

SOCIAL CARE IN ACTION

CONSOLIDATED
REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 SEPTEMBER 2021

A COMPANY LIMITED BY GUARANTEE

COMPANY REGISTRATION NUMBER: 04526806

REGISTERED CHARITY NUMBER: 1096903

SOCIAL CARE IN ACTION

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 SEPTEMBER 2021**

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SOCIAL CARE IN ACTION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees are pleased to present their annual report and audited consolidated Financial Statements of the charitable company and its subsidiaries for the year ended 30 September 2021, which are also prepared to meet the requirements for a Directors' Report and Financial Statements for Companies Act purposes.

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name Social Care in Action	Registered Office Amplevine House Dukes Road Southampton SO14 0ST
Charity Registration Number 1096903	
Company Registration Number 04526806	

DIRECTORS AND TRUSTEES

The directors of the charitable company, for the purposes of company law, are also its trustees for the purpose of charity law. The trustees who served during the year and since the year end are as follows:

L Judd	Chair			
G Dibben	Secretary			
D Chamberlain			Resigned	Sept 21
E Hickman				
D Lodge				
D Corben	Appointed	Mar 21		
R Dickenson	Treasurer			
B Aarons	Appointed	May 21		
D Ball	Appointed	May 21		
D Foy	Appointed	May 21	Resigned	Dec 21
T Foy	Appointed	May 21	Resigned	Dec 21
N Kohn	Appointed	May 21		
A Tonkin	Appointed	May 21		

GROUP REGISTERED SOCIETIES AND CHARITABLE COMPANIES

SCA Care	Registered Society No: 27461R	
SCA Trafalgar Dental Services	Registered Society No: 29975R	Dissolved September 2021
SCA Transport Services	Registered Society No: 29035R	
SCA Fenwick 2 Limited	Registered Society No: 30336R	
SCA Trafalgar Limited	Company No: 12144599	Sold October 2020
Options Wellbeing Trust	Charitable Company No: 1100782	
The Steven James Practice	Charitable Company No: 5278016	
Southampton Healthy Living	Company No: 10627689	

SENIOR MANAGEMENT TEAM

D Freshwater	Chief Executive	J Mills	Head of Finance
K McCarthy	Head of Human Resources	M Wrycraft	Head of Facilities
W Lee	Head of Health & Wellbeing		
R Rossiter	Director of Integrated Services		
N Keeley	Options Wellbeing Trust Operations Director		Resigned Dec 2021

OUR ADVISORS

Auditor Saffery Champness LLP Midland House 2 Poole Road Bournemouth, BH2 5QY	Bankers Lloyds Bank 30 Commercial Road Totton SO40 3TH
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021 STRATEGIC REPORT

The charitable company presents its Report and Strategic Report.

AIMS AND OBJECTIVES

The charitable company's aims and objectives are:

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

Public Benefit Statement

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

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

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

ACHIEVEMENTS AND PERFORMANCE

The year leading up to Sept 2021 was dominated by the impact of the pandemic across all our services as infection rates continued to rise. The leadership of the SCiA Group maintained a clear focus however to retain our core service provision, supporting the most vulnerable in our communities through our care, transport and counselling services. Mitigating the impact of Covid 19 for our customers during this period has brought both opportunities as well as challenges and has seen the staff of the SCiA Group demonstrate once again their fortitude and commitment to supporting our customers to live their best lives whatever the circumstance.

SCiA's main aim during the period reported has been to continue to work in partnership with Southampton City Council, Hampshire County Council, the NHS and GamCare, to ensure that the most vulnerable continued to receive the care and support they needed to endure the lockdowns. Furthermore we have also undertaken a comprehensive review of the Group's strategy for the future, agreeing the key principles of a three year plan.

SCA Care has supported 532 customers in total during this during this year; 205 customers in the Southampton Living Well service (SLW), 202 in Home Care (including the complex care service) and 125 across the three Extra Care services

Options and SJP have delivered 924 GamCare counselling sessions and 974 private client sessions

combined

SCA Transport supported 2721 customers and completed 11,032 passenger journeys

SCA Care - Home Care

This period saw a reduction in the overall number of people supported when compared to the previous. The impact of the pandemic and repeated lockdowns saw some customers continue to reduce or suspend their care packages entirely for fear of cross infection. Despite reassurances regarding steps being taken a percentage of contracted hours was therefore lost overnight which has not returned. By contrast it is also the case that customers became more 'long-standing' and due to our 'Commercial Viability Assessment Process' the hours per customer increased, thus helping to mitigate the loss of previous custom.

In Apr 21 we were also successful in achieving a new core price of £20.50ph agreed with SCC for Home Care, which along with a number of Covid grants designed to replace lost income and help tackle the recruitment and retention issue was welcome financial news. It is the aim of SCA Care to wherever possible increase the rates charged to Local Authorities to reflect the need to offer the best possible wages to our Carers, which they deserve, in an industry renowned for poor pay.

Throughout the lockdowns implemented during this period the Home Care team continued to support our customers, providing both excellent care and a comforting voice at a time of great social isolation for many. The commitment to the infection control and PPE regimes demonstrated by all is born out of an understanding of the vulnerability of our client base and is testimony to our colleagues' commitment to keeping our customers safe. This approach to PPE and infection control was demonstrated throughout all the teams of SCA Care

SCA Care - Complex Care

Having renamed our Learning Disabilities and Mental Health service as '**Complex Care**' in Jan 20 it has grown steadily throughout the period reported. The most significant milestone being when we started to care for a young person in the Winchester area who required two carers, 24/7. This first 'live-in' package for a younger person with significant learning disabilities has proven to be a challenging but very rewarding piece of work for all concerned. Feedback from the family and commissioners has been excellent and is testimony to the diligence and enthusiasm of the Complex Care team. It has also confirmed the validity of our strategic commitment to continue to grow this part of SCA Care.

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

SCA Care - Extra Care

All three of our Extra Care schemes continued to diligently maintain infection control standards and PPE protocols despite the challenge of the Schemes being open to the public throughout. The flow of new residents into the Schemes was adversely affected by the pandemic however as the New Forest District Council team responsible temporarily suspended nominations although the financial impact of this decision was mitigated by additional payments received from Hampshire County Council. Despite fewer residents the number of hours of care delivered per customer increased as the work previously undertaken by the Extra Care Manager and the chief commissioner, to identify the right profile of customers with care needs for the Schemes began to pay dividends. The ban on new residents was lifted in Feb '21 and voids quickly became filled.

SCA Care - Day Care (Southampton Living Well)

During the year covered we have continued to work in partnership with Age UK Southampton, who support us in the delivery of the Southampton Living Well (SLW) contract. This Southampton City Council commissioned service is focussed on transforming the way traditional day services are offered to older people living in the city, providing activities and outings to alleviate isolation, reconnect individuals with their community and support people earlier in the ageing process to enjoy life and reduce their future care requirements. During this period of multiple lockdowns and uncertainty for all SCC continued to fund the service at pre-pandemic levels and supported the partnership to access specific funding for additional 'infection control' measures as required. This financial support helped off-set the loss of private income during the period reported.

October '20 began with the Hubs closed due to lockdown restrictions and the SLW and SCA Transport team working together with other local agencies delivering a community support service. SLW customers were regularly contacted via phone and enjoyed socially distanced doorstep visits. For those who required it meal companions were provided in partnership with City Catering, prescription and shopping errands were also undertaken and when permitted by Government guidance, trips out to re-connect with friends and enjoy open spaces also formed part of the 'SLW under lockdown' offer. With the easing of restrictions in Nov 2020 some customers were welcomed back to the Hubs, although social distancing requirements meant that the capacity in each was much reduced and many were still supported remotely. An example of this was when the SLW Christmas party held in the three Hubs was also open to SLW customers at home to join with their friends 'virtually', using technology and support provided by SLW to join the fun remotely from their homes.

The further lockdown post-Christmas 2020 saw the team pivot once again to providing the community-based service before three of the four Hubs finally re-opening to 80% of previous capacity in April 21.

SCA Transport

Despite the lockdowns during this reporting period having an impact on people taking social journeys, SCA Transport has remained very busy and supported a total of 2721 passengers via one or other of - the Southampton Living Well transport service (SCC), 'Dial A Ride' (SCC), Home from Hospital (NHS, contract extended July '21) and a new service 'Medical Dial-A-Ride' (NHS, commissioned from February '21).

Medical Dial-A-Ride is a new service to help people across Southampton to get to vaccination and medical appointments at Southampton General Hospital and other local medical centres. The service has initially been commissioned with NHS 'Covid' monies to support with the push to vaccinate people against Covid 19 and to support those who need to attend vital, often delayed, medical appointments but who cannot use public nor private transport to do so.

The **Home from Hospital** service continued to support the hospital to free up space and ensure that patients who are ready for discharge do not see their hospital stay prolonged unnecessarily. This both improves the patient experience and supports the hospital to save the costs of re-admission for patients they cannot safely discharge.

With the **Southampton Living Well Hubs** remaining closed throughout much of the period due to national lockdowns and high regional infection rates which informed local decision-making, the SCA Transport team assigned to SLW continued to be re-deployed to work side by side with their colleagues in SCA Care. Together the drivers, escorts and care staff responded to the call from Southampton City Council and seamlessly shifted to a model of community support, involving duties such as welfare calls (both remote and socially distanced with PPE doorstep visits), prescription and shopping errands, companionship visits and (when permitted within guidance) trips out in pairs/small groups to re-connect with friends and enjoy open spaces.

Whilst the number of passengers reduced markedly during the period, which was disappointingly reflected in a reduction of the contract down from two buses to one when it was extended in July '21, the **Dial-A-Ride** (DAR) service continued to demonstrate its value to its membership, ensuring that no-one with a disability who wanted to make a trip was isolated for want of safe, secure and appropriate transport.

Additional contracted work during this period included '**Medi Match**' (transporting denture moulds from dental practices to the manufacturers) and the **Car-share** scheme (SCA Transport providing bespoke journeys for residents of Eastleigh Borough Council not served by public transport routes). With the suspension of activity since lockdown and the sale of Trafalgar the Medi Match contract was reviewed for financial viability and subsequently handed back to the Contractor. Likewise activity for the Car-share scheme plummeted during

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

lockdowns and with no financial support to make up the shortfall for this work, the contract was also rescinded in favour of focussing on the delivery of core services.

Once again the value of our community transport service was demonstrated to all during this period as the team responded magnificently to the challenges of the pandemic and the need to flex to meet the needs of our community.

SCA Trafalgar

The reporting period began with the successful completion of the sale of SCA Trafalgar Ltd to the Smile Dental Group. The Board of Trustees of SCA Trafalgar Dental Services and the former Directors of SCA Trafalgar Ltd are grateful to both the team of Trafalgar Practice Managers and to the Executive Management Team of SCiA who contributed to the extensive preparations for completion of the sale under the most difficult of circumstances, as dentistry continued to operate under strict Covid protocols. With the future employment of Trafalgar colleagues a key consideration we were pleased to TUPE the team of 59 salaried staff to Smile, who also inherited the relationships with the 35 Associate dental professionals. The period concluded with the dissolution of SCA Trafalgar Dental Services as a registered society.

Options Wellbeing Trust / Steven James Practice (SJP)

With the Options and SJP counselling centres in Southampton, Basingstoke and Bournemouth (SJP) closed due to Covid restrictions, serving GamCare customers remotely via video and telephone remained the principal activity for the first half of the year, up until the beginning of April 21. During this period preparations were made for the eventual close-down of SJP which saw the staff move via TUPE to Options contracts and for the operational structure of both organisations to be revised with a view to operating as a single entity.

It was at this juncture that our former funder GamCare presented us with a grant offer for the year ahead which fell £100k short of the costs of delivery. This was despite continual engagement between Options and SJP on the impact of COVID on performance and funding, during which we were told that 2021/22 funding would take account of the effects of COVID. After 20 years of Options working productively and diligently for the benefit of problem gamblers as a member of the GamCare supply chain the trustees of Options Well-Being Trust therefore had no choice other than to leave the GamCare partnership. A total of 14 staff were then TUPEd to GamCare between April and September.

A modest number of fee paying clients with a range of issues continued to be supported throughout the period by both Options and SJP, utilising video chat and telephone to deliver services. Despite the major strain that the lockdowns have put upon the mental health of the public during this period, the challenge many people have had finding the physical space and time for the confidential conversations, coupled with the unwelcome

distraction of GamCare, has meant that the numbers of private clients supported during the period remained relatively low.

From March 2021 onwards however Options was pleased to be able to offer free counselling to anyone working within the social care sector in Southampton. This was thanks to a grant won from Southampton City Council as a part of government measures to support staff in the hard pressed social care sector to cope with the pressures of delivering vital services during the pandemic and to stay in the field. This support was offered to all social care agencies in the city and was welcomed by all who accessed it.

In June plans were also drawn up for the major refurbishment of 147 Shirley Road to prepare to both continue to operate as Options HQ and to act as our flagship 'Therapy Centre'. This is in anticipation of customers wanting to return to face to face counselling in addition to on-line.

SCA Fenwick2

Since the onset of the pandemic the premises were closed to the public and the staff team furloughed either full or part-time, with the remainder of their salaries being paid to maintain full incomes. Tenants used their offices sporadically during this period and activity on-site was reduced to the minimum required to keep the building operating safely and securely.

Staff and Trustees

Throughout this period **all staff** working in the Group have performed their duties admirably, balancing the pressures of unplanned self-isolation and a focus on infection control with the need to retain the person-centred approach to the delivery of services with compassion that is the hall-mark of Social Care in Action, and means so much to our often socially isolated customers.

The Trustees and leadership team have supported colleagues in various ways during this period from the essential provision of a timely supply of PPE, (Masks, aprons, gloves, sanitizer, lateral flow tests), to offering free professional counselling for those who need it. By way of remuneration we maintained the full wages of furloughed staff, awarded pay increases in excess of inflation and have given shopping vouchers and free access to the "Blue Light Card" scheme (which offers high-street discounts) as 'thankyous' for going above and beyond during this most trying of periods, for which the Trustees are truly thankful.

In early '21 we also undertook a recruitment drive for **new trustees** to come and join the SCiA Group Board and those of the other Group entities. After a concerted advertising campaign and interview process we were delighted to welcome 6 new trustees to the Board in March '21.

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021 FINANCIAL REVIEW

These Financial Statements reflect the financial activity of Social Care in Action as a group of social enterprises and individually, whose activities are primarily training, employment enabling and consultancy work. These consolidated Financial Statements for the SCiA group of social enterprises reflect the combined income and expenditure of the businesses, its activities and impacts. The SCiA group of social enterprises recorded a surplus of £3,534,953 in the year to 30 September 2021 (18 months to 30 September 2020 - deficit of £162,299). The group income in the year ended 30 September 2021 was £8,233,398 compared to £11,801,911 in the previous 18 months. Expenditure for the year was £4,763,445 compared to £12,340,743 in the previous 18 months. The group now has a total reserve of £4,499,300 at 30 September 2021 compared to £963,578 at 30 September 2020. The trustees are satisfied with the financial stability of the group.

Principal Funding Sources

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

Investment Powers and Policy

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

Reserves Policy and Going Concern

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

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

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

It is the trustees policy to hold approximately three months running costs as free reserves. As at 30 September 2021 that would equate to a maximum of £1,123,000. The actual free reserves held at that date was £3,501,667. The trustees are of the view that the charitable company and group are a going concern.

PLANS FOR FUTURE YEARS

Strategic Planning

Following expiration of the previous three year strategic plan, in Dec '20 the Board and Executive Management Team undertook a thorough review of all the Group's activities and reflected on what the priorities and structure of the Group should be for the next three years. Facilitated by an external consultant the initial process involved all trustees and EMT members being interviewed independently followed by group discussion and debate.

The process concluded with consensus around the key priorities for the Group which can be briefly summarised as follows –

Home Care – retain and plan to grow modestly, mindful of the major challenge presented by recruitment and retention in the social care sector.

Extra Care – defend current contracts when they come for renewal, consider other local contract opportunities. Staff-wise there is a plan to grow modestly, mindful of the major challenge presented by recruitment and retention in the social care sector.

Complex Care – pro-actively grow this service, investigating the best routes to do so, e.g - a) by tender b) by 'organic' growth, working directly with commissioners who need urgent help to replace a failing provider c) by working in partnership with a housing provider d) by being both housing provider and care provider.

Day Care – we plan to deliver the remainder of the transformative Southampton Living Well contract, and hope to be offered the two years of extension (final possible end date March 25)

Options – develop additional funding streams to reduce reliance on a single funder. Comprehensive business plan required.

SCA Transport – to continue to do whatever is required by the local Integrated Care System for the duration of the pandemic and to simultaneously lobby for a more substantial, long-term contract opportunity that will compel us to make a decision about major investment in a new fleet.

Fenwick2 - the decision was taken that due to the scale of maintenance required on site, the 100% charge retained over the property by the NHS (and the effect this has on the capacity to win grants or raise monies to improve the building) that the Group would work with our partners the League of Hospital and Community Friends (Fenwick Hospital Lyndhurst) to find a new path for the Fenwick, to include handing back to the NHS.

New initiatives

Accessible Holiday Lets – we will explore the market for Accessible Holiday Lets with the intention of establishing a self-sustaining business aimed at increasing the scant amount of truly accessible holiday homes for people with disabilities and their carers to enjoy.

Action Fund – we will also take a proportion of the profits from the sale of Trafalgar and create a fund to help partner agencies in Southampton to realise their socially impactful ambitions for disadvantaged people in our city and as a source of small grants for individuals in need to also be supported as they overcome the impact of the pandemic and other challenges.

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

SCA Care - Home Care/Complex Care

During the period ahead we plan to both grow the **Complex Care** team/hours of delivery and to register the service independently with the CQ. Mindful of the major challenge presented by recruitment and retention in the social care sector we also plan to modestly grow our home care activity in the period ahead.

To support with the retention of valued staff the **HR team** will also be restructured to afford more time being spent on employee welfare and well-being. The HR Well-being officer will work closely with the Registered Managers of all three services to help them, whilst also aiming to be a trusted source of advice and support for any of our workforce who is experiencing life challenges.

Other HR roles have also been re-fashioned to focus on the different recruitment needs of the different parts of SCA Care, e.g as and when we begin to support new Complex Care clients this can often mean recruiting a team of 12 to 14 new carers at short notice.

SCA Care - Day Care – Southampton Living Well

The medium and long term future for SLW will be dictated by the speed at which pandemic restrictions can be lifted and the enduring impact of the virus mitigated. This will impact on the confidence that customers and their carers have to attend the Hubs, and the numbers of people who can attend safely.

SLW's purpose remains to transform the previous day care service into a rich Day Opportunities Offer with provision in strategically located Hubs coupled with activities out in the community, designed to help people to stay physically and mentally active for longer. During the period ahead we also hope to be able to launch the SLW 'Community Offer' which will be targeted at more physically able older people, encouraging and supporting them to engage in a range of community-based activities aimed at addressing isolation and maintaining their physical and mental health for longer.

SCA Care - Extra Care

As for Home Care the focus on maintaining our clients' and colleagues' safety remains the top priority for our Extra Care team. We also plan to grow the team modestly over the coming years with the intent of reducing the use of agency staff.

SCA Transport

Whilst Covid has brought the importance of Community Transport to the fore as never before it has also seen our funding for SCA Transport become short-term and disparate, with different parts of the 'Integrated Care System' commissioning independently and often via short-term 'emergency' funding streams.

As we are entering the final years of operation for a percentage of our current fleet however and new investment (potentially in electric vehicles) will be needed to maintain the fleet for the future, the need for a sustainable community transport contract(s) being available to win grows.

To that end we will continue to lobby the council to re-visit their planned procurement of an 'Integrated Community Transport' contract which would see our current Dial-A-Ride and other work being 'bundled' along with other transport spend the council makes when paying for journeys for social care customers. The scale and terms of this opportunity will be important for us as we decide upon SCA Transport's long term future.

Options Well-being Trust (SJP)

Three key aims for the period ahead are to finalise the merger with SJP, which will see the Options brand regain its status as the Group's sole provider of counselling and well-being services. The refurbishment of the main Options building in Shirley Southampton in order to provide a modern and welcoming environment for clients which is also a comfortable workplace for our colleagues started in October 21 and plans to be completed by April 22. To ensure we then get maximum benefit from this investment we will deliver to our comprehensive 'Options 22-25 Business Plan'. This plan has a focus on delivering services to individual and group fee-payers both in person and on-line, professional services and room hire to other practitioners/agencies and seeking grant and contract work (when financially viable) to support those who cannot afford to pay independently.

Accessible Holiday Lets

Whilst researching the market for truly accessible holiday lets for people with physical disabilities we have identified a small charity engaged in letting a purpose-built accessible holiday home in Hampshire. This charity has already succeeded in bringing an exemplar holiday let for people with disabilities to market, and the Trustees of both organisations have begun discussions on the prospect of that charity joining the SCiA Group in the second half of the upcoming year. If accomplished, this addition to the Group would bring a huge amount of experience and expertise in this niche sector, helping to springboard our strategic plan to increase the supply of similar buildings, utilising a proven model enhanced by a recognised

Governing Document

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

Recruitment and Appointment of Trustees

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

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021 PLANS FOR FUTURE PERIODS (Continued)

Trustee Induction and Training

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

Organisational Structure

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

Risk Management

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

Related Parties

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the group, who are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014, are SCA Care, SCA Transport Services, SCA Trafalgar Dental Services and SCA Fenwick 2 Limited, along with Options Wellbeing Trust and The Steven James Practice companies limited by guarantee and Registered Charities and Southampton Healthy Living a company limited by guarantee. SCA Trafalgar Ltd is a company limited by shares and was sold in October 2020.

SCA Trafalgar Dental Services was dissolved as a society in September 2021.

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

Key Management and Personnel Remuneration

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

Pay Policy for Senior Staff

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

RESPONSIBILITIES OF TRUSTEES

The trustees (who are also directors of Social Care in Action for the purposes of company law) are responsible for preparing the Annual Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements the trustees are required to:

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

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

They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the Financial Statements may differ from legislation in other jurisdictions

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Statement as to Disclosure to our Auditors

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

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

AUDITOR

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

Approved by the trustees on 6 April 2022 and signed on their behalf by:

.....
L JUDD
CHAIR

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SOCIAL CARE IN ACTION

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Opinion

We have audited the financial statements of Social Care in Action (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 September 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended; have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or the parent charitable company financial statements are not in agreement with the accounting records and returns; or certain disclosures of trustees' remuneration specified by law are not made; or

INDEPENDENT AUDITOR'S REPORT (Continued)

For the year ended 30 September 2021

we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 7 and 8, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identifying and assessing risks related to irregularities:

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

of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sectors in which the group and parent charitable company operate. Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance. During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (Continued)**For the year ended 30 September 2021****Use of our report**

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

**Nicholas Fernyhough (Senior Statutory Auditor)
for and on behalf of Saffery Champness LLP**

Chartered Accountants

**Midland House
2 Poole Road
Bournemouth
BH2 5QY
2022**

Statutory Auditors

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

The Section 408 exemption has been taken and the parent company's own profit and loss account has been omitted from the financial statements

SOCIAL CARE IN ACTION

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

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Consolidated

	Note	Discontinued Activities 12 mths 2021 £	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £	Total Funds 18 mths 2020 £
INCOME						
Donations and legacies	2	-	1,200	-	1,200	186,302
Charitable activities	3	-	3,703,519	242,717	3,946,236	7,358,303
Investment income	4	-	110,161	-	110,161	232,733
Community benefit trading		404,226	-	-	404,226	4,024,573
Other Income						
Gain on disposal of fixed assets		-	7,500	-	7,500	-
Gain on disposal of investment		-	3,764,075	-	3,764,075	-
TOTAL		404,226	7,586,455	242,717	8,233,398	11,801,911
EXPENDITURE						
Charitable activities		-	4,232,628	257,054	4,489,682	9,022,579
Community benefit trading		269,495	-	-	269,495	3,250,688
Costs of fundraising		-	4,268	-	4,268	67,476
TOTAL	5	269,495	4,236,896	257,054	4,763,445	12,340,743
NET INCOME/(EXPENDITURE) FOR THE YEAR	7	134,731	3,349,559	(14,337)	3,469,953	(538,832)
OTHER RECOGNISED GAINS						
Defined benefit pension scheme		-	-	-	-	343,626
Gains on revaluation of fixed assets		-	65,000	-	65,000	32,907
MOVEMENT IN FUNDS FOR THE YEAR BEFORE TAX		134,731	3,414,559	(14,337)	3,534,953	(162,299)
TAX	10	-	769	-	769	(792)
NET MOVEMENT IN FUNDS FOR THE YEAR		134,731	3,415,328	(14,337)	3,535,722	(163,091)
TRANSFER OF UNRESTRICTED FUNDS RECONCILIATION OF FUNDS		(134,731)	134,731	-	-	-
Total funds brought forward		-	942,250	21,328	963,578	1,126,669
TOTAL FUNDS CARRIED FORWARD		-	4,492,309	6,991	4,499,300	963,578

The net expenditure for the purposes of the Companies Act 2006 comprises the net income before other recognised gains for the year of £3,497,102 (2020: 18 month net expenditure £538,832).

SOCIAL CARE IN ACTION

CONSOLIDATED AND PARENT BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Note	Consolidated		Charitable Company	
		2021	2020	2021	2020
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11	800,642	1,529,088	15,902	27,378
Investment property	12	190,000	190,000	-	-
Intangible assets	13	-	5,000	-	-
Investments	14	-	-	3	4
TOTAL FIXED ASSETS		990,642	1,724,088	15,905	27,382
CURRENT ASSETS					
Stock		-	31,380	-	-
Debtors	15	467,040	782,754	276,341	509,561
Cash at bank and in hand		3,560,475	795,761	2,553,604	8,715
TOTAL CURRENT ASSETS		4,027,515	1,609,895	2,829,945	518,276
LIABILITIES					
Creditors: Amounts falling due within one year	16	(518,857)	(2,066,205)	(292,020)	(329,235)
NET CURRENT ASSETS		3,508,658	(456,310)	2,537,925	189,041
TOTAL ASSETS LESS CURRENT LIABILITIES					
		4,499,300	1,267,778	2,553,830	216,423
CREDITORS: Amounts falling due after more than one year	18	-	(304,200)	-	(48,750)
NET ASSETS	20	4,499,300	963,578	2,553,830	167,673
GROUP / CHARITABLE COMPANY FUNDS					
Unrestricted Income Funds:	21				
- General funds		4,033,421	615,455	2,446,839	160,518
- Revaluation reserve		358,888	326,795	-	-
Total Unrestricted Income Funds		4,392,309	942,250	2,446,839	160,518
Designated Funds	21	100,000	-	100,000	-
Restricted income funds	21	6,991	21,328	6,991	7,155
GROUP / CHARITABLE COMPANY FUNDS		4,449,300	963,578	2,553,830	167,673

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

The consolidated Balance Sheet incorporates all the charitable companies and registered societies within the SCiA group. The notes on pages 16 to 31 form part of these Financial Statements.

Approved by the trustees on 6 April 2022 and signed on their behalf by:

.....
L JUDD
CHAIR

.....
R DICKENSON
TREASURER

COMPANY REGISTRATION NUMBER: 04526806

SOCIAL CARE IN ACTION

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	Consolidated	
		12 mths 2021 £	18 mths 2020 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	1	(285,521)	(453,553)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income		810	397
Proceeds from sale of property, plant and equipment		522,500	-
Proceeds from sale of investment		2,890,405	-
Purchase of property, plant and equipment		(51,484)	(164,054)
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		3,362,231	(163,657)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash (out)/inflows due to changes in members' shares in subsidiary societies		4	(6)
Repayments of borrowing		(312,000)	(459,867)
Cash inflows from new borrowing		-	312,000
Cash inflow from acquisition of Steven James Practice		-	152,419
Repayments of obligations under finance leases		-	(51,497)
NET CASH USED IN FINANCING ACTIVITIES		(311,996)	(46,851)
Change in cash and cash equivalents in the year		2,764,714	(664,061)
Cash and cash equivalents at the beginning of the year		795,761	1,459,822
Cash and cash equivalents at the end of the year	2	3,560,475	795,761

SOCIAL CARE IN ACTION

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

	Consolidated	
	12 mths	18 mths
	2021	2020
	£	£
Net Income/(expenditure) for the year as per the Statement of Financial Activities	3,535,722	(163,091)
Adjustments for:		
Interest income shown in investing activities	(810)	(397)
Depreciation charges	64,048	280,025
Amortisation charges	806	15,000
Revaluation of fixed assets	(65,000)	(32,907)
Non cash element on disposal of investment	1,153,887	-
Cash paid on disposal of investment	(20,407)	-
Pension fund surplus	-	(343,626)
Gain on disposal of fixed assets	(5,679)	-
Gain on disposal of investment	(3,764,075)	-
Increase in stock	(2,582)	(6,529)
Decrease in debtors	10,267	488,740
Decrease in creditors	(1,191,698)	(690,768)
Net cash used in operating activities	(285,521)	(453,553)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Consolidated	
	12 mths	18 mths
	2021	2020
	£	£
Cash at bank and in hand	3,560,475	795,761
Total cash and cash equivalents	3,560,475	795,761

SOCIAL CARE IN ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

Charity Information

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales.

The principal address is Amplevine House, Dukes Road, Southampton, SO14 0ST.

The charitable company is a public benefit company.

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

(a) Basis of Preparation

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

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

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

(b) Group Financial Statements

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

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

The Charity has taken advantage of the exemption, under section 408 of the Companies Act 2006, not to publish its own Statement of Financial Activities. The charitable company's total income for the year was £3,209,863 (2020: 18 months £1,434,202) and its total expenditure was £823,706 (2020: £1,343,664) resulting in a net surplus of £2,386,157 (2020: £90,538).

(c) Income

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

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

(d) Expenditure

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

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

Support costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in Note 5.

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.

(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 (sold in year) over 10 years

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

1. ACCOUNTING POLICIES (CONTINUED)

(f) **Tangible Fixed Assets**

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

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

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

One of the related entities, Options Wellbeing Trust, measures freehold property at their fair value and are to be revalued every 5 years.

(g) **Investment Property**

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

(h) **Stock**

Stock is valued at the lower of cost or net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

(i) **Debtors**

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

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

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

(k) **Creditors and Provisions**

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

(l) **Hire Purchase**

Assets held under hire purchase agreements are capitalised 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.

(m) **Finance Lease Agreements**

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

(n) **Operating Lease Agreements**

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

(o) **Pension Costs**

The related subsidiary, SCA Care, and the related charitable company, Options Wellbeing Trust, both participate in the Hampshire County Council (HCC) pension scheme which is a Defined Benefit Pension Scheme within a multi-employer plan.

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

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

(p) **Taxation**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

1. ACCOUNTING POLICIES (CONTINUED)

(q) Fund Accounting

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

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

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

(r) Significant Judgements and Estimates

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

(s) Financial Instruments

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

2. DONATIONS AND LEGACIES

Consolidated

	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £	Total Funds 18 mths 2020 £
Donations	1,200	-	1,200	46,243
Acquisition of Steven James Practice	-	-	-	140,071
Total	1,200	-	1,200	186,302

The donations and legacies income for the 18 months to 30 September 2020 of £46,243 was unrestricted. There were no donated services and facilities receivable (2020 - £nil).

3. CHARITABLE ACTIVITIES

Consolidated

	Unrestricted Funds 12 mths 2021 £	Restricted Funds 12 mths 2021 £	Total Funds 12 mths 2021 £	Total Funds 18 mths 2020 £
Local Authority contracts	2,893,564	-	2,893,564	4,015,024
Customer contributions	300,793	-	300,793	591,859
NHS contracts	-	-	-	1,687,327
Private dental work	-	-	-	194,145
Private counselling	25,899	-	25,899	50,214
Dentists' licence fee	-	-	-	24,939
Bounce Bank Loan Interest	7,205	-	7,205	-
Sundry income	65,025	-	65,025	105,857
Use of buses	-	-	-	35,217
Dial-a-ride	3,381	-	3,381	20,459
Car share income	375	-	375	25,587
Coronavirus Job Retention Scheme grant	159,594	-	159,594	60,412
Grants received	247,683	242,717	490,400	547,263
Total	3,703,519	242,717	3,946,236	7,358,303

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

3. CHARITABLE ACTIVITIES (CONTINUED)

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

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

	Consolidated	
	12 mths 2021	18 mths 2020
	£	£
Training and education	30,789	27,745
Care	2,858,883	3,848,557
Transport	698,608	973,171
Dental	38,486	1,921,800
Health and social welfare	26,310	51,426
Information and counselling	293,160	535,604
Total	3,946,236	7,358,303

The consolidated income from charitable activities in the 18 months to 30 September 2020 of £7,358,303 of which £6,907,451 was unrestricted and £450,852 was restricted.

4. INVESTMENT INCOME

Consolidated

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	12 mths	12mths	12 mths	18 mths
	2021	2021	2021	2020
	£	£	£	£
Bank interest	810	-	810	397
Rent received	109,351	-	109,351	232,336
Total	110,161	-	110,161	232,733

In 2020 the income from investments of £232,733 was unrestricted

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

Page 20

5 ANALYSIS OF TOTAL EXPENDITURE

Consolidated							12 mths	18mths
	Central	Care	Transport	Dental	Health & Social Welfare	Information & Counselling	2021 Total	2020 Total
	£	£	£	£	£	£	£	£
Direct staff costs	581,794	2,148,767	342,308	-	60,607	299,780	3,433,256	5,434,869
Consultancy	-	131,271	-	-	-	-	131,271	429,538
Transport costs	-	-	82,898	-	-	-	82,898	197,106
Dental costs	-	-	-	-	-	-	-	1,041,901
Other direct costs	164	7,532	-	-	-	27,963	35,659	130,494
Daycare club amenities	-	10,755	-	-	-	-	10,755	38,877
Motor and travel	-	41,665	-	-	-	-	41,665	64,525
Bad debts written-off	-	1,833	-	-	-	1,500	3,333	21,089
Support costs	216,550	219,638	53,314	66,666	50,688	102,548	709,404	1,628,445
Governance	20,731	9,000	2,950	3,360	3,000	2,400	41,441	51,688
Community Benefit Trading	-	-	-	269,495	-	-	269,495	3,250,688
Fundraising	4,268	-	-	-	-	-	4,268	51,523
Total	823,507	2,570,461	481,470	339,521	114,295	434,191	4,763,445	12,340,743

Expenditure on charitable activities in the 18 months to 30 September 2020 of £11,896,861 was unrestricted, and £443,882 was restricted.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The group identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs, together with the governance costs, are applied to the charitable and fundraising activities undertaken (see note 5) in the year. Refer to the table below for the basis of apportionment and the analysis of support, fundraising and governance costs.

Consolidated

	General Fundraising	Support	Governance	Total Funds 12 mths 2021	18mths 2020	Basis of Apportionment
	£	£	£	£	£	
Support staff costs	-	75,558	-	75,558	154,505	Time
Establishment costs	-	279,799	-	279,799	725,814	Usage
Administration expenses	4,268	130,248	-	134,516	310,722	Usage
Equipment and maintenance	-	27,975	-	27,975	65,051	Usage
Advertising and publicity	-	27,511	-	27,511	64,495	Usage
Recruitment expenses	-	14,685	-	14,685	37,343	Usage
Trust fees	-	-	92	92	248	Governance
Legal and professional fees	-	82,831	-	82,831	57,072	Usage
Audit fees	-	-	41,349	41,349	51,440	Governance
Bank charges and interest	-	12,488	-	12,488	24,103	Usage
Lease interest	-	1,205	-	1,205	14,849	Usage
Depreciation of fixed assets	-	55,283	-	55,283	169,491	Usage
Amortisation	-	-	-	-	5,000	Usage
Loss on Fixed Asset	-	1,821	-	1,821	-	Usage
Total	4,268	709,404	41,441	755,113	1,680,133	

7. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	Consolidated		Charitable Company	
	12 mths 2021	18 mths 2020	12 mths 2021	18 mths 2020
	£	£	£	£
Depreciation	64,048	280,025	11,768	24,303
Operating lease charges	104,350	381,721	46,053	68,805
Auditor's remuneration – Audit fee	32,850	34,020	20,639	14,050
– Tax services	1,300	4,740	-	-
– Other advice	7,199	12,680	-	-

8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	12 mths 2021	18 mths 2020
	£	£
Consolidated		
Salaries and other costs	3,167,850	5,896,031
Social Security costs	230,994	417,402
Pension costs	109,682	155,886
Total	3,508,526	6,469,319

Employees' (only one) emoluments amounted to between £70,000 - £80,000 (2020: 1).
No other employee received emoluments over £60,000 (2020:Nil)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

8. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (Continued)

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

	12 mths 2021	18 mths 2020
Carers	105	103
Nurses	3	32
Drivers	25	27
Administration	50	77
Total	183	239

No remuneration was paid to trustees from Social Care in Action or any group society or charitable company. During the year £92 was paid to 2 trustees for expenses in carrying out their duties (2020:18 months - £515, 2 trustees)

Certain members of the Management Committees of related entities within the SCiA group of social enterprises, who are not trustees of Social Care in Action, have received remuneration and expenses in those entities. These details are disclosed in the relevant entities Financial Statements.

The Senior Management Team received total employee benefits for the year of £406,818 (2020: 18 months - £626,482).

9. OPERATING LEASES COMMITMENTS CONSOLIDATED

Land	2021 £	2020 £
Less than 1 Year	83,053	268,656
2-5 Years	110,188	334,517
More than 5 years	-	13,125
Total	193,241	616,298

10. TAXATION

Social Care in Action is a charitable company registered with The Charity Commission in England & Wales (charity number 1096903). The charitable company is exempt from Corporation Tax on its charitable activities, reference XR86896.

The following societies had charitable status:

SCA Care (Reference X 01428/91)

SCA Transport Services (Reference XR 37023)

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

SCA 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 30 September 2021 as follows:

	Consolidated 12 mths 2021 £	18 mths 2020 £
Corporation Tax provision for the year at 19%	-	-
Corporation tax on Prior Year	(769)	792
Total	(769)	792

For the year ended 30 September 2021

11. TANGIBLE FIXED ASSETS

Consolidated	Freehold Land & Property	Leasehold Property Improvements	Furniture, Fixtures & Fittings	Buses & Motor Vehicles	Computer Equipment	Office Equipment	Training Equipment	Dental Equipment	Total
	£	£	£	£	£	£	£	£	£
Cost/Valuation									
At 1 October 2020	1,154,840	1,314,701	75,387	650,156	225,229	100,752	745	586,831	4,108,641
Additions	27,682	3,900	-	-	1,964	17,938	-	-	51,484
Acquired	-	-	-	-	-	-	-	-	-
Disposals	(515,000)	(583,165)	(72,275)	(38,380)	(116,411)	(5,143)	-	(586,831)	(1,917,205)
Revaluation	65,000	-	-	-	-	-	-	-	65,000
At 30 September 2021	732,522	735,436	3,112	611,776	110,782	113,547	745	-	2,307,920
Depreciation									
At 1 October 2020	-	1,182,742	73,085	628,542	120,301	81,730	745	492,408	2,579,553
Charge for the period	-	10,497	685	19,421	19,807	10,284	-	3,354	64,048
Eliminated on disposal	-	(476,485)	(72,058)	(38,380)	(50,316)	(3,322)	-	(495,762)	(1,136,323)
Revaluation	-	-	-	-	-	-	-	-	-
At 30 September 2021	-	716,754	1,712	609,583	89,792	88,692	745	-	1,507,278
Net Book Values									
At 30 September 2021	732,522	18,682	1,400	2,193	20,990	24,855	-	-	800,642
At 1 October 2020	1,154,840	131,959	2,302	21,614	104,928	19,022	-	94,423	1,529,088

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

11. TANGIBLE FIXED ASSETS (CONTINUED)

Consolidated (Continued)

During the year ended 31 March 2008, SCA 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. SCA Care granted a five year lease to SCA Fenwick 2 Limited on the property, which expired in March 2013. SCA Fenwick 2 Limited continues, under licence, to occupy the property on the same terms as the expired lease. The properties at Basingstoke, and Southampton were valued by Primer Olds during the year and agreed by the trustees based on relevant market information.

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

Charitable Company

	Office Computer Equipment £	Furniture & Equipment £	Total £
Cost			
At 1 October 2020	79,174	8,982	88,156
Additions	1,963	150	2,113
Disposal	-	(5,143)	(5,143)
At 30 September 2021	81,137	3,989	85,126
Depreciation			
At 1 October 2020	54,631	6,147	60,778
Charge for the year	10,901	867	11,768
Disposal	-	(3,322)	(3,322)
At 30 September 2021	65,532	3,692	69,224
Net Book Values			
At 30 September 2021	15,605	297	15,902
At 1 October 2020	24,543	2,835	27,378

12. INVESTMENT PROPERTY

	Consolidated £	Charitable Company £
Cost/Valuation		
At 1 October 2020 and 30 September 2021	190,000	-
Net Book Values		
At 30 September 2020 and 30 September 2021	190,000	-

The property at Eastleigh was valued by Primer Olds, this revaluation took place in 2019, the trustees believe the valuation has not materially changed.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

13 GOODWILL

	Consolidated Totton Practice £	Charitable Company £
Cost/Valuation		
At 1 October 2020	100,000	-
Disposal	(100,000)	-
At 30 September 2021	-	-
Amortisation		
At 1 October 2020	95,000	-
Charge for the year	806	-
Disposal	(95,806)	-
At 30 September 2021	-	-
Net Book Values		
At 30 September 2021	-	-
At 30 September 2020	5,000	-

In March 2011 SCA Trafalgar Dental Services 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. In October 2020 the practice and goodwill was disposed of.

14. INVESTMENTS

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Members' shares of £1 each purchased at 1 October 2020	-	-	4	4
Disposal of SCA Trafalgar Dental Services	-	-	(1)	-
Total Shares at 30 September 2021	-	-	3	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:

- SCA Care
- SCA Transport Services
- SCA Fenwick 2 Limited

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

During the period ended September 2020 Social Care in Action became the member of The Steven James Practice, a company limited by guarantee of £10.

During the year ended September 2021 SCA Trafalgar Dental Services disposed of the share capital of SCA Trafalgar Limited.

During the year ended September 2021 SCA Trafalgar Dental Services was dissolved.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

14. INVESTMENTS (Continued)

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

Subsidiary	Entity Status	Principal Activity	Interest Held	Gross Income	Surplus / (Deficit)
SCA Care	Registered Society	Provision of care services	Member	2,858,883	216,258
SCA Transport	Registered Society	Provision of transport services	Member	706,215	188,780
SCA Fenwick 2 Limited	Registered Society	Provision of health and wellbeing services	Member	100,091	(18,140)
Options Wellbeing Trust	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	234,600	(57,258)
The Steven James Practice	Charitable private company limited by guarantee	Provision of gambling awareness and counselling services	Registered legal entity	94,531	(35,655)
Southampton Healthy Living	Company Limited by guarantee	Dormant	Registered legal entity		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

15. DEBTORS

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	257,438	476,207	1,615	13,761
Other debtors	12,897	79,667	-	1,321
VAT	3,534	-	-	-
Prepayments and accrued income	193,171	226,880	30,027	29,227
Amounts due from Related Societies:				
SCA Care	-	-	172,037	380,244
SCA Transport Services	-	-	42,156	-
SCA Fenwick 2 Limited	-	-	4,506	309
SCA Trafalgar Dental Services	-	-	-	40,000
SCA Trafalgar Ltd	-	-	-	20,952
The Steven James Practice	-	-	26,000	23,747
Total	467,040	782,754	276,341	509,561

16. CREDITORS: Amounts falling due within one year

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Bank loans	-	7,800	-	1,250
Trade creditors	100,337	191,301	9,277	29,980
Hire purchase and finance leases	-	-	-	-
Other creditors	132,949	214,397	8,416	7,197
Social Security and other taxes	50,445	66,278	11,913	14,005
VAT	-	4,496	7,977	8,684
Accruals	218,675	1,580,216	12,509	19,053
Deferred income (Note 17)	16,451	1,717	-	-
Amounts due to Related Societies:				
SCA Transport	-	-	-	371
Options Wellbeing Trust	-	-	241,928	248,695
Total	518,857	2,066,205	292,020	329,235

17. MOVEMENTS IN DEFERRED INCOME

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Deferred income at 1 October 2020	1,717	15,414	-	-
Income released during the year	(1,717)	(15,414)	-	-
Income deferred in the year	16,451	1,717	-	-
Deferred income at 30 September 2021	16,451	1,717	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

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

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Bank loans	-	304,200	-	48,750
Total	-	304,200	-	48,750

19. BANK LOANS

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Loans payable falling due within one year	-	7,800	-	1,250
Loans payable falling due in more than 1 year but less than 5 years	-	304,200	-	48,750
Total	-	312,000	-	50,000

Various group entities applied for and were granted Bounce Back Loans issued by the Government through Lloyds Bank PLC. SCA Care, SCA Transport, SCA Trafalgar Dental Services, Social Care in Action and Options Wellbeing Trust each took out £50,000 loans, SCA Fenwick 2 Ltd £29,000 and The Steven James Practice £33,000. All loans were repaid within the first year, the equivalent notional interest charge has been recorded as a donation and a charge in the accounts.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2021	2020
		£	£	£	£
Consolidated					
Tangible fixed assets	735,642	-	-	735,642	1,529,089
Investment Properties	190,000	-	-	190,000	190,000
Intangible assets	-	-	-	-	5,000
Current assets	3,920,524	100,000	6,991	4,027,515	1,609,895
Current liabilities	(518,857)	-	-	(518,857)	(2,066,206)
Long term liabilities	-	-	-	-	(304,200)
Net assets at 30 September 2021	4,327,309	100,000	6,991	4,434,300	963,578
Charitable Company					
Tangible fixed assets	15,902	-	-	15,902	27,378
Investments	3	-	-	3	4
Current assets	2,722,954	100,000	6,991	2,829,945	518,276
Current liabilities	(292,020)	-	-	(292,020)	(329,235)
Liabilities due after one year	-	-	-	-	(48,750)
Net assets at 30 September 2021	2,446,839	100,000	6,991	2,553,830	167,673

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

21. ANALYSIS OF CHARITABLE FUNDS

	At 01.10.20 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	At 30.09.21 £
Consolidated					
Analysis of Movements in Unrestricted Funds					
General Fund	615,455	7,990,681	(67,093)	(4,505,622)	4,033,421
Revaluation reserve	326,795	65,000	(32,907)	-	358,888
Total Unrestricted Funds	942,250	8,055,681	(100,000)	(4,505,622)	4,392,309
Analysis of Movements in Designated Funds					
Action Fund	-	-	100,000	-	100,000
Total Designated Funds	-	-	100,000	-	100,000
Analysis of Movements in Restricted Funds					
GamCare	14,173	242,717	-	(256,890)	-
Hardship fund	3,319	-	-	(164)	3,155
Mildred Anne Reynolds fund	3,836	-	-	-	3,836
Total Restricted Funds	21,328	242,717	-	(257,054)	6,991
Total Funds	963,578	8,298,398	-	(4,762,676)	4,499,300
Charitable Company					
Analysis of Movements in Unrestricted Funds					
General Fund		160,518	3,109,863	(823,542)	2,446,839
Total Unrestricted Funds		160,518	3,109,863	(823,542)	2,446,839
Analysis of Movements in Designated Funds					
Action Fund	-	-	100,000	-	100,000
Total Designated Funds	-	-	100,000	-	100,000
Analysis of Movements in Restricted Funds					
Hardship fund		3,319	-	(164)	3,155
Mildred Anne Reynolds fund		3,836	-	-	3,836
Total Restricted Funds		7,155	-	(164)	6,991
Total Funds		167,673	3,209,863	(823,706)	2,553,830

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 30 September 2021

21. ANALYSIS OF CHARITABLE FUNDS (Continued)

Unrestricted Funds

Unrestricted Funds comprise of :-

General Fund – Those funds which the Trustees are free to use in accordance with the Charity's objects and to fund the Charity's net fixed assets.

Pension Fund – Those funds which the Trustees are to use to fund the Charity's pension obligations as disclosed in note 25.

Revaluation Reserve - relates to investment property and freehold property revaluations in Options Wellbeing Trusts.

Designated Funds

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

Restricted Funds

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

GamCare – Revenues and expenditure ceased during the year ended 30 September 2021.

Hardship Fund - Social Care in Action has received funds to provide services to the community during the year.

Mildred Anne Reynolds Fund - Social Care in Action received a gift of £5,000 to fund the introduction of new activities to the health and wellbeing centre operated by SCA Fenwick 2 Limited

	01.04.19 £	At Resources £	Incoming Gains £	Outgoing Resources £	At 30.09.20 £
Prior period					
Consolidated					
Analysis of Movements in Unrestricted Funds					
<i>General Fund</i>	1,180,858	11,343,981	-	(11,909,384)	615,455
<i>Pension Fund</i>	(355,357)	-	343,626	11,731	-
<i>Revaluation reserve</i>	293,888	-	32,907	-	326,795
Total Unrestricted Funds	1,119,389	11,343,981	376,533	(11,897,653)	942,250
Analysis of Movements in Restricted Funds					
<i>GamCare</i>	-	457,930	-	(443,757)	14,173
<i>Hardship fund</i>	3,444	-	-	(125)	3,319
<i>Mildred Anne Reynolds fund</i>	3,836	-	-	-	3,836
Total Restricted Funds	7,280	457,930	-	(443,882)	21,328
Total Funds	1,126,669	11,741,499	376,533	(12,281,123)	963,578

	At 01.04.19 £	Incoming Resources £	Outgoing Resources £	At 30.09.20 £
Prior period				
Charitable Company				
Analysis of Movements in Unrestricted Funds				
<i>General Fund</i>	69,878	1,434,202	(1,343,562)	160,518
Total Unrestricted Funds	69,878	1,434,202	(1,343,562)	160,518
Analysis of Movements in Restricted Funds				
<i>Hardship fund</i>	3,444	-	(125)	3,319
<i>Mildred Anne Reynolds fund</i>	3,836	-	-	3,836
Total Restricted Funds	7,280	-	(125)	7,155
Total Funds	77,158	1,434,202	(1,343,687)	167,673

NOTES TO THE FINANCIAL STATEMENTS (Continued)**For the year ended 30 September 2021****22. PENSION COSTS****Defined benefit pension scheme**

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

Options Wellbeing Trust participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme. Options Wellbeing Trust contributes to their scheme for one current employee.

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

Defined contribution pension

The group also operates a defined contribution scheme. The pension cost charged for the year represents contributions payable by the group to the scheme amounted to £57,147 (2020: 18 months £96,716).

23. FINANCIAL INSTRUMENTS

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

	Consolidated		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Financial assets that are debt instruments	273,869	555,874	246,314	480,334
Financial liabilities that are debt instruments:				
- Bank loans	-	312,000	-	-
- Other	468,412	1,987,632	272,130	305,296

24. RELATED PARTIES

Social Care in Action is a member of the SCiA group of social enterprises. The other members of the SCiA group of social enterprises are SCA Care, SCA Transport Services, SCA Fenwick 2 Limited, Options Wellbeing Trust, The Steven James Practice and Southampton Healthy Living. All charitable companies and registered societies of the SCiA group of social enterprises are operated and managed on a unified basis. SCA Trafalgar Ltd was disposed of in October 2020, SCA Trafalgar Dental Services was dissolved in September 2021.

During the year Social Care in Action undertook transactions with the related societies in the normal course of activities. This amounted to £112,834 (2020:18 months £921,809).

As at 30 September 2021, Social Care in Action (parent) had a number of outstanding balances with related societies as disclosed in notes 15 and 16.

25. LEGAL STATUS OF THE CHARITABLE COMPANY

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

26. ULTIMATE CONTROL

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