

**SOCIAL CARE IN ACTION**

**CONSOLIDATED**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2014**

**A COMPANY LIMITED BY GUARANTEE**

**COMPANY REGISTRATION NUMBER: 04526806**

**REGISTERED CHARITY NUMBER: 1096903**

**SOCIAL CARE IN ACTION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2014**

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**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED**  
**31 MARCH 2014**

The trustees present their report and audited Financial Statements for the year ended 31 March 2014.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charity Name**

Social Care in Action

**Charity Registration Number**

1096903

**Company Registration Number**

4526806

**Registered Office**

Amplevine House, Dukes Road, Southampton, SO14 0ST

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year were as follows:

A Rushmere	Chair	Appointed	Sep 2013
L Judd	Vice Chair		
R Hallett	Treasurer		
G Dibben	Secretary		
A Brooker			
G Dolan		Resigned	Apr 2014
W Hughes			
M James		Appointed	Sep 2013
D Lodge		Appointed	Sep 2013
M W J Morgan			
M Patel		Appointed	Sep 2013
M Robson		Appointed	Sep 2013

**SECRETARY**

G Dibben

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**SENIOR MANAGEMENT TEAM**

L Dillane	Chief Executive
L Church	Group Finance Director
M Wrycraft	S C A Transport Services' Managing Director
J Havill	S C A Transport Services' Operations Manager
J Powell	S C A Trafalgar Dental Services Limited's Clinical Director
B Pearce	S C A Trafalgar Dental Services Limited's Operations Manager
M Curtice	S C A Care's Operations Manager
N Southgate	S C A Care's Associate Director
F Price	S C A Fenwick 2 Limited's Centre Director
	Social Care in Action's Operations Director
W Bolt	S C A Fenwick 2 Limited's Centre Manager

**AUDITOR**

Abraham and Dobell  
230 Shirley Road  
Southampton

**BANKER**

The Royal Bank of Scotland  
156 High Street  
Southampton



**SOCIAL CARE IN ACTION  
REPORT OF THE TRUSTEES  
(CONTINUED)**

**FOR THE YEAR ENDED  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The company is a charitable company limited by guarantee, incorporated on 5 September 2002 and registered as a charity on 8 April 2003. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**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.

Updates on the responsibilities of the trustees are provided as appropriate to developments in statute and best practice.

**Organisational Structure**

Social Care in Action has a Board which meets at least four times a year and which is responsible for the strategic direction and policy of the charitable company.

At present the Board comes from a variety of professional backgrounds relevant to the work of the charitable company.

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.

**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**(CONTINUED)**  
**FOR THE YEAR ENDED**  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**Related Parties**

Social Care in Action is a member of the S C A Group. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are S C A Care, S C A Transport Services, S C A Trafalgar Dental Services Limited and S C A Fenwick 2 Limited.

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.

**STRATEGIC REVIEW**

**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.

**ACHIEVEMENTS AND PERFORMANCE**

These Financial Statements reflect the financial activity of Social Care in Action individually, which are quite limited, primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the S C A Group reflect the combined turnover of the businesses of £9,646,334, its activities and impacts. The S C A Group, achieved a surplus of £19,298 in the year to 31 March 2014 (2013 - deficit of £75,238).

**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**(CONTINUED)**  
**FOR THE YEAR ENDED**  
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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

In the year to 31 March 2014, S C A Group celebrated 22 years of working with our communities to provide vital services that improve the quality of people's lives. Our social businesses provide a broad, high quality range of services. From the people that we support to live independent and full lives in their homes and to access community facilities; to our six community clubs supporting the wellbeing and social care of over 400 club members; to providing quality NHS dentistry to 80,000 people, many of whom have not been able to access affordable dentistry for many years, thus significantly improving their oral health and wider wellbeing; to connecting through accessible transport 200 small community member organisations and 10,000 customers so that they benefit from wider opportunities; to our advocacy services which have provided experienced advocates to support nearly 800 vulnerable people in the community during the last year with complex tribunals, appeals, child protection issues, advice services and finance amongst many others; and the 7,021 people who visit the Fenwick2 centre annually, our health and wellbeing centre. Social Care in Action is making a positive difference to communities across Central and Southern England.

Growing from a small not-for-profit organisation in Southampton, Social Care in Action is now a successful social enterprise with a group of businesses including care, transport, dentistry and the transformation of a formerly closed community hospital into a vibrant wellbeing centre called Fenwick2, a jointly owned community enterprise. We also offer expert training and consultancy services across our specialisms in health, care, dentistry, and social enterprise development.

Social Care in Action is looking to the future and will continue to seek out new ways of making a positive difference to the lives of existing and new customers. All of our surpluses are reinvested for community benefit and we work in partnership locally to make this happen.

**Apprenticeship**

Social Care in Action Group employs over 300 people in health and social roles - from dentists to care assistants.

In the last year, S C A Care has enabled 56 people to undertake pre- and full apprenticeships. We have supported our apprentices to deliver safe and compassionate dental and social care whilst focussing on personal development and corporate engagement.

Our apprenticeship schemes within our care division have enabled those severely disadvantaged in the labour market to work on full salaries and obtain a health and social care diploma. They have been supported to achieve foundations skills at level 2, and a solid foundation for careers in the social care sector. We have undertaken this in partnership with Totton College.

We also provide apprenticeship and trainee opportunities within our dental teams and are currently exploring the possibility of providing a Dental Foundation Trainee position within our Portsmouth Dental Practice.

**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**(CONTINUED)**  
**FOR THE YEAR ENDED**  
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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Training and Advocacy/Advice Services**

We delivered over 90 days of external training during the year ended 31 March 2014 reaching over 300 staff in organisations across Hampshire and surrounding Counties. We delivered to a wide range of sectors including adult education, dentistry, adult social care and the Police Force through our MAGI project designed to support people in, or recently removed from custody.

Specialist areas include: Communication, HR training, skills audits, finance analysis, business and growth planning, budgeting, Advocacy services, leadership and management, personal development, adult social care, moving and handling, medication and infection control and reflective sessions on a wide range of organisational operational and strategic challenges.

Some of the organisations that we have delivered to have become successful social enterprises, charities and Community Interest Organisations and others have reported increased motivation and employee commitment as a result of our corporate motivation and personal development training.

Evaluation/satisfaction rates for the training are 100% - either good or excellent.

**Customer Comments**

- "Trainer was brilliant, very helpful and answered all of my questions. I have learnt a lot which will help me."
- "I wanted to say how much I got out of the training yesterday, I really wish I had used the iPad and videoed it for the Quality Team. Every obstacle or negative offered by those present Paula swiftly overturned and offered a positive slant or solution. She remained pleasant and entertaining but did not give an inch on accepting the option of leaving poorly performing staff (tutors) in place, instead she gave practical advice on how to engage with them to drive forward improvement."

**Advocacy**

Our advocacy services are delivered through a volunteer network country-wide. We provide Leading Power of Attorney (LPA) support; form completion and submission through one to one sessions or through email and telephone support on a donation basis and have also received grants to support LPA resulting in over 100 people receiving the service.

Our advocacy services are delivered through fully trained advocates who are fully equipped to deal with complex needs and long-term requirements resulting in continuity of support which is valued by many of our customers. "Having the same advocate throughout the process was really great because she got to know me and how I think. It was so good."

Our MAGI project has gone from strength to strength and we are now delivering in both Hampshire and Wiltshire with further expansion of this service expected in 2015.

**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

Evaluation on MAGI Training comments include:

- “Superbly presented by very experienced and knowledgeable tutor. Packed full of information”.
- “The advocacy training reinforced how to treat people as individuals and how to communicate effectively.”
- “I have gained more knowledge and confidence from being an advocate and now the MAGI training has added to that.”

**Partnership Working**

Each year we work with an increasing number of organisations in partnership, to support our communities, ensuring our social enterprise model is passionately advocated for.

These range from legal practices, to the police, universities, colleges and schools, private businesses, social enterprises and community organisations.

**Central Organisation**

We celebrate our staff's successes monthly and at an annual ceremony. This year we received over 500 nominations from staff and customers, for our staff who delivered excellence and compassion.

Current annualised employee turnover for the company is 25%, against an average of 40% in the care at home sector.

83% of our Senior Management Team are women.

We have over 100 volunteers, adding value to our services, from our volunteer Advocates, support workers and volunteer drivers accompanying customers to access community facilities.

Our overall Group turnover is now £9.6 million including our dentistry business which has grown from nothing to a turnover of nearly £4.5 million since it was established eight years ago.

We continually invest in quality. This includes the highest clinical standards (all our regulated services are fully Care Quality Commission compliant), rigorous audit and inspection, regular customer satisfaction surveys demonstrating overall 95% satisfaction levels, co-production methods ensuring we provide what is important to our customers, and a focus on staff training and development with the many staff attending accredited training programmes each year.

It is an exciting time for Social Care in Action. We are continually looking to develop a wide range of new services, including rapid reablement services, partnerships with the private sector in affordable dentistry, transport for schools, greater numbers of advocacy services, specialist dementia services and so on.

**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

However some areas of our work remain challenging. In particular, prescriptive forms of commissioning for care at home services, sector wide issues caused by the reduction in public resources, an ageing population and workforce issues combine to create significant risks and challenges for Social Care in Action. We are working with our stakeholders and partners both locally and nationally to shape new ways of working to better address these areas.

**FINANCIAL REVIEW**

**Social Care in Action (Parent Company)**

The charitable company incurred a significant decrease in income in the year to 31 March 2014, with incoming resources falling to £142,743 compared to £171,594 in the previous year. Resources expended also fell to £142,539, compared to £184,821 in the previous year. This resulted in the charitable company achieving a surplus of £204, compared to a deficit of £(13,227) in the previous year.

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

**S C A Care**

The society, S C A Care, incurred a surplus of £3,999 in the year to 31 March 2014 (2013 - deficit of £(67,398)).

**S C A Fenwick 2 Limited**

The society, S C A Fenwick 2 Limited, incurred a surplus of £932 in the year to 31 March 2014 (2013 - deficit of £(5,699)).

**S C A Trafalgar Dental Services Limited**

The society, S C A Trafalgar Dental Services Limited, achieved a surplus of £12,404 in the year to 31 March 2014 (2013 - £10,042).

**S C A Transport Services**

The society, S C A Transport Services, achieved a surplus of £1,759 in the year to 31 March 2014 (2013 - £1,044).

**Social Care in Action (Group)**

The group incurred a significant reduction in turnover in the year ended 31 March 2014 with incoming resources of £9,646,334 compared to £10,669,420 in the previous year. The group achieved a surplus of £19,298 in the year to 31 March 2014 (2013 - deficit of £(75,238)).



**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**(CONTINUED)**  
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**FINANCIAL REVIEW (CONTINUED)**

**Principal Funding Sources**

The principal funding sources for the charitable company are currently by way of training sales to S C A Care, S C A Trafalgar Dental Services Limited and Hampshire Social Services.

**Investment Policy**

Most of the charitable company's funds are to be spent in the short-term so, at present, the charitable company has no investments.

**Reserves Policy**

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

The trustees are considering ways in which additional unrestricted funds could be raised. The level of reserves is part of the charitable company's business planning, budgeting and forecasting process. It takes into account:

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

**PLANS FOR FUTURE PERIODS**

We are currently expanding our Advocacy Services to include offenders and those who are socially isolated or unable to find work or accommodation. We are also increasing the work we do with our dementia customers through our Cognitive Stimulation Therapy and have secured new programmes in Portsmouth and the New Forest.

Our transport services are expanding to incorporate additional day care services for local charities and we are actively working to expand our offer at our wellbeing centre in Lyndhurst to incorporate a greater number of exercise opportunities for people with long term conditions.

We are working across Hampshire and Dorset to improve the quality of people's lives through our Care, Transport, Dental and Wellbeing services.

**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**(CONTINUED)**  
**FOR THE YEAR ENDED**  
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**RESPONSIBILITIES OF TRUSTEES**

Company law requires the trustees to prepare Financial Statements for each financial year, 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 year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

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

**Members of the Board of Trustees**

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the charitable company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- as the directors of the charitable company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.



**SOCIAL CARE IN ACTION**  
**REPORT OF THE TRUSTEES**  
**(CONTINUED)**

**FOR THE YEAR ENDED**  
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**AUDITOR**

A resolution to reappoint Abraham & Dobell as auditor for the ensuing year will be proposed at the forthcoming Annual General Meeting.

**Approved by the trustees on 27 November 2014 and signed on their behalf by:**



.....  
**A RUSHMERE**  
**CHAIR**



.....  
**R HALLETT**  
**TREASURER**



.....  
**G DIBBEN**  
**SECRETARY**

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF  
SOCIAL CARE IN ACTION****FOR THE YEAR ENDED  
31 MARCH 2014**

We have audited the group and parent Financial Statements of Social Care in Action for the year ended 31 March 2014, which comprise the Consolidated Group and Parent Statement of Financial Activities, the Consolidated Group and Parent Balance Sheet, the Consolidated Group and Parent Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 charitable company and the charitable company's members for our audit work, for this report or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR**

As explained more fully in the Trustees' Responsibilities Statement on page 10, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the group and parent Financial Statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the group and parent Financial Statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the Financial Statements sufficient to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees and the overall presentation of the Financial Statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited Financial Statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**INDEPENDENT AUDITOR'S REPORT  
(CONTINUED)**

**TO THE MEMBERS OF  
SOCIAL CARE IN ACTION**

**FOR THE YEAR ENDED  
31 MARCH 2014**

**OPINION ON FINANCIAL STATEMENTS**

In our opinion, the group and parent Financial Statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2014 and of the group's and the parent's charitable company'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.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, the information given in the Report of the Trustees for the financial year for which the group and parent Financial Statements are prepared is consistent with the group and parent Financial Statements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires 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.



**D J MANT**

**Senior Statutory Auditor**

**For and on behalf of Abraham & Dobell, Statutory Auditor**

**230 Shirley Road  
Southampton  
SO15 3HR**

**27 November 2014**

## SOCIAL CARE IN ACTION

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED  
31 MARCH 2014

	Notes	Consolidated Total Unrestricted Funds		Charitable Company Total Unrestricted Funds	
		2014 £	2013 £	2014 £	2013 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Investment income	2	89,022	71,463	2	-
<b>Incoming Resources from Charitable Activities</b>					
Charitable activities	3	9,555,880	10,593,686	142,741	171,594
<b>Other Incoming Resources</b>					
Gain on disposal of fixed assets		1,432	4,271	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>9,646,334</b>	<b>10,669,420</b>	<b>142,743</b>	<b>171,594</b>
<b>RESOURCES EXPENDED</b>					
	4				
Charitable activities		9,597,794	10,648,739	135,264	173,184
Governance costs		29,262	27,337	7,275	11,637
<b>TOTAL RESOURCES EXPENDED</b>		<b>9,627,056</b>	<b>10,676,076</b>	<b>142,539</b>	<b>184,821</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE EXCEPTIONAL ITEMS</b>					
	5	19,278	(6,656)	204	(13,227)
<b>EXCEPTIONAL ITEMS</b>					
Restructuring costs	6	-	68,582	-	-
<b>NET INCOMING/(OUTGOING) RESOURCES AFTER EXCEPTIONAL ITEMS/NET MOVEMENT IN FUNDS</b>		<b>19,278</b>	<b>(75,238)</b>	<b>204</b>	<b>(13,227)</b>
Corporation Tax	24	(20)	-	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR AFTER TAXATION C/F</b>		<b>£19,298</b>	<b>£(75,238)</b>	<b>£204</b>	<b>£(13,227)</b>

## SOCIAL CARE IN ACTION

STATEMENT OF FINANCIAL ACTIVITIES  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

	Notes	Consolidated Total Unrestricted Funds		Charitable Company Total Unrestricted Funds	
		2014	2013	2014	2013
		£	£	£	£
<b>SURPLUS/(DEFICIT) FOR THE YEAR B/F</b>		19,298	(75,238)	204	(13,227)
<b>RECONCILIATION OF FUNDS</b>					
Total unrestricted funds brought forward		847,670	922,908	332	13,559
		_____	_____	_____	_____
Total unrestricted funds carried forward		£866,968	£847,670	£536	£332
		_____	_____	_____	_____

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

## SOCIAL CARE IN ACTION

## BALANCE SHEET

AS AT 31 MARCH 2014

	Notes	Consolidated 2014 £	2013 £	Charitable Company 2014 £	2013 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	8	1,555,189	1,373,460	603	1,078
Intangible assets	9	70,000	80,000	-	-
Investments	10	-	-	4	4
		<hr/>	<hr/>	<hr/>	<hr/>
		1,625,189	1,453,460	607	1,082
		<hr/>	<hr/>	<hr/>	<hr/>
<b>CURRENT ASSETS</b>					
Stock		10,269	17,704	-	-
Debtors	11	1,717,244	2,173,162	37,414	34,869
Cash at bank and in hand		318,125	87,642	11,460	17,234
		<hr/>	<hr/>	<hr/>	<hr/>
		2,045,638	2,278,508	48,874	52,103
<b>CREDITORS: Amounts falling due within one year</b>	12	1,751,780	2,043,413	48,945	52,853
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		293,858	235,095	(71)	(750)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT (LIABILITIES)</b>		1,919,047	1,688,555	536	332
<b>CREDITORS: Amounts falling due after more than one year</b>	13	1,031,937	800,405	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		887,110	888,150	536	332
<b>ACCRUALS AND DEFERRED INCOME</b>	15	20,105	40,449	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>	17	£867,005	£847,701	£536	£332
		<hr/>	<hr/>	<hr/>	<hr/>

## SOCIAL CARE IN ACTION


BALANCE SHEET  
(CONTINUED)

AS AT 31 MARCH 2014

	Notes	Consolidated		Charitable Company	
		2014	2013	2014	2013
		£	£	£	£
<b>FINANCED BY:</b>					
Members' shares	18	37	31	-	-
<b>Unrestricted Funds</b>					
General funds	19	866,968	847,670	536	332
		_____	_____	_____	_____
<b>TOTAL FUNDS</b>		<b>£867,005</b>	<b>£847,701</b>	<b>£536</b>	<b>£332</b>
		_____	_____	_____	_____

The consolidated Balance Sheet incorporates the charitable company and all the registered societies within the S C A Group.

Approved by the trustees on 27 November 2014 and signed on their behalf by:

  
 .....  
**A RUSHMERE**  
**CHAIR**
  
 .....  
**R HALLETT**  
**TREASURER**
  
 .....  
**G DIBEN**  
**SECRETARY**

## CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED  
31 MARCH 2014

	2014 £	2013 £
<b>RECONCILIATION OF OPERATING SURPLUS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net surplus/(deficit) before taxation	19,278	(75,238)
Bank interest received	(333)	(421)
Bank interest paid	36,312	7,782
Interest element of hire purchase and finance lease	29,142	23,748
Operating surplus/(deficit)	84,399	(44,129)
Depreciation charge	273,922	395,931
Amortisation charge	10,000	10,000
(Profit) on disposal of fixed assets	(1,432)	(4,271)
Decrease in stock	7,435	5,270
Decrease/(Increase) in debtors	455,918	(533,719)
(Decrease)/Increase in creditors	(305,490)	316,779
Net cash inflow from operating activities	£524,752	£145,861
Net cash inflow from operating activities	524,752	145,861
Returns on investments and servicing of finance	(65,121)	(31,109)
Taxation	-	349
Capital expenditure	(454,219)	(628,200)
Net cash inflow/(outflow) before financing	5,412	(513,099)
Financing	238,370	330,540
Increase/(Decrease) in cash	£243,782	£(182,559)
<b>RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT</b>		
Increase/(Decrease) in cash in period	243,782	(182,559)
Net cash outflow/(inflow) from bank loans	33,314	(492,571)
Net outflow from other short-term creditors	14,097	4,671
Cash (inflow) in respect of hire purchase and finance lease	(136,535)	(26,121)
Net cash outflow from other long-term creditors	10,416	10,415
Net outflow from long-term accruals	20,344	173,063
Change in net debt/(profit)	185,418	(513,102)
Net (debt) at 1 April 2013	(911,154)	(398,052)
Net (debt) at 31 March 2014	£(725,736)	£(911,154)



## SOCIAL CARE IN ACTION

CONSOLIDATED CASH FLOW STATEMENT  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

	2014 £	2013 £
<b>GROSS CASH FLOWS</b>		
<b>Returns on Investments and Servicing of Finance</b>		
Interest received	333	421
Interest paid - Bank loans	(36,312)	(7,782)
Interest paid - Interest element of hire purchase and finance lease	(29,142)	(23,748)
	<hr/>	<hr/>
	£(65,121)	£(31,109)
	<hr/>	<hr/>
<b>Taxation</b>		
Taxation	£-	£349
	<hr/>	<hr/>
<b>Capital Expenditure</b>		
Payments to acquire tangible fixed assets	(456,964)	(650,818)
Receipts from sale of tangible fixed assets	2,745	22,618
	<hr/>	<hr/>
	£(454,219)	£(628,200)
	<hr/>	<hr/>
<b>Financing</b>		
Change in members' shares	6	(3)
(Repayment of)/Increase in bank loans	(33,314)	492,571
Net (outflow) from other short-term creditors	(14,097)	(4,671)
Capital element of hire purchase and finance lease	136,535	26,121
Net inflow/(outflow) from long-term creditors	169,584	(10,415)
Net (outflow) from long term deferred income	(20,344)	(173,063)
	<hr/>	<hr/>
	£238,370	£330,540
	<hr/>	<hr/>

## SOCIAL CARE IN ACTION

**CONSOLIDATED CASH FLOW STATEMENT  
(CONTINUED)**

**FOR THE YEAR ENDED  
31 MARCH 2014**

**ANALYSIS OF CHANGES IN NET DEBT**

	At 01.04.13 £	Cash Flows £	At 31.03.14 £
<b>Net Cash</b>			
Cash in hand and at bank	87,642	230,483	318,125
Overdrafts	(13,299)	13,299	-
	<hr/>	<hr/>	<hr/>
	74,343	243,782	318,125
	<hr/>	<hr/>	<hr/>
<b>Debt</b>			
Debt due within one year	(78,619)	11,212	(67,407)
Debt due after one year	(705,344)	46,615	(658,729)
Hire purchase and finance lease agreements	(161,085)	(136,535)	(297,620)
Deferred income	(40,449)	20,344	(20,105)
	<hr/>	<hr/>	<hr/>
	(985,497)	(58,364)	(1,043,861)
	<hr/>	<hr/>	<hr/>
<b>Net Debt</b>	£(911,154)	£185,418	£(725,736)
	<hr/>	<hr/>	<hr/>

## SOCIAL CARE IN ACTION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 MARCH 2014

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of Accounting**

The Financial Statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities, issued in March 2005.

**(b) Incoming Resources**

All incoming resources are 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:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Incoming resources from charitable activities are accounted for when earned.

**(c) Resources Expended**

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.

Charitable expenditure 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.

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.

All 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 4.

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 1. ACCOUNTING POLICIES (CONTINUED)

(d) **Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

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

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

(e) **Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charitable company.
- Designated funds are unrestricted funds earmarked by the directors for particular purposes.
- Restricted funds are funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charitable company has no restricted funds.

(f) **Hire Purchase**

Assets held under hire purchase agreements are capitalized and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the Statement of Financial Activities on a straight line basis.

(g) **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 against surplus so as to produce a constant periodic rate of charge for each accounting period.

(h) **Operating Lease Agreements**

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

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

**FOR THE YEAR ENDED  
31 MARCH 2014**

**1. ACCOUNTING POLICIES (CONTINUED)**

**(i) Government Grants**

Grants that relate to specific expenditure are treated as deferred income, which is then credited to the Consolidated Statement of Financial Activities over the related assets' useful life. Other grants are credited to income when received.

**(j) Financial Instruments**

Financial Instruments are classified and accounted for, where appropriate, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments.

**2. INVESTMENT INCOME**

	<b>Consolidated</b>		<b>Charitable Company</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest	333	421	2	-
Rent received	88,689	71,042	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£89,022	£71,463	£2	£-
	<hr/>	<hr/>	<hr/>	<hr/>

**3. CHARITABLE ACTIVITIES**

	<b>Consolidated</b>		<b>Charitable Company</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
SS - Service purchases	4,161,836	5,837,149	-	-
Customer contributions	506,824	361,140	-	-
NHS contracts	4,040,671	3,416,912	-	-
Private dental work	435,685	295,113	-	-
Fee income	71,122	85,769	142,741	161,594
Consultancy	-	35,725	-	10,000
Sundry income	73,635	141,662	-	-
Daycare clubs' amenities accounts	76,256	71,008	-	-
Use of buses	124,252	127,932	-	-
Dial-a-ride	20,521	20,418	-	-
School transport	24,734	27,795	-	-
Grants released	20,344	173,063	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£9,555,880	£10,593,686	£142,741	£171,594
	<hr/>	<hr/>	<hr/>	<hr/>

**SOCIAL CARE IN ACTION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
(CONTINUED)**

**FOR THE YEAR ENDED  
31 MARCH 2014**

**4. TOTAL RESOURCES EXPENDED**

Consolidated	Basis of Allocation	Training & Education £	Care £	Transport £	Dental £	Health & Social Welfare £	Governance £	2014 Total Funds £	2013 Total Funds £
<b>Costs Directly Allocated to Activities</b>									
Direct staff costs	Direct	70,929	3,766,671	382,456	1,009,463	52,948	-	5,282,467	6,422,542
Consultancy	Direct	-	-	-	43,678	-	-	43,678	42,905
Transport costs	Direct	-	80	181,097	-	-	-	181,177	186,274
Dental costs	Direct	-	-	-	2,241,318	-	-	2,241,318	1,928,299
Other direct costs	Direct	-	30,942	15,984	-	-	-	46,926	60,650
Daycare club amenities	Direct	-	77,236	-	-	-	-	77,236	72,883
Motor and travel	Direct	-	186,261	-	-	981	-	187,242	325,169
Audit fees	Direct	-	-	-	-	-	26,300	26,300	24,880
Bad debts written-off	Direct	500	44,000	734	-	-	-	45,234	20,182
<b>Costs Directly Allocated to Activities c/f</b>		<b>71,429</b>	<b>4,105,190</b>	<b>580,271</b>	<b>3,294,459</b>	<b>53,929</b>	<b>26,300</b>	<b>8,131,578</b>	<b>9,083,784</b>

# SOCIAL CARE IN ACTION

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED  
31 MARCH 2014

### 4. TOTAL RESOURCES EXPENDED (CONTINUED)

Consolidated	Basis of Allocation	Training & Education £	Care £	Transport £	Dental £	Health & Social Welfare £	Governance £	2014 Total Funds £	2013 Total Funds £
Costs Directly Allocated to Activities b/f		71,429	4,105,190	580,271	3,294,459	53,929	26,300	8,131,578	9,083,784
Support Costs Allocated to Activities									
Support staff costs	Allocated	19,898	2,404	1,094	15,252	1,577	49	40,274	54,377
Establishment costs	Allocated	15,127	168,705	24,389	310,265	38,541	1,681	558,708	529,420
Administration expenses	Allocated	10,949	123,371	8,943	74,207	4,459	1,217	223,146	245,494
Equipment and maintenance	Allocated	-	68,063	4,419	82,784	-	-	155,266	140,867
Meetings and conferences	Allocated	-	12,322	-	327	-	-	12,649	14,169
Advertising and publicity	Allocated	-	6,373	378	1,140	85	-	7,976	37,998
Recruitment expenses	Allocated	-	43,883	670	34,790	-	-	79,343	78,311
Legal and professional fees	Allocated	35	20,965	335	18,278	6,051	-	45,664	34,202
Bank charges and interest	Allocated	136	8,685	176	50,281	95	15	59,388	27,775
Lease interest	Allocated	-	9,111	3,823	16,208	-	-	29,142	23,748
Depreciation of fixed assets	Allocated	475	58,244	58,194	152,704	4,305	-	273,922	395,931
Amortisation	Allocated	-	-	-	10,000	-	-	10,000	10,000
<b>TOTAL RESOURCES EXPENDED</b>		<b>£118,049</b>	<b>£4,627,316</b>	<b>£682,692</b>	<b>£4,060,695</b>	<b>£109,042</b>	<b>£29,262</b>	<b>£9,627,056</b>	<b>£10,676,076</b>

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 4. TOTAL RESOURCES EXPENDED (CONTINUED)

Charitable Company	Basis of Allocation	Training & Education	Governance	2014 Total £	2013 Total £
<b>Costs Directly Allocated to Activities</b>					
Direct staff costs	Direct	70,929	-	70,929	62,374
Consultancy	Direct	-	-	-	10,000
Audit fees	Direct	-	2,400	2,400	2,400
Bad debts written-off	Direct	500	-	500	535
		71,429	2,400	73,829	75,309
<b>Support Costs Allocated to Activities</b>					
Support staff costs	Allocated	19,898	49	19,947	14,648
Establishment costs	Allocated	15,127	1,681	16,808	16,563
Administration expenses	Allocated	10,949	1,217	12,166	7,377
Legal and professional fees	Allocated	35	-	35	-
Bank charges and interest	Allocated	136	15	151	140
Depreciation of fixed assets	Allocated	475	-	475	2,984
Management charge	Allocated	17,215	1,913	19,128	67,800
<b>TOTAL RESOURCES EXPENDED</b>		<b>£135,264</b>	<b>£7,275</b>	<b>£142,539</b>	<b>£184,821</b>

## 5. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
Depreciation	273,922	395,931	475	2,984
Auditor's remuneration	26,300	24,880	2,400	2,400



## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 6. EXCEPTIONAL ITEMS

Towards the end of the year ended 31 March 2013 S C A Care restructured its operations and closed its office in Poole, Dorset. This incurred significant exceptional expenditure as follows:

	2014 £	2013 £
Agency costs	-	19,122
Redundancy costs	-	40,943
Legal fees	-	3,272
Other expenses	-	5,245
	—	—
	£-	£68,582
	—	—

## 7. STAFF COSTS AND NUMBERS

	2014 £	2013 £
<b>Consolidated</b>		
Wages and salaries (including Social Security costs)	£5,282,467	£6,422,542
	—	—

The number of employees whose emoluments amounted to over £60,000 was as follows:

	2014 Numbers		2013 Numbers	
	Consolidated	Charitable Company	Consolidated	Charitable Company
	£	£	£	£
£90,001 - £100,000	1	-	1	-

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

	2014	2013
Carers	265	317
Nurses	54	44
Drivers	28	28
Trainers and assessors	2	1
Administration	42	57
	—	—
	391	447
	—	—

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 7. STAFF COSTS AND NUMBERS (CONTINUED)

**Charitable Company**

Staff costs were as follows:

	2014 £	2013 £
Wages and salaries (including Social Security costs)	£70,929	£62,374
	<hr/>	<hr/>

No member of staff was paid more than £50,000 during the year.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2014	2013
Training manager	1	1
Trainers/assessors	2	1
Administration staff	1	1
	<hr/>	<hr/>
	4	3
	<hr/>	<hr/>

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
(CONTINUED)

**FOR THE YEAR ENDED**  
**31 MARCH 2014**

**8. TANGIBLE FIXED ASSETS**

<b>Consolidated</b>	<b>Freehold Land &amp; Property</b>	<b>Property Improvements</b>	<b>Furniture, Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>Office Equipment</b>	<b>Training Equipment</b>	<b>Buses</b>	<b>Dental Equipment</b>	<b>Total</b>
<b>Cost</b>	£	£	£	£	£	£	£	£	£	£
At 1 April 2013	587,624	1,202,577	146,000	135,651	70,186	186,270	13,446	698,318	549,441	3,589,513
Additions	-	127,666	9,092	41,810	9,685	58,751	-	-	209,960	456,964
Disposal	-	-	-	-	-	(1,969)	-	(23,150)	-	(25,119)
At 31 March 2014	587,624	1,330,243	155,092	177,461	79,871	243,052	13,446	675,168	759,401	4,021,358
<b>Depreciation</b>										
At 1 April 2013	20,000	865,089	89,004	109,812	57,813	101,552	12,577	576,468	383,738	2,216,053
Charge for the year	10,293	41,930	19,340	17,201	6,147	51,184	311	49,367	78,149	273,922
Eliminated on disposal	-	-	-	-	-	(656)	-	(23,150)	-	(23,806)
At 31 March 2014	30,293	907,019	108,344	127,013	63,960	152,080	12,888	602,685	461,887	2,466,169
<b>Net Book Values</b>										
At 31 March 2014	£557,331	£423,224	£46,748	£50,448	£15,911	£90,972	£558	£72,483	£297,514	£1,555,189
At 31 March 2013	£567,624	£337,488	£56,996	£25,839	£12,373	£84,718	£869	£121,850	£165,703	£1,373,460

At 31 March 2014 the net book value of assets held under finance leases or hire purchase contracts amounts to £325,121 (2013 - £182,517). The depreciation charged on these assets during the year was £67,227 (2013 - £61,535).

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 8. TANGIBLE FIXED ASSETS (CONTINUED)

Charitable Company	Computer Equipment £	Office Training Equipment £	Furniture & Equipment £	Total £
<u>Cost</u>				
At 1 April 2013	7,325	13,446	6,742	27,513
At 31 March 2014	7,325	13,446	6,742	27,513
<u>Depreciation</u>				
At 1 April 2013	7,124	12,577	6,734	26,435
Charge for the year	156	311	8	475
At 31 March 2014	7,280	12,888	6,742	26,910
<u>Net Book Values</u>				
At 31 March 2014	£45	£558	£-	£603
At 31 March 2013	£201	£869	£8	£1,078

During the year ended 31 March 2008, S C A Care received a grant of £850,000 from Hampshire Primary Care Trust. This grant was used to purchase The Fenwick Hospital, Pikes Hill, Lyndhurst for £850,000. No cost has been included in Land and Buildings as the grant received has been offset against the capital cost of The Fenwick Hospital.

Hampshire Primary Care Trust has taken a legal charge on The Fenwick Hospital. The legal charge provides that the full market value (at the time of disposal) from any future disposal of the property is returned to Hampshire Primary Care Trust. S C A Care granted a five year lease to S C A Fenwick 2 Limited on the property, which expired in March 2013.

S C A Fenwick 2 Limited will continue to occupy the property on the same terms as the expired lease.

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 9. GOODWILL

	Consolidated Totton Practice £	Charitable Company £
<u>Cost</u>		
At 1 April 2013 and 31 March 2014	100,000	-
	-----	-----
<u>Amortisation</u>		
At 1 April 2013	20,000	-
Charge for the year	10,000	-
	-----	-----
At 31 March 2014	30,000	-
	-----	-----
<u>Net Book Values</u>		
At 31 March 2014	£70,000	£-
	-----	-----
At 31 March 2013	£80,000	£-
	-----	-----

In March 2011 S C A Trafalgar Dental Services Limited took over a dental practice in Totton, Hampshire. The society paid £100,000 by way of goodwill on acquiring the practice. Amortisation of the goodwill is over 10 years and commenced on 1 April 2011.

## 10. INVESTMENTS

	Consolidated 2014 £	2013 £	Charitable Company 2014 £	2013 £
Members' shares of £1 each purchased	-	-	4	4
	-----	-----	-----	-----
	£-	£-	£4	£4
	-----	-----	-----	-----

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

S C A Care  
S C A Transport Services  
S C A Trafalgar Dental Services Limited  
S C A Fenwick 2 Limited

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 11. DEBTORS

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
Trade debtors	1,564,324	1,966,134	20,313	13,355
Other debtors	10,276	46,683	-	-
Prepayments and accrued income	142,644	154,975	2,783	1,460
VAT	-	5,370	296	155
Corporation Tax	-	-	-	-
<b>Amounts due from Related Societies:</b>				
S C A Care	-	-	6,678	10,962
S C A Transport Services	-	-	7,344	8,937
	<hr/>	<hr/>	<hr/>	<hr/>
	£1,717,244	£2,173,162	£37,414	£34,869
	<hr/>	<hr/>	<hr/>	<hr/>

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

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
Bank loans and overdraft	54,997	65,411	-	-
Trade creditors	290,288	419,435	10,363	88
Hire purchase and finance leases	104,412	66,024	-	-
Other creditors	12,410	26,507	-	-
Social Security and other taxes	86,335	79,419	1,062	869
VAT	219	-	-	-
Corporation Tax	-	20	-	-
Accruals and deferred income	1,203,119	1,386,597	11,482	35,922
<b>Amounts due to Related Societies:</b>				
S C A Fenwick 2 Limited	-	-	14,912	14,912
S C A Trafalgar Dental Services Limited	-	-	11,126	1,062
	<hr/>	<hr/>	<hr/>	<hr/>
	£1,751,780	£2,043,413	£48,945	£52,853
	<hr/>	<hr/>	<hr/>	<hr/>

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

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

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
Bank loans	649,184	685,383	-	-
Hire purchase and finance leases	193,208	95,061	-	-
Other creditors and accruals	189,545	19,961	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£1,031,937	£800,405	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

## 14. BANK LOANS

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
<b>Due Within Five Years</b>				
- Within one year	54,997	52,112	-	-
- 1 - 2 years	57,896	54,997	-	-
- 2 - 5 years	591,288	630,386	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Bank Loans</b>	£704,181	£737,495	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

During the year to 31 March 2007 two bank loans with BigInvest Company Limited of £200,000 each were taken out by S C A Trafalgar Dental Services Limited at commercial rates of interest. These loans were used to finance the acquisition and refurbishment of two new dental surgeries. The first loan of £200,000 was taken out in September 2006 and is repayable over 20 years. The society granted a first legal charge over the freehold property, together with a debenture over the assets of that surgery. The second loan of £200,000 was taken out in November 2006 and is repayable over 10 years. The society granted a debenture, including a floating charge, over the remaining assets of the society, together with a specific chattel mortgage of the surgery for which the loan was granted. During the year ended 31 March 2013 these two loans were renegotiated and are now repayable by 31 March 2018.

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 14. BANK LOANS (CONTINUED)

During the year to 31 March 2013, two bank loans were taken out at commercial rates of interest. These loans were used to finance the acquisition and refurbishment of a new surgery in Swanage, Dorset. The first loan of £304,500 was taken out with The Royal Bank of Scotland in March 2013 and is repayable over 5 years. The Society granted a first legal charge over the freehold property. The second loan of £250,000 was taken out with Big Issue Invest Limited in March 2013 and June 2013. This is an interest only loan and the whole of its capital is repayable on 31 March 2018. The Society granted a legal charge over the freehold property, together with a debenture over the assets of that surgery.

## 15. ACCRUALS AND DEFERRED INCOME

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
At 1 April 2013	40,449	213,512	-	-
Grants released to income	(20,344)	(173,063)	-	-
	_____	_____	_____	_____
At 31 March 2014	£20,105	£40,449	£-	£-
	_____	_____	_____	_____

During the period to 31 March 2008, S C A Fenwick 2 Limited received capital grants from the Department of Health.

The capital grants of £763,600 were for the refurbishment of The Fenwick Hospital, Lyndhurst. The grants will be released over five years, which is in line with depreciation charged on the leasehold property improvements. These grants were released fully by 31 March 2013.

S C A Transport Services receives grants for the purchase of minibuses and these grants are released to the Statement of Financial Activities in line with depreciation charged on the minibuses.



## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 201416. COMMITMENTS UNDER HIRE PURCHASE AND FINANCE  
LEASE AGREEMENTS

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
Future commitments under hire purchase and finance lease agreements are as follows:				
Amounts payable within one year	120,563	77,556	-	-
Amounts payable between 2 and 5 years	223,259	109,925	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	343,822	187,481	-	-
Less: Interest and finance charges relating to future periods	(46,202)	(26,396)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£297,620	£161,085	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

Hire purchase and finance lease agreements are analysed as follows:

Current obligations	104,412	66,024	-	-
Non-current obligations	193,208	95,061	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£297,620	£161,085	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

## 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2014		2013
	General Funds	Total Funds	Total Funds
	£	£	£
<b>Consolidated</b>			
Tangible fixed assets	1,555,189	1,555,189	1,373,460
Intangible assets	70,000	70,000	80,000
Current assets	2,045,638	2,045,638	2,278,508
Current liabilities	(1,751,780)	(1,751,780)	(2,043,413)
Long term liabilities	(1,031,937)	(1,031,937)	(800,405)
Long term accruals and deferred income	(20,105)	(20,105)	(40,449)
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2014	£867,005	£867,005	£847,701
	<hr/>	<hr/>	<hr/>

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

	2014		2013
	General Funds	Total Funds	Total Funds
Charitable Company	£	£	£
Tangible fixed assets	603	603	1,078
Investments	4	4	4
Current assets	48,874	48,874	52,103
Current liabilities	(48,945)	(48,945)	(52,853)
	—	—	—
Net assets at 31 March 2014	£536	£536	£332
	—	—	—

## 18. MEMBERS' SHARES

During the year the following movements took place in respect of members' shares:

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
At 1 April 2013	31	34	-	-
Admitted during the year	9	2	-	-
Ceased during the year	(3)	(5)	-	-
	—	—	—	—
At 31 March 2014	£37	£31	£-	£-
	—	—	—	—

## 19. MOVEMENTS IN UNRESTRICTED FUNDS

	At 01.04.13	Incoming Resources	Outgoing Resources	At 31.03.14
Consolidated	£	£	£	£
<u>Unrestricted Funds</u>				
General funds	847,670	9,646,334	9,627,036	866,968
	—	—	—	—
Total Unrestricted Funds	£847,670	£9,646,334	£9,627,036	£866,968
	—	—	—	—

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 19. MOVEMENTS IN UNRESTRICTED FUNDS (CONTINUED)

Charitable Company	At 01.04.13 £	Incoming Resources £	Outgoing Resources £	At 31.03.14 £
<u>Unrestricted Funds</u>				
General funds	332	142,743	142,539	536
Total Unrestricted Funds	£332	£142,743	£142,539	£536

## 20. STATUS

The charitable company, Social Care in Action, is limited by guarantee.

## 21. PENSION COSTS

S C A Care participates in the Hampshire County Council pension scheme which is a Defined Benefit Scheme.

S C A Care now contributes to this scheme for only one employee.

S C A Care is unable to identify its shares of the underlying assets and liabilities of the scheme on a consistent and reasonable basis as required by FRS 17 and therefore accounts for the scheme as if it was a Defined Contribution Scheme.

No actuarial review has been undertaken.

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 22. CAPITAL COMMITMENTS

The charitable company has authorised capital commitments totalling £nil as at 31 March 2014 (2013 - £nil).

## 23. POST BALANCE SHEET EVENTS

There were no post Balance Sheet events arising after 31 March 2014.

## 24. 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 Financial Intermediaries and Claims Office of HM Revenue & Customs advised a number of years ago that the following societies had charitable status:

S C A Care	(Reference X 01428/91)
S C A Transport Services	(Reference XR 37023)
S C A Trafalgar Dental Services Limited	(Reference XR 89817)

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

Provision has been made for taxation arising in the year to 31 March 2014 as follows:

	Consolidated		Charitable Company	
	2014	2013	2014	2013
	£	£	£	£
(Over)/Under provision in prior year (20)		-	-	-
Corporation Tax provision for the year at 20%	-	-	-	-
	—	—	—	—
	£(20)	£-	£-	£-
	—	—	—	—

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 25. MEMBERS' REMUNERATION

**Consolidated**

The following committee members were paid from the related societies for services provided during the year in relation to activities carried out on behalf of Social Care in Action and the related societies:

	2014	2013
	£	£
A Brooker	1,613	1,600
G Dibben	3,000	3,000
G Dolan	200	-
R Hallett	3,000	3,000
W Hughes	2,637	400
M Morgan	5,000	5,000
A Patel	600	-
M Robson	300	-
A Rushmere	3,824	3,250

**Charitable Company**

No fees or expenses were paid to committee members from Social Care in Action in the year to 31 March 2014 (2013 - £nil).

## SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)FOR THE YEAR ENDED  
31 MARCH 2014

## 26. RELATED PARTIES

Social Care in Action is a member of the S C A Group. The other members of S C A Group are S C A Care, S C A Transport Services, S C A Trafalgar Dental Services Limited and S C A Fenwick 2 Limited. All charitable companies and registered societies of the S C A Group are operated and managed on a unified basis.

On 14 March 2013 the charitable company agreed to a guarantee and indemnity in favour of the Big Issue Social Enterprise Fund L P, who had agreed a loan facility of £250,000 to S C A Trafalgar Dental Services Limited.

During the year Social Care in Action undertook transactions with the related societies in the normal course of activities.

At 31 March 2014, Social Care in Action had a number of outstanding balances with related societies as follows:

	2014	2013
	£	£
<b>Debtors</b>		
S C A Care	£6,678	£10,962
S C A Transport Services	£7,344	£8,937
<b>Creditors</b>		
S C A Fenwick 2 Limited	£14,912	£14,912
S C A Trafalgar Dental Services Limited	£11,126	£1,062

**SOCIAL CARE IN ACTION****NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)****FOR THE YEAR ENDED  
31 MARCH 2014****27. ULTIMATE CONTROL**

Social Care in Action is a member of the S C A Group. The other members of S C A Group are S C A Care, S C A Transport Services, S C A Trafalgar Dental Services Limited and S C A Fenwick 2 Limited. All charitable companies and registered societies of the S C A Group are operated and managed on a unified basis.

Social Care in Action is deemed to ultimately be the parent body of the S C A Group as the charitable company can exercise dominant influence over the Registered Societies with the S C A Group.