

SOCIAL CARE IN ACTION

CONSOLIDATED

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 audited Financial Statements for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity 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	
G Dibben	Secretary	
A Brooker		
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
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SENIOR MANAGEMENT TEAM

L Dillane	Chief Executive	(Resigned June 2015)
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	
N Southgate	S C A Care's Associate Director	(Resigned August 2015)
F Price	S C A Fenwick 2 Limited's Centre Director; and 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)
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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.

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

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.

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.

Public Benefit Statement

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

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

All of our activities are undertaken to further our charitable purposes for the public benefit.

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
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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 £9,068,494 (2014 - £9,646,334), its activities and impacts. The S C A Group achieved a surplus of £107,753 in the year to 31 March 2015 (2014 - £19,298).

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.

In the year to 31 March 2015, S C A Group celebrated 23 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 over 7,000 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.

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

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.

The Financial Statements for the year to 31 March 2015 and Accounts for each of the Societies sets out in more detail the achievements and performance. Together this adds up for another successful year for the Group despite the challenges, eg constraints on public sector funding for care services and increasing number of people with complex needs. The commitment and expertise of the staff in the organisation has ensured that frontline services have continued to be delivered to a high standard.

FINANCIAL REVIEW

Social Care in Action (Parent Company)

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 lead to a resultant increase in income from related societies. Expenditure has also increased as costs are now being costed though 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.

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)
FOR THE YEAR ENDED
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FINANCIAL REVIEW (CONTINUED)

S C A Care

The society, S C A Care, achieved a surplus of £76,179 in the year to 31 March 2015 (2014 - £3,999).

S C A Fenwick 2 Limited

The society, S C A Fenwick 2 Limited, achieved a surplus of £686 in the year to 31 March 2015 (2014 - £932).

S C A Trafalgar Dental Services Limited

The society, S C A Trafalgar Dental Services Limited, achieved a surplus of £19,754 in the year to 31 March 2015 (2014 - £12,404).

S C A Transport Services

The society, S C A Transport Services, achieved a surplus of £1,818 in the year to 31 March 2015 (2014 - £1,759).

Social Care in Action (Group)

The group incurred a reduction in turnover in the year ended 31 March 2015 with incoming resources of £9,068,494 compared to £9,646,334 in the previous year. Resources expended also fell to £8,960,741, compared to £9,627,056 in the previous year. The group achieved a surplus of £107,753 in the year to 31 March 2015 (2014 - £19,298).

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.

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)
FOR THE YEAR ENDED
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FINANCIAL REVIEW (CONTINUED)

Reserves Policy (Continued)

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

The S C A Group is planning to develop its services over the next three year period which will include growing and improving existing services and also diversification into new areas, taking account of the changing needs of our customers and communities.

The S C A Group is mindful of the challenging economic circumstances and will work positively and proactively with commissioners and customers to continue to provide high quality services in a cost effective manner. We will also pursue opportunities to work in partnership with other organisations involved in the provision of health and social care.

We are aware that in order to deliver the current service which the S C A Group provides, and to develop new services in response to the needs of its customers, that it is important to ensure that financial stability is maintained and that resources are available to implement new and improved services. The financial performance achieved in the year to 31 March 2015 places the S C A Group in a good position to grow over the next three year planning period.

It is essential that the organisation itself changes in line with the requirements of its service strategies and plans; to take account of the priorities of its commissioners and customers, taking particular account of the importance of maintaining quality and responding to new requirements e.g. Duty of Candour. The S C A Group is therefore reviewing its Governance and organisational arrangements to ensure that we remain an efficient and effective organisation and delivering good value for money.

The S C A Group will always put the needs of its customers at the heart of everything it does.

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)

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PLANS FOR FUTURE PERIODS (CONTINUED)

Each of the Societies which make up the S C A Group is preparing three year Business Plans. Key features include:

S C A Care

- re-tendering for business (Domiciliary and Day Care) in the Southampton, Portsmouth, Bournemouth and Hampshire areas;
- increase the number of private care packages which offer and tailor to the specific needs of our customers, consistent with our overall strategic aims within S C A Care;
- incorporate the requirements of new guidance and legislation e.g. Care Act 2014;
- further develop our training offer in respect of the Care Certificate to support our in house services and other provider organisations, to generate income and provide high quality training; and
- significantly increase our Advocacy services e.g. extension of the MAGI service, into new geographical areas.

S C A Transport Services

- respond to tender opportunities through transport frameworks and other sources as they arise;
- develop and deliver bespoke innovative transport services to respond to changing customer needs; and
- provide services to support other S C A Group services e.g. Day Care, private packages of care.

S C A Trafalgar Dental Services Limited

- maintain the delivery of high quality services under the current contracts with NHS England;
- seek opportunities for growth and development in areas of high dental need; and
- engage with local communities to inform priorities and the development of innovative services.

S C A Fenwick 2 Limited

- increase the exercise offer at the Fenwick2 centre e.g. expand the number and variety of classes;
- expand Day Care and Health and Wellbeing services to local people e.g. the elderly, people with Parkinson's disease, people suffering from memory loss and carers; and
- engage with the local community through a number of mechanisms e.g. social media, e-newsletter etc.

SOCIAL CARE IN ACTION
REPORT OF THE TRUSTEES
(CONTINUED)
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PLANS FOR FUTURE PERIODS (CONTINUED)

The S C A Group is a flexible organisation whose staff possess a wide range of skills and experience, with commitment to our values and the Charity's aims and objectives. We are well placed and able to respond to new opportunities as they arise, and to contribute to the development and delivery of new services.

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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; 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 10 September 2015 and signed on their behalf by:

.....
L JUDD
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 2015**

We have audited the group and parent Financial Statements of Social Care in Action for the year ended 31 March 2015, which comprise the Consolidated Group and Parent Statement of Financial Activities, the Consolidated Group and Parent Balance Sheet, the Consolidated Group 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 Section 495 of 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 2015**

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 2015 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

**230 Shirley Road
Southampton
SO15 3HR**

For and on behalf of Abraham & Dobell, Statutory Auditor

10 September 2015

SOCIAL CARE IN ACTION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED
31 MARCH 2015

	Notes	Consolidated Total Unrestricted Funds		Charitable Company Total Unrestricted Funds	
		2015 £	2014 £	2015 £	2014 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Investment income	2	81,287	89,022	4	2
Incoming Resources from Charitable Activities					
Charitable activities	3	8,986,942	9,555,880	102,813	142,741
Inter-group society charges		-	-	915,468	-
Other Incoming Resources					
Gain on disposal of fixed assets		265	1,432	-	-
TOTAL INCOMING RESOURCES		9,068,494	9,646,334	1,018,285	142,743
RESOURCES EXPENDED					
	4				
Charitable activities		8,918,593	9,597,794	989,821	135,264
Governance costs		42,148	29,262	19,148	7,275
TOTAL RESOURCES EXPENDED		8,960,741	9,627,056	1,008,969	142,539
NET INCOMING RESOURCES/ NET MOVEMENT IN FUNDS	5	107,753	19,278	9,316	204
Corporation Tax	23	-	(20)	-	-
SURPLUS FOR THE YEAR AFTER TAXATION C/F		107,753	19,298	9,316	204

SOCIAL CARE IN ACTION

STATEMENT OF FINANCIAL ACTIVITIES
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

	Notes	Consolidated Total Unrestricted Funds		Charitable Company Total Unrestricted Funds	
		2015	2014	2015	2014
		£	£	£	£
SURPLUS FOR THE YEAR B/F		107,753	19,298	9,316	204
RECONCILIATION OF FUNDS					
Total unrestricted funds brought forward		866,968	847,670	536	332
		<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds carried forward		£974,721	£866,968	£9,852	£536
		<hr/>	<hr/>	<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	Consolidated 2015 £	2014 £	Charitable Company 2015 £	2014 £
FIXED ASSETS					
Tangible fixed assets	7	1,410,410	1,555,189	6,728	603
Intangible assets	8	60,000	70,000	-	-
Investments	9	-	-	4	4
		<hr/>	<hr/>	<hr/>	<hr/>
		1,470,410	1,625,189	6,732	607
		<hr/>	<hr/>	<hr/>	<hr/>
CURRENT ASSETS					
Stock		13,214	10,269	-	-
Debtors	10	1,186,128	1,717,244	229,349	37,414
Cash at bank and in hand		1,122,081	318,125	169,916	11,460
		<hr/>	<hr/>	<hr/>	<hr/>
		2,321,423	2,045,638	399,265	48,874
CREDITORS: Amounts falling due within one year	11	1,803,613	1,751,780	396,145	48,945
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		517,810	293,858	3,120	(71)
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT (LIABILITIES)		1,988,220	1,919,047	9,852	536
CREDITORS: Amounts falling due after more than one year	12	1,008,095	1,031,937	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		980,125	887,110	9,852	536
ACCRUALS AND DEFERRED INCOME	14	5,377	20,105	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL NET ASSETS	16	£974,748	£867,005	£9,852	£536
		<hr/>	<hr/>	<hr/>	<hr/>

SOCIAL CARE IN ACTION

BALANCE SHEET
(CONTINUED)

AS AT 31 MARCH 2015

	Notes	Consolidated 2015 £	2014 £	Charitable Company 2015 £	2014 £
FINANCED BY:					
Members' shares	17	27	37	-	-
Unrestricted Funds					
General funds	18	974,721	866,968	9,852	536
		_____	_____	_____	_____
TOTAL FUNDS		£974,748	£867,005	£9,852	£536
		_____	_____	_____	_____

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

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

.....
L JUDD
CHAIR

.....
R HALLETT
TREASURER

.....
G DIBBEN
SECRETARY

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED
31 MARCH 2015

	2015 £	2014 £
RECONCILIATION OF OPERATING SURPLUS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net surplus before taxation	107,753	19,278
Bank interest received	(785)	(333)
Bank interest paid	59,917	36,312
Interest element of hire purchase and finance lease	19,931	29,142
Operating surplus	186,816	84,399
Depreciation charge	256,709	273,922
Amortisation charge	10,000	10,000
(Profit) on disposal of fixed assets	(265)	(1,432)
(Increase)/Decrease in stock	(2,945)	7,435
Decrease in debtors	531,116	455,918
(Decrease)/Increase in creditors	(65,122)	(305,490)
Net cash inflow from operating activities	916,309	£524,752
Net cash inflow from operating activities	916,309	524,752
Returns on investments and servicing of finance	(79,063)	(65,121)
Capital expenditure	(111,665)	(454,219)
Net cash inflow before financing	725,581	5,412
Financing	78,375	238,370
Increase in cash	£803,956	£243,782
RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT		
Increase in cash in period	803,956	243,782
Net cash (inflow)/outflow from bank loans	(38,415)	33,314
Net (inflow)/outflow from other short-term creditors	(119,996)	14,097
Cash outflow/(inflow) in respect of hire purchase and finance lease	118,753	(136,535)
Net cash (inflow) from other long-term creditors	(53,455)	(169,584)
Net outflow from long-term accruals	14,728	20,344
Change in net debt/(profit)	725,571	5,418
Net (debt) at 1 April 2014	(905,736)	(911,154)
Net (debt) at 31 March 2015	£(180,165)	£(905,736)

SOCIAL CARE IN ACTION

**CONSOLIDATED CASH FLOW STATEMENT
(CONTINUED)**

**FOR THE YEAR ENDED
31 MARCH 2015**

	2015 £	2014 £
GROSS CASH FLOWS		
Returns on Investments and Servicing of Finance		
Interest received	785	333
Interest paid - Bank loans	(59,917)	(36,312)
Interest paid - Interest element of hire purchase and finance lease	(19,931)	(29,142)
	<hr/>	<hr/>
	£(79,063)	£(65,121)
	<hr/>	<hr/>
Capital Expenditure		
Payments to acquire tangible fixed assets	(128,146)	(456,964)
Receipts from sale of tangible fixed assets	16,481	2,745
	<hr/>	<hr/>
	£(111,665)	£(454,219)
	<hr/>	<hr/>
Financing		
Change in members' shares	(10)	6
Increase in/(Repayment of) bank loans	38,415	(33,314)
Net inflow/(outflow) from other short-term creditors	119,996	(14,097)
Capital element of hire purchase and finance lease	(118,753)	136,535
Net inflow from long-term creditors	53,455	169,584
Net (outflow) from long term deferred income	(14,728)	(20,344)
	<hr/>	<hr/>
	£78,375	£238,370
	<hr/>	<hr/>

SOCIAL CARE IN ACTION

CONSOLIDATED CASH FLOW STATEMENT
(CONTINUED)FOR THE YEAR ENDED
31 MARCH 2015

ANALYSIS OF CHANGES IN NET DEBT

	At 01.04.14 £	Cash Flows £	At 31.03.15 £
Net Cash			
Cash in hand and at bank	318,125	803,956	1,122,081
	<hr/>	<hr/>	<hr/>
	318,125	803,956	1,122,081
	<hr/>	<hr/>	<hr/>
Debt			
Debt due within one year	(67,407)	(142,219)	(209,626)
Debt due after one year	(838,729)	(69,647)	(908,376)
Hire purchase and finance lease agreements	(297,620)	118,753	(178,867)
Deferred income	(20,105)	14,728	(5,377)
	<hr/>	<hr/>	<hr/>
	(1,223,861)	(78,385)	(1,302,246)
	<hr/>	<hr/>	<hr/>
Net Debt	£(905,736)	£725,571	£(180,165)
	<hr/>	<hr/>	<hr/>

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) **Basis of Consolidation**

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

The consolidated entity is referred to as the S C A Group.

(c) **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.

(d) **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.

SOCIAL CARE IN ACTION

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

1. ACCOUNTING POLICIES (CONTINUED)

(d) **Resources Expended (Continued)**

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.

(e) **Goodwill**

Goodwill is calculated as the difference between the acquisition cost and the fair value of an asset. Goodwill is written-off as follows:

Totton Practice	over 10 years
-----------------	---------------

(f) **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:

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

(g) **Stock**

Stock is valued at the lower of cost or net realisable value.

(h) **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.

SOCIAL CARE IN ACTION

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

1. ACCOUNTING POLICIES (CONTINUED)

(i) **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.

(j) **Finance Lease Agreements**

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

(k) **Operating Lease Agreements**

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

(l) **Pension Costs**

The related society, S C A Care, participates in the Hampshire County Council pension scheme which is a Defined Benefit Scheme. The charge for the year represents contributions payable in the year.

(m) **Taxation**

The activities of the charitable company and its related societies, with the exception of S C A Fenwick 2 Limited, are exempt from Corporation Tax on their charitable activities.

(n) **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.

(o) **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.

SOCIAL CARE IN ACTION

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

2. INVESTMENT INCOME

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
Bank interest	785	333	4	2
Rent received	80,502	88,689	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£81,287	£89,022	£4	£2
	<hr/>	<hr/>	<hr/>	<hr/>

3. CHARITABLE ACTIVITIES

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
SS - Service purchases	3,566,233	4,161,836	-	-
Customer contributions	696,352	506,824	-	-
NHS contracts	3,973,982	4,040,671	-	-
Private dental work	437,036	435,685	-	-
Fee income	48,609	71,122	102,813	142,741
Sundry income	91,696	73,635	-	-
Daycare clubs' amenities accounts	49,815	76,256	-	-
Use of buses	67,685	124,252	-	-
Dial-a-ride	21,123	20,521	-	-
School transport	19,683	24,734	-	-
Grants released	14,728	20,344	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£8,986,942	£9,555,880	£102,813	£142,741
	<hr/>	<hr/>	<hr/>	<hr/>

SOCIAL CARE IN ACTION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED
31 MARCH 2015

4. TOTAL RESOURCES EXPENDED

Consolidated	Basis of Allocation	Training & Education					Health & Social		Governance		2015		2014	
		Central	£	£	Care	Transport	Dental	Welfare	£	Total	£	Total	£	Total
Costs Directly Allocated to Activities														
Direct staff costs	Direct	668,480		30,656	2,703,078	387,812	998,983	50,185	-	-	4,839,194	5,282,467		
Consultancy	Direct	-		-	-	-	56,349	-	-	-	56,349	43,678		
Transport costs	Direct	-		-	-	200,087	-	-	-	-	200,087	181,177		
Dental costs	Direct	-		-	-	-	2,179,820	-	-	-	2,179,820	2,241,318		
Other direct costs	Direct	-		-	25,695	11,012	-	-	-	-	36,707	46,926		
Daycare club amenities	Direct	-		-	51,011	-	-	-	-	-	51,011	77,236		
Motor and travel	Direct	-		-	123,747	-	-	882	-	-	124,629	187,242		
Audit fees	Direct	-		-	-	-	-	-	-	27,889	27,889	26,300		
Bad debts written-off	Direct	-		600	44,000	-	-	-	-	-	44,600	45,234		
Costs Directly Allocated to Activities c/f		668,480		31,256	2,947,531	598,911	3,235,152	51,067		27,889	7,560,286	8,131,578		

SOCIAL CARE IN ACTION

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

4. TOTAL RESOURCES EXPENDED (CONTINUED)

Consolidated	Basis of Allocation	Central £	Training & Education £	Care £	Transport £	Dental £	Health & Social Welfare £	Governance £	2015 Total Funds £	2014 Total Funds £
Costs Directly Allocated to Activities b/f		668,480	31,256	2,947,531	598,911	3,235,152	51,067	27,889	7,560,286	8,131,578
Support Costs Allocated to Activities										
Support staff costs	Allocated	-	-	4,889	3,061	17,274	122	-	25,346	40,274
Establishment costs	Allocated	78,919	-	46,474	33,268	337,475	39,073	4,153	539,362	558,708
Administration expenses	Allocated	92,060	9,207	49,562	7,817	77,971	5,769	1,022	243,408	223,146
Equipment and maintenance	Allocated	14,773	-	21,494	1,351	84,160	-	-	121,778	155,266
Meetings and conferences	Allocated	-	-	896	-	45	-	-	941	12,649
Advertising and publicity	Allocated	-	-	3,393	1,779	2,661	146	-	7,979	7,976
Recruitment expenses	Allocated	-	-	10,354	520	18,454	-	-	29,328	79,343
Legal and professional fees	Allocated	58,046	-	2,074	765	15,313	110	9,084	85,392	45,664
Bank charges and interest	Allocated	1,335	-	6,612	635	51,244	91	-	59,917	59,388
Lease interest	Allocated	-	-	9,057	1,937	8,937	-	-	19,931	29,142
Depreciation of fixed assets	Allocated	-	561	50,463	52,495	149,089	4,101	-	256,709	273,922
Amortisation	Allocated	-	-	-	-	10,000	-	-	10,000	10,000
Board trustees' expenses	Allocated	-	-	-	-	364	-	-	364	-
TOTAL RESOURCES EXPENDED		£913,613	£41,024	£3,152,799	£702,539	£4,008,139	£100,479	£42,148	£8,960,741	£9,627,056

SOCIAL CARE IN ACTION

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

4. TOTAL RESOURCES EXPENDED (CONTINUED)

Charitable Company	Basis of Allocation	Central £	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 written-off	Direct	-	600	-	600	500
Staff salaries	Direct	668,480	-	-	668,480	19,947
		668,480	31,256	4,889	704,625	93,776
Support Costs Allocated to Activities						
Establishment costs	Allocated	78,919	-	4,153	83,072	16,808
Repairs and maintenance	Allocated	14,773	-	-	14,773	-
Equipment hire	Allocated	35,184	-	-	35,184	-
Administration expenses	Allocated	92,060	9,207	1,022	102,289	12,166
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
Inter-society charge	Allocated	-	-	-	-	19,128
TOTAL RESOURCES EXPENDED		£948,797	£41,024	£19,148	£1,008,969	£142,539

5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	Consolidated		Charitable Company	
	2015 £	2014 £	2015 £	2014 £
Depreciation	256,709	273,922	561	475
Auditor's remuneration	27,889	26,300	4,889	2,400

SOCIAL CARE IN ACTION

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

6. STAFF COSTS AND NUMBERS

	2015 £	2014 £
Consolidated		
Wages and salaries (including Social Security costs)	£4,808,538	£5,231,485

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

	2015 Numbers		2014 Numbers	
	Consolidated	Charitable Company	Consolidated	Charitable Company
£60,001 - £70,000	1	1	-	-
£70,001 - £80,000	1	1	-	-
£90,001 - £100,000	-	-	1	-

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

	2015	2014
Carers	229	265
Nurses	38	40
Drivers	30	28
Trainers and assessors	2	2
Administration	68	56
	<hr/>	<hr/>
	367	391
	<hr/>	<hr/>

SOCIAL CARE IN ACTION

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

6. STAFF COSTS AND NUMBERS (CONTINUED)

Charitable Company

Staff costs were as follows:

	2015 £	2014 £
Wages and salaries (including Social Security costs)	£668,480	£19,947

Two members of staff was 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
Administration staff	21	1
	—	—
	24	4
	—	—

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 MARCH 2015

7. TANGIBLE FIXED ASSETS

Consolidated	Freehold Land & Property	Property Improvements	Furniture, Fixtures & Fittings	Buses & Motor Vehicles	Computer Equipment	Office Equipment	Training Equipment	Dental Equipment	Total
Cost	£	£	£	£	£	£	£	£	£
At 1 April 2014	587,624	1,330,243	121,781	852,629	79,871	276,362	13,446	759,401	4,021,357
Additions	-	113,697	1,338	-	9,083	195	-	3,833	128,146
Disposals	-	-	-	(24,325)	-	-	-	-	(24,325)
At 31 March 2015	587,624	1,443,940	123,119	828,304	88,954	276,557	13,446	763,234	4,125,178
Depreciation									
At 1 April 2014	30,293	907,019	75,144	729,698	63,960	185,279	12,888	461,887	2,466,168
Charge for the year	11,753	45,405	15,571	59,771	7,463	47,210	186	69,350	256,709
Eliminated on disposal	-	-	-	(8,109)	-	-	-	-	(8,109)
At 31 March 2015	42,046	952,424	90,715	781,360	71,423	232,489	13,074	531,237	2,714,768
Net Book Values									
At 31 March 2015	£545,578	£491,516	£32,404	£46,944	£17,531	£44,068	£372	£231,997	£1,410,410
At 31 March 2014	£557,331	£423,224	£46,637	£122,931	£15,911	£91,083	£558	£297,514	£1,555,189

At 31 March 2015 the net book value of assets held under finance leases or hire purchase contracts amounts to £230,420 (2014 - £325,121). The depreciation charged on these assets during the year was £73,415 (2014 - £67,227).

SOCIAL CARE IN ACTION

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

7. TANGIBLE FIXED ASSETS (CONTINUED)

Charitable Company	Computer Equipment £	Office Training Equipment £	Furniture & Equipment £	Total £
<u>Cost</u>				
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
<u>Depreciation</u>				
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
<u>Net Book Values</u>				
At 31 March 2015	£6,242	£372	£114	£6,728
At 31 March 2014	£45	£558	£-	£603

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 Freehold Land & Property 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, under licence, 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 2015

8. GOODWILL

	Consolidated Totton Practice £	Charitable Company £
<u>Cost</u>		
At 1 April 2014 and 31 March 2015	100,000	-
	-----	-----
<u>Amortisation</u>		
At 1 April 2014	30,000	-
Charge for the year	10,000	-
	-----	-----
At 31 March 2015	40,000	-
	-----	-----
<u>Net Book Values</u>		
At 31 March 2015	£60,000	£-
	-----	-----
At 31 March 2014	£70,000	£-
	-----	-----

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.

9. INVESTMENTS

	Consolidated 2015 £	Consolidated 2014 £	Charitable Company 2015 £	Charitable Company 2014 £
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 2015

10. DEBTORS

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
Trade debtors	987,231	1,564,324	13,760	20,313
Other debtors	19,903	10,276	9,294	-
Prepayments and accrued income	178,994	142,644	37,631	2,783
VAT	-	-	-	296
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	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£1,186,128	£1,717,244	£229,349	£37,414
	<hr/>	<hr/>	<hr/>	<hr/>

11. CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
Bank loans and overdraft	77,220	54,997	-	-
Trade creditors	302,947	290,288	36,576	10,363
Hire purchase and finance leases	79,148	104,412	-	-
Other creditors	132,406	12,410	-	-
Social Security and other taxes	91,022	86,335	14,057	1,062
VAT	455	219	2,144	-
Accruals and deferred income	1,120,415	1,203,119	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/>	<hr/>	<hr/>
	£1,803,613	£1,751,780	£396,145	£48,945
	<hr/>	<hr/>	<hr/>	<hr/>

SOCIAL CARE IN ACTION

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

12. CREDITORS: Amounts falling due after more than one year

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
Bank loans	665,376	649,184	-	-
Hire purchase and finance leases	99,719	193,208	-	-
Other creditors and accruals	243,000	189,545	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£1,008,095	£1,031,937	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

13. BANK LOANS

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
Due Within Five Years				
- Within one year	77,220	54,997	-	-
- 1 - 2 years	80,131	57,896	-	-
- 2 - 5 years	585,245	591,288	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Bank Loans	£742,596	£704,181	£-	£-
	<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 2015

13. BANK LOANS (CONTINUED)

During the year to 31 March 2013, two bank loans 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 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.

During the year to 31 March 2015 S C A Trafalgar Dental Services Limited took out a loan of £96,625 with Shawbrook Bank Limited. The loan is repayable over 5 years and carries commercial rates of interest. The loan was used to finance the refurbishment of a new leased surgery in Portsmouth.

14. ACCRUALS AND DEFERRED INCOME

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
At 1 April 2014	20,105	40,449	-	-
Grants released to income	(14,728)	(20,344)	-	-
	-----	-----	---	---
At 31 March 2015	£5,377	£20,105	£-	£-
	-----	-----	---	---

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 201515. COMMITMENTS UNDER HIRE PURCHASE AND FINANCE
LEASE AGREEMENTS

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
Future commitments under hire purchase and finance lease agreements are as follows:				
Amounts payable within one year	92,064	120,563	-	-
Amounts payable between 2 and 5 years	115,551	223,259	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	207,615	343,822	-	-
Less: Interest and finance charges relating to future periods	(28,748)	(46,202)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£178,867	£297,620	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

Hire purchase and finance lease agreements are analysed as follows:

Current obligations	79,148	104,412	-	-
Non-current obligations	99,719	193,208	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£178,867	£297,620	£-	£-
	<hr/>	<hr/>	<hr/>	<hr/>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2015		2014
	General Funds	Total Funds	Total Funds
Consolidated	£	£	£
Tangible fixed assets	1,410,410	1,410,410	1,555,189
Intangible assets	60,000	60,000	70,000
Current assets	2,321,423	2,321,423	2,045,638
Current liabilities	(1,803,613)	(1,803,613)	(1,751,780)
Long term liabilities	(1,008,095)	(1,008,095)	(1,031,937)
Long term accruals and deferred income	(5,377)	(5,377)	(20,105)
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2015	£974,748	£974,748	£867,005
	<hr/>	<hr/>	<hr/>

SOCIAL CARE IN ACTION

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

	2015		2014
	General Funds	Total Funds	Total Funds
Charitable Company	£	£	£
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)
	—	—	—
Net assets at 31 March 2015	£9,852	£9,852	£536
	—	—	—

17. MEMBERS' SHARES

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

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
At 1 April 2014	37	31	-	-
Admitted during the year	1	9	-	-
Ceased during the year	(11)	(3)	-	-
	—	—	—	—
At 31 March 2015	£27	£37	£-	£-
	—	—	—	—

18. MOVEMENTS IN UNRESTRICTED FUNDS

	At 01.04.14	Incoming Resources	Outgoing Resources	At 31.03.15
Consolidated	£	£	£	£
<u>Unrestricted Funds</u>				
General funds	866,968	9,068,494	8,960,741	974,721
	—	—	—	—
Total Unrestricted Funds	£866,968	£9,068,494	£8,960,741	£974,721
	—	—	—	—

SOCIAL CARE IN ACTION

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

18. MOVEMENTS IN UNRESTRICTED FUNDS (CONTINUED)

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

19. STATUS

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

20. 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 2015

21. CAPITAL COMMITMENTS

The charitable company has authorised capital commitments totalling £nil as at 31 March 2015 (2014 - £nil).

22. POST BALANCE SHEET EVENTS

There were no post Balance Sheet events arising after 31 March 2015 (2014 - £nil).

23. 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 2015 as follows:

	Consolidated		Charitable Company	
	2015	2014	2015	2014
	£	£	£	£
(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 2015

24. 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:

	2015 £	2014 £
A Brooker	-	1,613
G Dibben	-	3,000
G Dolan	-	200
R Hallett	-	3,000
W Hughes	-	2,637
M Morgan	-	5,000
A Patel	-	600
M Robson	-	300
A Rushmere	-	3,824

Certain members of the Management Committees of related societies within the S C A Group, who are not on the Management Committee of Social Care in Action, have received remuneration and expenses in those societies. These details are disclosed in the relevant society's Financial Statements.

Charitable Company

No fees or expenses were paid to committee members from Social Care in Action in the year to 31 March 2015 (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	-

SOCIAL CARE IN ACTION

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

25. RELATED PARTIES

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

SOCIAL CARE IN ACTION**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)****FOR THE YEAR ENDED
31 MARCH 2015****26. ULTIMATE CONTROL**

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