

SOCIAL CARE IN ACTION

NON-STATUTORY
REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2015

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 2015**

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SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED
31 MARCH 2015

The trustees present their report and Financial Statements for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charitable Company Name

Social Care in Action

Charity Registration Number

1096903

Company Registration Number

04526806

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:

L Judd	Chair		
R Hallett	Treasurer		
A Brooker			
G Dibben	Secretary		
G Dolan		Resigned	May 2014
W Hughes			
M James		Resigned	February 2015
D Lodge			
M W J Morgan			
M Patel			
M Robson			
A Rushmere		Resigned	December 2014

SECRETARY

G Dibben

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)
FOR THE YEAR ENDED
31 MARCH 2015

SENIOR MANAGEMENT TEAM

L Church	Finance Director		
L Dillane	Managing Director	Resigned	June 2015
F Price	Operations Director		

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
31 MARCH 2015

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.

On 18 August 2011 the charitable company changed its name from S C A Quinn Centre to Social Care in Action.

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 is responsible for ensuring the charitable company delivers the services specified, meets key performance targets and stays within the agreed budget.

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
31 MARCH 2015

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.

FINANCIAL REVIEW

During the year to 31 March 2014 Social Care in Action became the acting parent body of the S C A Group.

In the year to 31 March 2015, Social Care in Action took over many of the activities related to running the S C A Group, which were previously dealt with and organised by S C A Care. As a result, inter-society charges for group overheads and costs in the year ended 31 March 2015 flowed down from Social Care in Action to the other Societies in the group whereas, in previous years, these overheads and costs flowed down from S C A Care. This change in the year to 31 March 2015 has led to a resultant increase in income from related societies. Expenditure has also increased as costs are now being costed through Social Care in Action.

The charitable company's incoming resources increased in the year to 31 March 2015 to £1,018,285, compared with £142,743 in the previous year.

Resources expended also increased to £1,008,969 compared to £142,539 in the previous year.

This resulted in the charitable company achieving a surplus of £9,316, compared with £204 in the previous year.

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

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.

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)
FOR THE YEAR ENDED
31 MARCH 2015

FINANCIAL REVIEW (CONTINUED)

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.

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 the parent activity. These activities are primarily training, employment enabling and consultancy work. Also included for the first time this year are management charges to the other societies in the S C A Group.

Consolidated Financial Statements for the S C A Group are available and reflect the activities of all the societies within the S C A Group.

SOCIAL CARE IN ACTION

**REPORT OF THE TRUSTEES
(CONTINUED)**

**FOR THE YEAR ENDED
31 MARCH 2015**

PLANS FOR FUTURE PERIODS

Social Care in Action intend to continue to offer training and consultancy work and to expand these activities if the opportunity arises.

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.

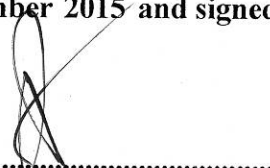
In accordance with company law, as the charitable company's directors, we certify that:

- 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.

Approved by the trustees on 10 September 2015 and signed on their behalf by:



.....
L JUDD
CHAIR



.....
R HALLETT
TREASURER



.....
G DIBBEN
SECRETARY

SOCIAL CARE IN ACTION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)FOR THE YEAR ENDED
31 MARCH 2015

	Notes	Total Unrestricted Funds	
		2015 £	2014 £
INCOMING RESOURCES			
Incoming Resources from Generated Funds			
Investment income		4	2
Incoming Resources from Charitable Activities			
Education and training fees	2	102,813	142,741
Management charge to group societies		915,468	-
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		1,018,285	142,743
		<hr/>	<hr/>
RESOURCES EXPENDED			
	3		
Charitable activities		989,821	135,264
Governance costs		19,148	7,275
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		1,008,969	142,539
		<hr/>	<hr/>
NET INCOMING RESOURCES	4	9,316	204
		<hr/>	<hr/>
NET MOVEMENT IN FUNDS		9,316	204
RECONCILIATION OF FUNDS			
Total funds brought forward		536	332
		<hr/>	<hr/>
Total funds carried forward		£9,852	£536
		<hr/>	<hr/>

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 2015

	Notes	2015	2014
		£	£
FIXED ASSETS			
Tangible fixed assets	6	6,728	603
Investments	7	4	4
		-----	-----
		6,732	607
CURRENT ASSETS			
Debtors	8	229,349	37,414
Cash at bank and in hand		169,916	11,460
		-----	-----
		399,265	48,874
CREDITORS: Amounts falling due within one year	9	396,145	48,945
NET CURRENT ASSETS/(LIABILITIES)		-----	-----
		3,120	(71)
NET ASSETS	10	£9,852	£536
		-----	-----
FINANCED BY:			
Unrestricted Funds	11		
General funds		9,852	536
		-----	-----
TOTAL FUNDS		£9,852	£536
		-----	-----

These Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the trustees on 10 September 2015 and signed on their behalf by:



.....
L JUDD
CHAIR



.....
R HALLETT
TREASURER



.....
G DIBBEN
SECRETARY

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2015

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 3.

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

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:

Training equipment	25% per annum
Computer equipment	25% per annum
Office furniture and equipment	25% per annum

(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 Income and Expenditure Account on a straight line basis.

2. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER
THE CHARITABLE COMPANY'S OBJECTIVES

	Unrestricted Funds	
	2015	2014
	£	£
Education and training fees	102,813	142,741
Management charges to group societies	915,468	-
	-----	-----
	£1,018,281	£142,741
	-----	-----

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

3. TOTAL RESOURCES EXPENDED

	Basis of Allocation	Management Costs £	Training & Education £	Governance £	2015 Total £	2014 Total £
Costs Directly Allocated to Activities						
Training and assessing staff costs	Direct	-	30,656	-	30,656	70,929
Audit fees	Direct	-	-	4,889	4,889	2,400
Bad debts	Direct	-	600	-	600	500
Staff salaries and training	Direct	668,480	-	-	668,480	19,947
Support Costs Allocated to Activities						
Establishment costs	Allocated	78,919	-	4,153	83,072	16,808
Administration expenses	Allocated	92,060	9,207	1,022	102,289	12,166
Repairs and maintenance	Allocated	14,773	-	-	14,773	-
Equipment hire	Allocated	35,184	-	-	35,184	-
Legal and professional fees	Allocated	58,046	-	9,084	67,130	35
Bank charges and interest	Allocated	1,335	-	-	1,335	151
Depreciation of fixed assets	Allocated	-	561	-	561	475
S C A Care	Allocated	-	-	-	-	19,128
TOTAL RESOURCES EXPENDED		£948,797	£41,024	£19,148	£1,008,969	£142,539

4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2015 £	2014 £
Depreciation	561	475
Auditor's remuneration	4,889	2,400

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

5. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2015 £	2014 £
Salaries and wages including Social Security costs	£668,480	£19,947
	<hr/>	<hr/>

Two members of staff were paid more than £60,000 during the year:

	2015	2014
£60,001 - £70,000	1	-
£70,001 - £80,000	1	-

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

	2015	2014
Training manager	1	1
Trainers/assessors	2	2
Management/Administration staff	21	1
	<hr/>	<hr/>
	24	4
	<hr/>	<hr/>

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

6. TANGIBLE FIXED ASSETS

	Computer Equipment £	Training Equipment £	Office Furniture & Equipment £	Total £
Cost				
At 1 April 2014	7,325	13,446	6,742	27,513
Additions	6,491	-	195	6,686
At 31 March 2015	13,816	13,446	6,937	34,199
Depreciation				
At 1 April 2014	7,280	12,888	6,742	26,910
Charge for the year	294	186	81	561
At 31 March 2015	7,574	13,074	6,823	27,471
Net Book Values				
At 31 March 2015	£6,242	£372	£114	£6,728
At 31 March 2014	£45	£558	£-	£603

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

7. INVESTMENTS

	Investments	
	2015	2014
	£	£
Members' shares of £1 each	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

8. DEBTORS

	2015	2014
	£	£
Trade debtors	13,760	20,313
Prepayments and accrued income	37,631	2,783
VAT	-	296
Other debtors	9,294	-
Amounts due from Related Societies:		
S C A Care	-	6,678
S C A Transport Services	110,202	7,344
S C A Trafalgar Dental Services Limited	57,061	-
S C A Fenwick 2 Limited	1,401	-
	£229,349	£37,414

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

9. CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
Trade creditors	36,576	10,363
PAYE	14,057	1,062
VAT	2,144	-
Accruals and deferred income	37,586	11,482
Amounts due to Related Societies:		
S C A Fenwick 2 Limited	-	14,912
S C A Trafalgar Dental Services Limited	-	11,126
S C A Care	305,782	-
	<hr/>	<hr/>
	£396,145	£48,945
	<hr/>	<hr/>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2015		2014
	General Funds	Total Funds	Total Funds
	£	£	£
Tangible fixed assets	6,728	6,728	603
Investments	4	4	4
Current assets	399,265	399,265	48,874
Current liabilities	(396,145)	(396,145)	(48,945)
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2015	£9,852	£9,852	£536
	<hr/>	<hr/>	<hr/>

11. MOVEMENTS IN FUNDS

	At 01.04.14	Incoming Resources	Outgoing Resources	At 31.03.15
	£	£	£	£
Unrestricted Funds				
General funds	536	1,018,285	1,008,969	9,852
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds	£536	£1,018,285	£1,008,969	£9,852
	<hr/>	<hr/>	<hr/>	<hr/>

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

12. STATUS

The charitable company is limited by guarantee.

13. TAXATION

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

14. MEMBERS' REMUNERATION

No remuneration or expenses were paid to committee members in the year (2014 - £nil).

Remuneration was paid through Social Care in Action for two employees who were members of the Management Committee in other group societies as follows:

Employee	Society Involved		2015 £	2014 £
M Mills	S C A Care	(Resigned July 2014)	32,664	-
L Dillane	S C A Care		71,000	-

15. RELATED PARTIES

Social Care in Action is a member of the S C A Group. The other members 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.

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

15. RELATED PARTIES (CONTINUED)

At 31 March 2015, Social Care in Action had a number of outstanding balances with related societies as follows:

	2015	2014
	£	£
Debtors		
S C A Care	£-	£6,678
S C A Transport Services	£110,202	£7,344
S C A Trafalgar Dental Services Limited	£57,061	£-
S C A Fenwick 2 Limited	£1,401	£-
Creditors		
S C A Fenwick 2 Limited	£-	£14,912
S C A Trafalgar Dental Services Limited	£-	£11,126
S C A Care	£305,782	£-

16. ULTIMATE CONTROL

Social Care in Action is a member of the S C A Group. The other members 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 within the S C A Group.