

**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

REPORT & FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2018**

COMPANY REGISTRATION NUMBER 04699108

REGISTERED CHARITY NUMBER 1100782

**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2018

The Management Committee is pleased to present its annual report and audited Financial Statements for the year ended 31 March 2018, 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) including early adoption as amended January 2016.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Options Wellbeing Trust
Charity Registration Number:	1100782
Company Registration Number:	04699108
Registered Office and Operational Address:	147 Shirley Road Southampton SO15 3FH

The Management Committee are the directors of the charitable company for the purpose 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	Chairperson	
	D Chamberlain		
	C Beech		Res Jan 18
	D Lodge		
	W Hughes		
	L Judd		App Dec 17
	M Venables		App Dec 17
	M Patel		App Dec 17

Chief Executive Officer: N Keeley

Company Secretary: G Dibben

Our Advisors:

Independent examiner:	Saffery Champness LLP Midland House 2 Poole Road, Bournemouth BH2 5QY
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Bankers:	Lloyds Bank - Totton National Westminster Bank Plc - Southampton CAF Bank Ltd – West Malling
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REPORT OF THE MANAGEMENT COMMITTEE (Continued)

For the year ended 31 March 2018

OBJECTIVES AND ACTIVITIES

The charitable company's objectives at the beginning of the financial year were:

- To preserve and protect mental health by the provision of a counselling service to all sections of the community who are suffering from psychological or emotional distress, employment or relationship problems and particularly relating to addictions;
- To promote, preserve and protect physical and mental good health in the workplace by the provision of training, education and a counselling service for both employers and employees; and
- To provide education and training for those involved in counselling.

The main objectives of the charitable company for the year were to develop and promote its new services whilst continuing to provide high quality, user-friendly services to its traditional client group.

The charitable company has employed a number of strategies to meet these objectives including:

- The implementation of the initial business plan to chart and monitor development and progress of new service development;
- Increasing alcohol awareness activities;
- Allocation of reserves to develop and promote new service provision;
- Provision of a wider range of counselling services across its sites;
- Increase in number of sites from which services are delivered;
- Staff training;
- Development of new systems and procedures to accommodate the needs of a wider group of stakeholders;
- Networking and working in partnership with other agencies and businesses; and
- Recruiting and training additional volunteers to meet the increasing demand for its services, particularly counselling services for those concerned about their own or someone else's gambling.

Public Benefit Statement

Our main activities are described above. All our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the Management Committee has considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCES

This marks the first full year of Options Wellbeing Trust operating as a wholly owned subsidiary of Social Care in Action.

The Trustees are pleased to report that most of the transition processes have been completed, including phase one of the upgrading of Options Wellbeing Trust computers and migration to Social Care in Action server. Although there is still work to do, the immediate risk of system failure and data loss has been removed.

A further risk the Trust had to contend with was an arson attack on the Annexe building used for training at its Southampton headquarters the week before Christmas. The building is fortunately repairable and following a number of delays the reinstatement work has now commenced.

This has impacted on internal training and use of the premises by other groups, in particular Steps to Wellbeing, to whom the Trustees are grateful for their understanding in having to find alternative accommodation from which to run their groups.

One of the key challenges facing Options this year has been in respect of its core work providing counselling support to problem gamblers and their relatives. Actual funding reduced by 2.65% alongside an expected increase in activity levels.

Through careful management, the Trustees are able to report that the service has managed to achieve a 12% increase in the number of appointments it offered to clients over the previous year. The Trustees are grateful to the Options team for their dedication and hard work in achieving this particularly as it is set against considerable and prolonged uncertainty regarding the future shape of GamCare Services. This uncertainty has meant it has not been possible to recruit and train new counsellors thereby increasing the pressure on the existing team.

Although the service faced reductions in funding in respect of its gambling services, and restrictions in its ability to increase its staffing, the Trustees are pleased to report that there has been a 17% increase in the number of appointments offered. A 23% increase in income in respect of self-funding clients who receive Generic counselling for a wide range of issues including anxiety, depression, low self-esteem, bereavement, relationships, addictions and many other issues.

The counselling services, both Gambling and Generic, have proved to offer public benefit to the community. Feedback from Options clients shows the counselling they have received to have had a positive impact on their lives, with responses to end of treatment feedback questionnaires showing all clients reporting improvement in their wellbeing with 22% reporting a very positive change in their situation and 78% a totally positive change.

Positive feedback has also been received in respect of client's experience of counsellors with 15% feeling their counsellor responded well to their situation and 85% very well; with 9% feeling very understood and 91% totally understood by their counsellor.

"My counsellor was brilliant and gave me a lot of things to think about which enabled me to understand, accept and most importantly self-help by guiding me — Thankyou"

It is a credit to the whole team that clients were very satisfied (4%) or totally satisfied (96%) with the Service.

"Excellent all round. Receptionist was very helpful and sympathetic at all times"

This has once again been a challenging year for Options Wellbeing Trust with all the uncertainties surrounding its core gambling work. The Trustees are grateful to all the staff, volunteers and stakeholders for their continued support, commitment and dedication that has ensured, despite the uncertainties they have faced, that Options Wellbeing Trust has continued to provide its clients with high quality services in a professional manner.

Options Wellbeing Trust looks forward to a more settled year ahead with positive growth and development.

REPORT OF THE MANAGEMENT COMMITTEE (Continued)

For the year ended 31 March 2018

FINANCIAL REVIEW

The charitable company achieved a surplus of £25,435 on its activities in the year to 31 March 2018, compared to a surplus of £518,465 in the previous year.

Income decreased to £200,580 in the year compared to £276,761 in the previous year, which include a surplus on the sale of property of £83,922.

Expenditure decreased to £175,145 in the year compared to £184,385 in the previous year.

The charitable company's reserves are £1,057,589 as at 31 March 2018 compared to £1,032,154 as at 31 March 2017.

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

The charitable company participates in the Hampshire County Council pension scheme, which is a Defined Benefit Scheme. In the year to 31 March 2017, the Management Committee approved the re-assessment of the pension liability. The pension liability is now recalculated on a discounted cash flow of the approved 25 year repayment plan to eliminate the historic deficit under the scheme.

Principal Funding Sources

The principal funding sources of the charitable company are by way of a contract for specific services.

Gambling services across Hampshire and Milton Keynes are funded through a partnership with GamCare, the national agency for responsible gambling.

Options Wellbeing Trust also has contracts with Hampshire Probation Service. The general counselling service is self-funded.

Investment Policy

The Management Committee considers the most appropriate policy for investing funds is to keep the fund in liquid form via investing in bank and building society deposit accounts. This policy is continuously under review.

Reserves Policy and Going Concern

The Management Committee determined that, in order to

- provide for fluctuations in income and expenditure;
- ensure continuity of services; and
- save for the future risks to Options Wellbeing Trust and its staff (and this would include the potential crystallisation of the Local Government Pension Scheme)

it would work towards holding a sum of money equivalent to twelve months' of resources expended. The Management Committee is now satisfied that this has been achieved.

In order to develop and promote its services. The Management Committee has agreed to use some of its reserves, thereby increasing the public benefit and will be monitoring this via the Business Development Plan.

The reserves policy is normally reviewed annually at the board meeting immediately preceding the charitable company's Annual General Meeting in any year and recommendations made are announced at the Annual General Meeting.

The Management Committee is of a view that the charitable company is a going concern.

PLANS FOR FUTURE PERIODS

The Trustees are pleased to report that following more than a year of uncertainty with regard to its delivering services on behalf of GamCare its main commissioner, the model of service delivery has been agreed with Gamble Aware and Options Wellbeing Trust have been awarded a 3 year

contract from the end of June 2018 to deliver a range of support services.

All existing staff have been trained in the New Model of Service Delivery. The new model will allow Options Wellbeing Trust to increase the range of services it is able to offer Problem Gamblers and those who are concerned for them. The range of interventions will include Brief Interventions, Extended Brief Interventions, Structured Psychosocial Interventions, including counselling and group work, and will focus on a recovery approach and allow clients to step up or down the intensity level according to their needs. The Options team and Trustees are excited to have the opportunity of providing a wider range of tailor-made interventions.

During the coming months, Options Wellbeing Trust will be able to recruit and train volunteers to deliver these interventions, providing them with career development opportunities and increasing the range and volume of support it is able to offer the community.

The Trustees appreciate that changing to a new model of working has, and is, taking a not inconsiderable time and effort in developing new systems and associated changes in paperwork and data recording, development of client support materials and training programmes, as well as adapting to new methods and ways of working. The Trustees are grateful to the Options Team for positively and enthusiastically embracing these changes.

Recognising the need to ensure services can be delivered by a range of mechanisms, the Trustees have invested in computers for all counselling rooms thus enabling counsellors to deliver sessions via web-based media.

Further investment is planned to include a new telephone system allowing extended contact times, seamless services between geographical sites, and text appointment reminder services. All of which should increase efficiency and improve the service Options is able to offer to its clients.

The Trustees are pleased to report that work to rebuild the Annexe used for training at Options Southampton headquarters has commenced, and should be completed by the end of August allowing for the planned training of newly recruited volunteers to go ahead.

Alongside the changes in service delivery for Options main area of work - gambling - the Trustees are pleased to have been able to offer support to Options Chief Executive Officer in developing a business plan that will enable planned development of all its services over the next 3 years, and are grateful to Cogent Ventures for the support provided. Much of the success of this development plan will depend on the marketing of Options services. The Trustees are confident that the Social Care in Action Head of Business Development, working closely with Options Chief Executive Officer, develop and implement an effective marketing plan which will enable the planned 15% year on year increase in self funded counselling to come to fruition. The development of the new Business Plan, and embedding of the new GamCare Models of Care, supported by the improved IT, will serve to guide Options Wellbeing Trust to a secure future.

The Trustees are delighted to report that, with the continued dedication of Options staff and volunteers, together with the support of Social Care in Action, they are confident that Options Wellbeing Trust will be well placed to increase and enhance the support it is able to offer the Communities it serves.

REPORT OF THE MANAGEMENT COMMITTEE (Continued)

For the year ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 March 2003 and registered as a charity on 19 November 2003. 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.

Recruitment and Appointment of 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.

Trustee 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 obligation of board members. The main documents, which set out the operational framework for the charitable company including the Memorandum of Articles.
- 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 eight 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 Options Wellbeing Trust's service delivery to its Chief Executive Officer 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 other members of the group are Social Care in Action, SCA Care, SCA Transport Services, SCA Trafalgar Dental Services, SCA Fenwick 2 Limited and Southampton Healthy Living.

Social Care in Action is a company limited by guarantee and a registered charity.

Southampton Healthy Living is a company limited by guarantee.

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

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

GamCare services are provided on behalf of GamCare the National Agency. The Chief Executive Officer of Options Wellbeing Trust sits on the National Clinical Governance Network for Gambling. Counselling services work to the British Association of Counselling and Psychotherapy's Standards and Ethics.

Key Management and Personnel Remuneration

The Management Committee consider the Management Committee and the Chief Executive Officer comprise the key management personnel of the charitable company in charge of directing and controlling the charitable company and running and operating the charitable company on a day-to-day basis.

All Management Committee members give their time freely and no remuneration to members of the Management Committee was paid in the year.

The pay of the Chief Executive Officer is reviewed by the Management Committee periodically on the basis of the performance of the individual concerned and the charitable company as a whole.

REPORT OF THE MANAGEMENT COMMITTEE (Continued)**For the year ended 31 March 2018****RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE**

The charitable company's Management Committee (who are trustees for the purposes of charity law and directors for the purposes of company law) are responsible for preparing an annual report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Management Committee to prepare Financial Statements for each financial period, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial 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 charitable company will continue on that basis.

The Management Committee is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee is 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.

Approved by the Management Committee on 10 October 2018 and signed on its behalf by:



.....
G DIBBEN
CHAIR

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

FOR THE YEAR ENDED 31 MARCH 2018

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

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

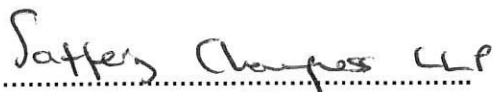
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Saffery Champness LLP
Chartered Accountants

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

12 October 2018

**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

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

FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds £	2018 Total Funds £	2017 Total Funds £
INCOME				
Charitable activities	2	193,852	193,852	192,593
Investments	3	87	87	246
Other Income:				
- Gains on disposal of fixed assets		6,641	6,641	83,922
TOTAL		200,580	200,580	276,761
EXPENDITURE				
Charitable activities	4	(175,145)	(175,145)	(184,385)
TOTAL		(175,145)	(174,145)	(184,385)
NET INCOME	6	25,435	25,435	92,376
OTHER RECOGNISED GAINS				
Defined benefit pension scheme		-	-	202,863
Gains on revaluation of fixed assets		-	-	223,226
NET MOVEMENT IN FUNDS FOR THE YEAR		25,435	25,435	518,465
RECONCILIATION OF FUNDS				
Total funds brought forward		1,032,154	1,032,154	513,689
Total funds carried forward		1,057,589	1,057,589	1,032,154

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

**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 31 MARCH 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible fixed assets		542,129	533,936
Investment Properties		131,520	133,260
TOTAL FIXED ASSETS	8	673,649	667,196
CURRENT ASSETS			
Debtors	9	5,502	7,843
Cash at bank and in hand		517,267	480,823
TOTAL CURRENT ASSETS		522,769	488,666
LIABILITIES			
Creditors: Amounts falling due within one year	10	(38,848)	(20,834)
NET CURRENT ASSETS		483,921	467,832
TOTAL ASSETS LESS CURRENT LIABILITIES		1,157,570	1,135,028
CREDITORS: Amounts falling due after more than one year	11	(99,981)	(102,874)
NET ASSETS		1,057,589	1,032,154
THE FUNDS OF THE CHARITABLE COMPANY			
Unrestricted income fund - General		837,757	810,625
Unrestricted income fund - Revaluation reserve		219,832	221,529
TOTAL UNRESTRICTED FUNDS	15	1,057,589	1,032,154
TOTAL CHARITABLE COMPANY FUNDS		1,057,589	1,032,154

For the financial year ended 31 March 2018 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 11 to 17 form part of these Financial Statements.

Approved by the Management Committee on 10 October 2018 and signed on its behalf by:



.....
G DIBBEN



.....
D CHAMBERLAIN

REGISTERED COMPANY NUMBER: 04699108

**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
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CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	1	42,234	7,591
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CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		87	246
Proceeds from disposal of asset		6,641	197,564
Acquiring new assets		(12,518)	-
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NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES		(5,790)	197,810
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Change in cash and cash equivalents in the year		36,444	205,401
Cash and cash equivalents at the beginning of the year		480,823	275,422
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Cash and cash equivalents at the end of the year	2	517,267	480,823
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**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2018

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

	2018	2017
	£	£
Net income for the year	25,435	92,376
(as per the Statement of Financial Activities)		
Adjustments for:		
Interest Received	(87)	(246)
Gain on Pension Scheme	-	202,863
Depreciation charges	6,065	6,804
Profit on disposal of assets	(6,641)	(83,922)
Decrease/(Increase) in debtors	2,341	(4,109)
Increase/(Decrease) in creditors	15,121	(206,175)
Net cash provided by operating activities	42,234	7,591

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018	2017
	£	£
Cash at bank and in hand	517,267	480,823
Total cash and cash equivalents	517,267	480,823

**OPTIONS WELLBEING TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES

Charity Information

Options Wellbeing Trust 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 147 Shirley Road, Southampton, SO15 3FH. 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 is included in full in the Statement of Financial Activities when the society 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, 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.

(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 an appropriate basis.

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
Computer equipment	25%	Straight Line
Freehold property (buildings)		Over 50 years

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2018

1. ACCOUNTING POLICIES (Continued)

(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.

(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 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 to the Statement of Financial Activities as incurred.

(k) Pension Costs

The charitable company operates a defined benefit pension scheme within a multi-employer plan, operated by Hampshire County Council. Sufficient information is not now available to measure the net defined liability for its obligations under the defined benefit plan and, therefore, the charitable company has accounted for the plan in the year to 31 March 2017 as if it were a defined contribution plan.

In the years up to 31 March 2016 there was sufficient information for the charitable company to account for the pension scheme as a defined benefit plan.

The charitable company has, however, 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.

(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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2018

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	2018 Total Funds £	2017 Total Funds £
Information and Counselling			
Gamcare Trust	141,025	141,025	144,869
Private counselling	26,591	26,591	21,570
Hampshire Probation	-	-	2,285
Property rental	26,236	26,236	21,810
Training fees	-	-	1,739
Other income	-	-	320
Total	193,852	193,852	192,593

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 unfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

The grants and donations shown above relate to payments received during the charitable company's year to 31 March 2018 but adjusted for any deferrals where the expenditure arising for that grant is being incurred in a subsequent year.

In 2017, the income from charitable activities of £192,593 was unrestricted.

3. INVESTMENTS

	Unrestricted Funds £	2018 Total Funds £	2017 Total Funds £
Bank interest	87	87	246

In 2017 the income from investments of £246 was unrestricted.

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Information and Counselling £	2018 Total £	2017 Total £
Direct staff costs	119,974	119,974	118,919
Support costs	53,710	53,710	62,316
Governance costs	1,461	1,461	3,150
Total	175,145	175,145	184,385

The expenditure on charitable activities in 2018 of £175,145 (2017 - £184,385) was all 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2018

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS (Continued)

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Premises	28,370	-	28,370	Usage
Staff welfare	570	-	570	Usage
Travel and subsistence	1,990	-	1,990	Usage
Office costs	6,917	-	6,917	Usage
Advertising and promotions	1,620	-	1,620	Usage
Website development	1,097	-	1,097	Usage
Legal and professional fees	5,185	-	5,185	Usage
Independent examiners fees	-	1,461	1,461	Governance
Bank charges and interest	815	-	815	Transactions
Depreciation	6,065	-	6,065	Usage
Subscriptions	1,081	-	1,081	Usage
Total	53,710	1,461	55,171	

6. NET INCOME FOR THE YEAR

This is stated after charging:

	2018 £	2017 £
Depreciation	6,065	6,804
Independent examiners fees / Auditor's remuneration	1,461	3,000

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

Staff costs were as follows:

	2018 £	2017 £
Salaries, wages and consultancy	98,833	105,747
Social Security costs	5,183	582
Employee pension costs	7,228	6,651
Total	111,244	112,980

No employee received emoluments of more than £60,000 during the year (2017 - nil).

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

	2018	2017
Service provision	11	11

No members of the Management Committee received any remuneration or expenses during the year (2017 - none).
The remuneration and benefits of the key management personnel in the year total £36,818 (2017 - £31,212).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2018

8. TANGIBLE FIXED ASSETS

	Investment Property £	Freehold Property £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost					
At 1 April 2017	135,000	538,000	12,146	13,776	698,922
Additions	-	-	-	12,518	12,518
Disposals	-	-	(6,641)	(13,776)	(20,417)
At 31 March 2018	135,000	538,000	5,505	12,518	691,023
Depreciation					
At 1 April 2017	1,740	4,064	12,146	13,776	31,726
Charge for the year	1,740	4,064	-	261	6,065
Disposals	-	-	(6,641)	(13,776)	(20,417)
At 31 March 2018	3,480	8,128	5,505	261	17,374
Net Book Values					
At 31 March 2018	131,520	529,872	-	12,257	673,649
At 31 March 2017	133,260	533,936	-	-	667,196

The charitable company owned three freehold properties at 31 March 2018.

The charitable company revalued, to an estimated fair value, the remaining three properties in Southampton, Basingstoke and Eastleigh. The revaluations for the properties in Basingstoke and Eastleigh were based on a valuation carried out by Vail Williams (chartered surveyors) on 14 April 2016. The remaining property in Southampton was revalued by the trustees based on relevant market information obtained.

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

9. DEBTORS

	2018 £	2017 £
Trade debtors	2,387	1,791
Prepayments	3,115	2,229
PAYE	-	3,620
Amounts due from related societies:		
- SCA Trafalgar Dental Services	-	203
Total	5,502	7,843

10. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	9,010	1,911
Accruals	10,772	13,748
PAYE	1,514	-
Pension contributions	5,532	5,175
Amounts owed to related societies:		
- Social Care in Action	12,020	-
Total	38,848	20,834

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2018

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

	2018 £	2017 £
Pension liability	99,981	102,874

12. COMMITMENTS FOR PENSION PAYMENTS

Future commitments under pension arrangements are as follows:

	2018 £	2017 £
Amounts payable within one year	4,500	4,300
Amounts payable between 2 and 5 years	20,000	19,200
Amounts payable after 5 years	97,700	103,000
	122,200	126,500
Less: Interest and finance charges relating to future periods	(17,719)	(19,326)
Total	104,481	107,174

Pension commitments are analysed as follows:

	2018 £	2017 £
Current obligations	4,500	4,300
Non-current obligations	99,981	102,874
Total	104,481	107,174

13. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2018 £	2017 £
Financial assets that are debt instruments	2,387	1,994
Financial liabilities that are debt instruments	134,913	123,708

14. ANALYSIS OF CHARITABLE FUNDS

	At 01.04.17 £	Incoming Resources £	Outgoing Resources £	At 31.03.18 £
Unrestricted Funds				
General funds	810,625	200,580	(173,448)	837,757
Revaluation reserve	221,529	-	(1,697)	219,832
Total Funds	1,032,154	200,580	(175,145)	1,057,589

15. ANALYSIS OF CHARITABLE FUNDS (Continued)

Unrestricted Funds

Unrestricted funds comprise those funds which trustees are free to use in accordance with the charitable objects. The revaluation reserve arose as a result of the revaluation of the charitable company's freehold properties.

Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. The charitable company has no restricted funds.

16. CAPITAL COMMITMENTS

There were no capital or other commitments at 31 March 2018 (2017 - £nil).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2018

17. RELATED PARTIES

Options Wellbeing Trust 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 Fenwick 2 Limited 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.

Options Wellbeing Trust undertook transactions with other related societies in the normal course of activities £nil (2017: £203)

At 31 March 2018, Options Wellbeing Trust had outstanding balances with related societies as disclosed in Notes 9 & 10

18. 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.

19. PENSIONS

The charitable company participates in the Hampshire County Council pension scheme, which is a multi-employer defined benefit scheme.

The charitable company contributes to their scheme for one current employee.

In the year to 31 March 2017, the charitable company entered into a commitment to fund the deficit by way of contributions calculated by Hampshire County Council. The commitment entered into was £109,137 over a 25 year period.

At 31 March 2018 the commitment outstanding was £104,481.

The potential liability arising on the pension scheme will not crystallize whilst there is at least one contributing member to the pension scheme but will crystallize if the charitable company decides to leave the pension scheme permanently.

The Society also operates a defined contributions scheme. The pension cost charge for the period represents contributions payable by the society to the scheme and amounted to £129 (2017: £nil)

20. 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.

21. ULTIMATE CONTROL

Options Wellbeing Trust 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 society.

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.

The charitable company is a public benefit company whose 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.

