

**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

REPORT & FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2020**

COMPANY REGISTRATION NUMBER 5278016

REGISTERED CHARITY NUMBER 1108220

**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2020

The Management Committee is pleased to present its annual report and the Registered Charity's audited Financial Statements for the year ended 31 March 2019.

The Financial Statements have been prepared in accordance with the requirements of Charities Act 2011 and the Companies Act 2006 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) as it applies from 1 January 2015.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	The Steven James Practice
Charity Registration Number:	1108220
Company Registration Number:	5278016
Registered Office and Operational Address:	52a Poole Road Bournemouth Dorset BH4 9DZ

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

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

Management Committee

G Dibben	Chair	Appointed	September 2019		
D Lodge		Appointed	September 2019		
M Patel		Appointed	September 2019	Resigned	January 2020
D J Corben					
GA Rouquette		Resigned	September 2019		
V Goodier		Resigned	September 2019		
R Rouquette		Resigned	September 2019		

Secretary

G Dibben

Our Advisors

Independent Examiner
Saffery Champness LLP
Midland House
Bournemouth
BH2 5QY

Bankers
Lloyds Bank
30 Commercial Road
Totton
SO40 3TH

REPORT OF THE MANAGEMENT COMMITTEE (Continued)

For the year ended 31 March 2020

AIMS AND OBJECTIVES

In September 2019 The Steven James Practice merged with Social Care in Action, a Southampton based charity whose aims 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". Traditionally The Steven James Practice objectives are a) The relief of sickness among people affected by HIV and/or Hepatitis C through the provision of information, professional counselling and support. b) The prevention of such disease through the advancement of education of the public relating to health matters concerning these and related issues and through the provision of information, professional counselling and support to people who are more at risk of catching HIV and/or Hepatitis C. The Trustees are reviewing these aims.

Public Benefit Statement

Above are the charitable objectives. Our main activities are described below. All of our activities are undertaken to further our purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Since the merger SJP have already benefitted from being in a larger group including more in house administration, new IT and improved support.

SJP has experienced a number of challenges in the last year in that the greater percentage of activity is contracted. Private counselling has been at a lower activity level, as well as room rental income.

As SJP fell below its contracted target in the year, a significant marketing campaign and resource has been allocated to ensuring the contact meets expectations next year so financial penalties will not be applied. SJP have already seen the rewards of this and experienced an upturn in referrals and self-referrals, despite the issues of Covid-19 at the end of the financial year, following increased marketing through social media as well as traditional methods. This is expected to continue as a robust plan continues to be implemented throughout the year.

SJP moved premises in the last year, and are currently a year into a 6 year lease (with 3 year break clause). The location is well placed and convenient, however rent is higher than previous location. To ensure financial viability for the premises, a focus on hiring rooms for counselling needs to be maintained and will add to the network of professionals and knowledge of the work SJP does in the areas and beyond.

FINANCIAL REVIEW

The charity produced a deficit of £672 on its ordinary activities in the year to 31 March 2020 (31 March 2019 – £7,498). Income increased to £140,220 in the year compared with £121,113 in the previous year. Expenditure increased from £113,615 in the year to 31 March 2019 to

£140,892 in the year to 31 March 2020, an increase of £27,277. The charity now has a total reserve of £131,975 at 31 March 2020 compared to £132,647 at 31 March 2019. The Management Committee are pleased with the result The Steven James Practice has achieved and the financial stability of the charity.

Reserves Policy and Going Concern

It is the policy of the charity to aim towards maintaining unrestricted funds, which are the free reserves of the charity, at a level equating to approximately 3 months' expenditure. At this level the Management Committee feel they would be able to continue the current activities of the charity in the event of a significant drop in funding, allowing sufficient time to secure replacement funding or consider a change or reduction in activities. At present the reserves equate to 15 months' expenditure and so exceed this target level. The calculation of the required level of reserves is part of the charity'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.

The Management Committee are of a view that the charity is a going concern.

Investment Powers and Policy

The Management Committee does not consider it prudent, at this stage, to invest income for the longer term. Its policy for investment is, therefore, to retain funds as cash and place them on bank deposit at the best rate obtainable.

PLANS FOR FUTURE PERIODS

Plans for future development are to:

- Continue to advertise rental availability of rooms.
- Further integrate SJP into SCiA Group and align processes to ensure continuity across the counselling service
- Increase Social Media presence on platforms such as Instagram, Facebook and Twitter.
- Market and advertise the private offer of SJP as per the marketing and development strategy
- Continue to adapt service delivery methods due to Covid-19, utilising the latest technology to reach and provide continuity of service to clients on a 1:1 basis and in groups

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 04 November 2004 and registered as a charity on 22 February 2005. The charitable company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, the member is required to contribute an amount not exceeding £10.

REPORT OF THE MANAGEMENT COMMITTEE (Continued)

For the year ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Recruitment and Appointment of the Management Committee

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

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

Committee Member Induction and Training

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

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

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

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

Organisational Structure

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

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

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

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

The Chief Executive delegates the responsibility for the day-to-day management of The Steven James Practice service delivery to its Practice Manager who oversees the team leaders responsible for delivery at their sites and the line management of their staff teams. The clinical therapeutic supervision is separated from the line management function and undertaken by trained and experienced counselling supervisors.

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

Risk Management

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

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

Related Parties

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

Social Care in Action and Options Wellbeing Trust are companies limited by guarantee and registered charities. Southampton Healthy Living is a company limited by guarantee. SCA Trafalgar Ltd is a company limited by shares.

SCA Care, SCA Trafalgar Dental Services, SCA Transport Services and SCA Fenwick 2 Limited are all Registered Societies under the Co-operative and Community Benefit Societies Act 2014.

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 Management Committee reviews the remuneration of the senior staff periodically on the basis of the performance of the individual concerned and the charity as a whole. The charity's rules require the Management Committee to prepare an annual report and Financial Statements in accordance with applicable law and United Kingdom

MANAGEMENT COMMITTEE'S RESPONSIBILITIES IN RESPECT OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS

The charitable company's Management Committee (who are the trustees for the purposes of charity law and directors for the purpose of company law) are responsible for the preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) for each financial period, which give a true and fair view of the state of affairs of the charity at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure for the financial period. In preparing those Financial Statements, the Management Committee is required to select suitable accounting policies and then apply them consistently, observe the methods and principles in the Charities SORP (FRS 102), make judgments 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 charity will continue in business.

REPORT OF THE MANAGEMENT COMMITTEE (Continued)**For the year ended 31 March 2019****MANAGEMENT COMMITTEE'S RESPONSIBILITIES IN RESPECT OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS (Continued)**

The Management Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the requirements of the Companies Act 2006.

The Management Committee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the Financial Statements may differ from legislation in other jurisdictions.

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



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G DIBBEN

CHAIR

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

FOR THE YEAR ENDED 31 MARCH 2020

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

I have identified a matter of concern in respect of the Company operating outside of its objects. The objects of the Company are as stated on page 2 of the Trustees Report and relate to support for those with blood borne diseases. The activities undertaken during the year relate primarily to the provision of gambling counselling, funded by GamCare. I am advised that the Trustees have been in contact with the Charity Commission and are taking steps to align the activities with the objectives and to work collaboratively with other members of the Social Care in Action group to ensure this position is rectified going forward.

Signed:



Nicholas Fernyhough FCA DChA

22 January 2021

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

**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

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

FOR THE YEAR ENDED 31 MARCH 2020

	Note	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
INCOME					
Charitable activities	2	124,016	16,164	140,180	121,108
Investments	3	-	40	40	5
TOTAL		124,016	16,204	140,220	121,113
EXPENDITURE					
Charitable activities	4	(124,016)	(16,876)	(140,892)	(113,615)
TOTAL		(124,016)	(16,876)	(140,892)	(113,615)
NET EXPENDITURE/(INCOME)	6	-	(672)	(672)	7,498
RECONCILIATION OF FUNDS					
Total funds brought forward		-	132,647	132,647	125,149
Total funds carried forward		-	131,975	131,975	132,647

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

**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 31 MARCH 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	8	-	499
CURRENT ASSETS			
Debtors	9	7,132	2,641
Cash at bank and in hand		156,743	139,255
TOTAL CURRENT ASSETS		163,875	141,896
LIABILITIES			
Creditors: Amounts falling due within one year	10	(31,900)	(9,748)
NET CURRENT ASSETS		131,975	132,148
TOTAL ASSETS LESS CURRENT LIABILITIES		131,975	132,647
NET ASSETS			
THE FUNDS OF THE CHARITABLE COMPANY			
Unrestricted Funds		131,975	132,647
Restricted Funds		-	-
TOTAL CHARITABLE COMPANY FUNDS	12	131,975	132,647

For the financial year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

The notes on pages 10 to 15 form part of these Financial Statements.

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



.....
G DIBBEN

REGISTERED COMPANY NUMBER: 5278016

**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Note	2020 £	2019 £
<hr/>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	1	17,448	5,049
<hr/>			
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		40	5
Acquiring new assets		-	(363)
<hr/>			
NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES		40	(358)
<hr/>			
Change in cash and cash equivalents in the year		17,488	4,691
Cash and cash equivalents at the beginning of the year		139,255	134,564
<hr/>			
Cash and cash equivalents at the end of the year	2	156,743	139,255
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**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2020

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

	2020	2019
	£	£
Net (expenditure)/income for the year (as per the Statement of Financial Activities)	(672)	7,498
Adjustments for:		
Interest Received	(40)	(5)
Depreciation charges	499	259
(Increase)/Decrease in debtors	(4,491)	1,925
Increase /(Decrease) in creditors	22,152	(4,628)
Net cash provided by operating activities	17,448	5,049

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Cash at bank and in hand	156,743	139,255
Total cash and cash equivalents	156,743	139,255

**THE STEVEN JAMES PRACTICE
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Charity Information

The Steven James Practice 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 52a Poole Road, Bournemouth, Dorset BH4 9DZ. The charitable company is a public benefit entity.

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

(a) Basis of Preparation

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

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

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

(b) Income

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

- Donations and legacies are received by way of donations and gifts and are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the donation.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activities is accounted for when earned.
- Grants, whether "capital" grants or "revenue" grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT, as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and their associated support costs.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

(d) Tangible Fixed Assets

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

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

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

Fixtures and fittings	20%	Straight Line
Plant and Machinery	25%	Straight Line

(e) Debtors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2020

1. ACCOUNTING POLICIES (Continued)

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

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

(g) **Creditors and Provisions**

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

(h) **Finance Lease Agreements**

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

(j) **Operating Lease Agreements**

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

(k) **Pension Costs**

The charitable company operates a defined contribution scheme, payments to the scheme are charged as an expense as they fall due.

(l) **Taxation**

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

(m) **Fund Accounting**

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

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

Restricted Funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of designated and restricted funds is set out in the notes to the Financial Statements.

(n) **Financial Instruments**

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

(o) **Significant Judgments and Estimates**

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

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
Information and Counselling				
GamCare Trust	124,016	-	124,016	110,041
Room rental	-	14,822	14,822	11,067
Private income	-	1,342	1,342	-
Total	124,016	16,164	140,180	121,108

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

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

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

In 2019, the income from charitable activities of £11,067 was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2020

3. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
Bank interest	-	40	40	5

In 2019 the income from investments of £5 was unrestricted.

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted Funds £	Information and Counselling £	2020 Total £	2019 Total £
Direct staff costs	33,183	-	33,183	32,939
Counselling charges	53,212	-	53,212	46,175
Support costs	36,421	16,876	53,297	33,091
Governance costs	1,200	-	1,200	1,410
Total	124,016	16,876	140,892	113,615

The expenditure on charitable activities in 2019 of £110,041 was all restricted, and £3,574 unrestricted.

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

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

	General Support £	Governance £	2020 Total Funds £	2019 Total Funds £	Basis of Apportionment
Premises	19,972	-	19,972	22,249	Usage
Travel and subsistence	3,224	-	3,224	1,241	Usage
Office costs	7,520	-	7,520	8,723	Usage
Advertising and promotions	480	-	480	345	Usage
Website development	230	-	230	189	Usage
Legal and professional fees	1,372	-	1,372	85	Usage
Independent examiners fees	-	1,200	1,200	1,410	Governance
Depreciation	499	-	499	259	Usage
Management Charges	20,000	-	20,000	-	Usage
Total	53,297	1,200	54,497	34,501	

6. NET (EXPENDITURE)/INCOME FOR THE YEAR

This is stated after charging:

	2020 £	2019 £
Depreciation	499	259
Independent examiners fees	1,200	1,410

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2020

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

Staff costs were as follows:

	2020 £	2019 £
Salaries, wages and consultancy	26,746	29,137
Social Security costs	3,715	-
Employee pension costs	679	151
Total	31,140	29,288

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

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

	2020	2019
Service provision	3	3

No members of the Management Committee received any remuneration or expenses during the year (2019 - none).

8. TANGIBLE FIXED ASSETS

	Plant & Machinery £	Total £
Cost		
At 1 April 2019	7,599	7,599
Additions	-	-
At 31 March 2020	7,599	7,599
Depreciation		
At 1 April 2019	7,100	7,100
Charge for the year	499	499
At 31 March 2020	7,599	7,599
Net Book Values		
At 31 March 2020	-	-
At 31 March 2019	499	499

9. DEBTORS

	2020 £	2019 £
Trade Debtors	2,572	-
Other debtors	-	2,068
Prepayments	4,560	573
Total	7,132	2,641

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2020

10. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	4,339	-
Accruals	5,223	5,994
PAYE	-	603
Salaries	-	3,151
Amounts due to related organisation		
Social Care in Action	22,338	-
Total	31,900	9,748

11. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2020 £	2019 £
Financial assets that are debt instruments	7,132	-
Financial liabilities that are debt instruments	31,900	9,145

12. ANALYSIS OF CHARITABLE FUNDS

	At 01.04.19 £	Incoming Resources £	Outgoing Resources £	At 31.03.20 £
Unrestricted Funds				
General Fund	132,647	16,204	(16,876)	131,975
Total Unrestricted Funds	132,647	16,204	(16,876)	131,975
Restricted Funds				
GamCare	-	124,016	(124,016)	-
Total Funds	132,647	140,220	(140,892)	131,975

Unrestricted Funds

Unrestricted funds comprise those funds which trustees are to use:

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

Restricted Funds

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

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

	At 01.04.18 £	Incoming Resources £	Outgoing Resources £	At 31.03.19 £
Prior Year				
Unrestricted Funds				
General Fund	125,149	11,072	(3,574)	132,647
Total Unrestricted Funds	125,149	11,072	(3,574)	132,647
Restricted Funds				
GamCare	-	110,041	(110,041)	-
Total Funds	125,149	121,113	(113,615)	132,647

13. CAPITAL COMMITMENTS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2020

14. RELATED PARTIES

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

The Steven James Practice undertook transactions with other related organisations in the normal course of activities £nil (2019: nil).

At 31 March 2020, The Steven James Practice had outstanding balances with related organisations as disclosed in Note 10.

15. TAXATION

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

16. LEGAL STATUS OF THE CHARITABLE COMPANY

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

17. ULTIMATE CONTROL

The Steven James Practice is a member of the SCiA group of social enterprises.

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

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

The Trustees of Social Care in Action appoint and remove the Trustees to the Management Committees of all subsidiaries.

Social Care in Action is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission (1096903) and Companies House in England and Wales (04526806).

Copies of the consolidated accounts can be obtained from its principal address at Amplevine House, Dukes Road, Southampton, SO14 0ST.