,683	106,987
Social Security costs	6,304	5,315
Employee pension costs	10,160	8,011
<b>Total</b>	<b>149,147</b>	<b>120,313</b>

No employee received emoluments of more than £60,000 during the year (2019 - nil).

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

	2020	2019
<b>Service provision</b>	<b>15</b>	<b>12</b>

No members of the Management Committee received any remuneration or expenses during the year (2019 - none).  
The remuneration and benefits of the key management personnel in the year total £39,091 (2019 - £38,001).

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2020

## 8. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Computer Equipment £	Total £
<b>Cost</b>				
At 1 April 2019	615,000	8,617	12,518	636,135
Additions	24,840	-	-	24,840
<b>At 31 March 2020</b>	<b>639,840</b>	<b>8,617</b>	<b>12,518</b>	<b>660,975</b>
<b>Depreciation</b>				
At 1 April 2019	-	5,661	3,390	9,051
Charge for the year	-	622	3,130	3,752
<b>At 31 March 2020</b>	<b>-</b>	<b>6,283</b>	<b>6,520</b>	<b>12,803</b>
<b>Net Book Values</b>				
<b>At 31 March 2020</b>	<b>639,840</b>	<b>2,334</b>	<b>5,998</b>	<b>648,172</b>
<b>At 31 March 2019</b>	<b>615,000</b>	<b>2,956</b>	<b>9,128</b>	<b>627,084</b>

The charitable company owned three freehold properties at 31 March 2020 one of which is classified as an investment property.

In the accounts for the year ended 31 March 2019 the charitable company revalued two of the freehold properties to reflect their fair values. The revaluations for the properties were based on valuations carried out by Primer Olds (chartered surveyors) in April / May 2019. All of the three properties are unencumbered with the exception of the property in Southampton, where Southampton City Council have a legal charge over the property representing a 20% interest in the property. The property's revaluation included in these Financial Statements incorporates 80% of the total value of that property.

	Investment Property £	Total £
<b>Cost and Net Book Value</b>		
At 1 April 2019 and March 2020	190,000	190,000

## 9. DEBTORS

	2020 £	2019 £
Trade debtors	4,460	4,798
Prepayments	7,055	2,404
Deferred Income	1,240	4,791
<b>Amounts owed by related societies</b>		
- Social Care in Action	227,041	-
<b>Total</b>	<b>239,796</b>	<b>11,993</b>

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

	2020 £	2019 £
Trade creditors	26,209	5,035
Accruals	8,733	6,919
PAYE	1,847	1,907
Pension contributions	1,511	4,176
<b>Amounts owed to related societies:</b>		
- Social Care in Action	-	33,187
- SCA Care	-	189
<b>Total</b>	<b>38,300</b>	<b>51,413</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 31 March 2020

## 11. CREDITORS: Amounts falling due after more than one year

	2020 £	2019 £
Pension liability	-	45,123

## 12. COMMITMENTS FOR PENSION PAYMENTS

Future commitments under pension arrangements are as follows:

	2020 £	2019 £
Amounts payable within one year	392	4,700
Amounts payable between 2 and 5 years	-	16,700
Amounts payable after 5 years	-	48,800
	392	70,200
Less: Interest and finance charges relating to future periods	-	(21,738)
<b>Total</b>	<b>392</b>	<b>48,462</b>

Pension commitments are analysed as follows:

	2020 £	2019 £
Current obligations	392	3,339
Non-current obligations	-	45,123
<b>Total</b>	<b>392</b>	<b>48,462</b>

## 13. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2020 £	2019 £
Financial assets that are debt instruments	231,501	4,798
Financial liabilities that are debt instruments	36,453	94,629

## 14. ANALYSIS OF CHARITABLE FUNDS

	At 01.04.19 £	Incoming Resources £	Gains £	Outgoing Resources £	At 31.03.20 £
<b>Unrestricted Funds</b>					
General Fund	1,042,010	78,382	-	(45,289)	1,075,103
Revaluation Reserve	293,888	-	-	-	293,888
Pension Liability	(48,462)	-	45,571	2,499	(392)
<b>Total Unrestricted Funds</b>	<b>1,287,436</b>	<b>78,382</b>	<b>45,571</b>	<b>(42,790)</b>	<b>1,368,599</b>
<b>Restricted Funds</b>					
GamCare	-	206,080	-	(206,080)	-
<b>Total Funds</b>	<b>1,287,436</b>	<b>284,462</b>	<b>45,571</b>	<b>(248,870)</b>	<b>1,368,599</b>

**Unrestricted Funds**

Unrestricted funds comprise the following funds which trustees are:

General fund - to use in accordance with the charitable objects and to fund the charitable company's net fixed assets.

Revaluation reserve - arose as a result of the revaluation of the charitable company's freehold properties.

Pension liability - This is no longer required as there is no longer a HCC Pension deficit.

**Restricted Funds**

Restricted Funds are to be used for specific purposes as laid down by the donor.

GamCare - The grant from GamCare has been declared a restricted grant to meet the activity goals of the contract between the parties.



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## For the year ended 31 March 2020

## 14. ANALYSIS OF CHARITABLE FUNDS (Continued)

<i>Prior Year</i>	<i>At 01.04.18 £</i>	<i>Incoming Resources £</i>	<i>Gains £</i>	<i>Outgoing Resources £</i>	<i>At 31.03.19 £</i>
<b>Unrestricted Funds</b>					
General Fund	942,238	135,548	-	(35,776)	1,042,010
Revaluation Reserve	219,832	-	80,533	(6,477)	293,888
Pension Liability	(104,481)	-	53,463	2,556	(48,462)
<b>Total Unrestricted Funds</b>	<b>1,057,589</b>	<b>135,548</b>	<b>133,996</b>	<b>(39,697)</b>	<b>1,287,436</b>
<b>Restricted Funds</b>					
Gamcare	-	189,555	-	(189,555)	-
<b>Total Funds</b>	<b>1,057,589</b>	<b>325,103</b>	<b>133,996</b>	<b>(229,252)</b>	<b>1,287,436</b>

## 15. CAPITAL COMMITMENTS

There were no capital or other commitments at 31 March 2020 (2019 - £nil).

## 16. RELATED PARTIES

Options Wellbeing Trust is a member of the SCiA group of social enterprises. The other members of the group are Social Care in Action, SCA Care, SCA Transport Services, SCA Trafalgar Dental Services SCA Trafalgar Ltd, SCA Fenwick 2 Limited, Southampton Healthy Living and The Steven James Practice.

All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis.

Options Wellbeing Trust undertook transactions with other related societies in the normal course of activities £1,018 (2019: £1,397).

At 31 March 2020, Options Wellbeing Trust had outstanding balances with related societies as disclosed in Notes 9 & 10.

## 17. TAXATION

As a registered charity, the income is generally exempt from Corporation Tax under Section 478 of the Corporation Taxes Act 2010 by reason of its charitable objects and activities.

## 18. PENSIONS

The charitable company participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme.

The charitable company contributes to their scheme for one current employee.

The principal actuarial assumptions used were: a discount rate of 4.5%, time period of 20 years ending 2035, and an inflation rate of 2.7%. Since the 2019 Triennial valuation, there is no longer a need for a repayment plan, and that ceased in March 2020.

Reconciliation of opening and closing balances

	<b>2020 £</b>	<b>2019 £</b>
Provision at start of year	(48,462)	(104,481)
Deficit Contribution Paid	4,680	4,300
Interest	(2,181)	(1,744)
Remeasurement	45,571	53,463
<b>Provision at end of year</b>	<b>(392)</b>	<b>(48,462)</b>

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

The pension cost charge for the period represents contributions payable by the society to the scheme and amounted to £4,310 (2019: £330).

Pension rules state that no liability will arise upon the company from the default of other pension scheme members.

## 19. LEGAL STATUS OF THE CHARITABLE COMPANY

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****For the year ended 31 March 2020****20. ULTIMATE CONTROL**

Options Wellbeing Trust is a member of the SCiA group of social enterprises.

Social Care in Action is deemed to ultimately be the parent body of the SCiA group of social enterprises as it can exercise dominant influence over the society.

Social Care in Action is controlled by the Trustees, acting as Directors of the Charitable Company. The Trustees of Social Care in Action appoint and remove the Trustees to the Management Committees of all subsidiaries.

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission (1096903) and Companies House in England and Wales (04526806). Copies of the consolidated accounts can be obtained from its principal address at Amplevine House, Dukes Road, Southampton, SO14 0ST.