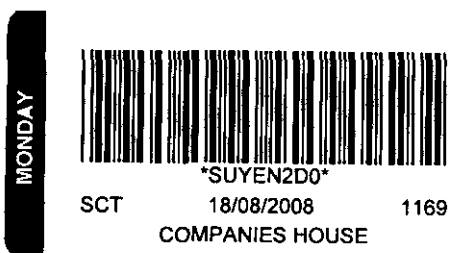


Registration number 184443
Charity Number: SCO23658

Central Carers Association (Falkirk and Clackmannan)
Company limited by guarantee

Abbreviated accounts
for the year ended 31 March 2008



**Independent auditors' report to Central Carers Association (Falkirk and Clackmannan), Company
limited by guarantee, under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 4 to 8 together with the financial statements of Central Carers Association (Falkirk and Clackmannan) for the year ended 31 March 2008 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in an auditors' 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 company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 March 2008, and the abbreviated accounts on pages 4 to 8 are properly prepared in accordance with those provisions.

Other information

On we reported as auditors of Central Carers Association (Falkirk and Clackmannan) to the members on the financial statements prepared under Section 226 of the Companies Act 1985 for the year ended 31 March 2008 and our audit report was as follows:

' We have audited the financial statements of Central Carers Association (Falkirk and Clackmannan) for the year ended 31 March 2008 which comprise the income and expenditure account, statement of financial activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's shareholders, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' 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 company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

**Independent auditors' report to Central Carers Association (Falkirk and Clackmannan), Company
limited by guarantee, under Section 247B of the Companies Act 1985**

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed

We read the directors report and consider the implications for our report if we become aware of any apparent misstatements within it

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements

However, the evidence available to us was limited in respect of the company's participation in a defined benefits pension scheme. The company failed to comply with the Financial Reporting Standard for Smaller Entities (revised 2005) Appendix II Accounting for Retired Benefits Defined Benefit Schemes, by failing to provide us with an Actuarial Value as at 31 March 2007. There were no other satisfactory audit procedures on which we could rely for the purpose of the audit

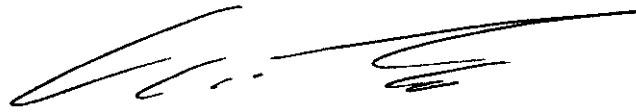
Qualified opinion arising from non compliance with an accounting standard

Except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning the pension scheme, in our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 31 March 2008 and of its deficit for the year then ended,

the financial statements have been properly prepared in accordance with the Companies Act 1985 and

the information given in the Directors' Report is consistent with the financial statements for the year ended 31 March 2008

**Independent auditors' report to Central Carers Association (Falkirk and Clackmannan), Company
limited by guarantee, under Section 247B of the Companies Act 1985**



**Barrie Scott Ltd
Chartered Accountants and
Registered Auditor**

**16 18 Weir Street
Falkirk
FK1 1RA**

13/8/28.

Central Carers Association (Falkirk and Clackmannan)
Company limited by guarantee

Abbreviated balance sheet
as at 31 March 2008

		2008	2007
	Notes	£	£
Fixed assets			
Tangible assets	3	10,027	4,232
Current assets			
Debtors		6,408	3,113
Cash at bank and in hand		170,864	192,268
		<u>177,272</u>	<u>195,381</u>
Creditors: amounts falling due within one year		<u>(4,053)</u>	<u>(5,559)</u>
Net current assets		<u>173,219</u>	<u>189,822</u>
Total assets less current liabilities		183,246	194,054
Net assets excluding pension asset		183,246	194,054
Staff pension liability	4	(63,000)	(63,000)
Net assets		<u><u>120,246</u></u>	<u><u>131,054</u></u>
Reserves			
Restricted funds		35,550	37,301
Unrestricted funds		84,696	93,753
Members' funds		<u><u>120,246</u></u>	<u><u>131,054</u></u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2007) relating to small companies

The abbreviated accounts were approved by the Board on _____ and signed on its behalf by

Margaret C.V. Cheyne
Margaret Cheyne
Director

5/8/2008

The notes on pages 5 to 8 form an integral part of these financial statements.

Central Carers Association (Falkirk and Clackmannan)
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2008

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (Revised 2005)

1.2. Incoming resources

Incoming resources represents the total value, excluding value added tax, of grants and donations towards the charity's activities

All incoming resources are included in the SOFA when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts

1.3. Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure

Expenditure is reported as part of the expenditure to which it relates

Costs of generating funds comprise the costs incurred for fundraising purposes

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

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

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource

1.4. Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	20% Straight line
-------------------------------------	-------------------

Since April 2004, tangible assets costing less than £500 are not capitalised but are debited directly to the SOFA

1.5. Pensions

The company operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the company. The contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over the service lives of employees

Central Carers Association (Falkirk and Clackmannan)
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2008

continued

1.6. Intangible assets

During the year the charity enjoyed the use of premises provided rent free by Clackmannan Council
The value of this gift was estimated at £2,500 (2007 £2,500)

1.7. Grants from external funders

Grants receivable are credited to the SOFA in the year for which they are received

2. Interest receivable and similar income

2008

£

2007

£

Bank interest

5,576

3,764

3. Fixed assets

**Tangible
fixed
assets
£**

Cost

At 1 April 2007

23,859

Additions

9,583

At 31 March 2008

33,442

Depreciation

At 1 April 2007

19,627

Charge for year

3,788

At 31 March 2008

23,415

Net book values

At 31 March 2008

10,027

At 31 March 2007

4,232

Central Carers Association (Falkirk and Clackmannan)
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2008

continued

4. Pension cost note

The company operates a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the company, being invested with insurance companies. Contributions to the scheme are charged to the income and expenditure account so as to spread the cost of pensions over employees' working lives with the company. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation for the purposes of FRS17 was at 31 March 2005, available at 31 March 2006, with the next formal valuation being due at 31 March 2008. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that the price increases would be 3.1%, that salary increases would average 4.6 per cent per year and that present and future pensions would increase at the rate of 3.1 per cent per year.

The pension charge for the year was £20,633 (31 March 2007: £17,526)

The actuarial valuation at 31 March 2006 for the purposes of FRS17 showed that the market value of the scheme's assets was £244,000 and that the actuarial value of those assets represented 100 per cent of the benefits that had accrued to members, after allowing for expected future increases in earnings. The Net Pension Asset as at 31 March 2006 is a liability of £63,000. The contributions of the company will increase over the 3 years from 210% of employees' contributions at year ended 31 March 2006 to 230% at year ended 31 March 2009. The contributions of the employees are fixed.

Additional disclosures, required by FRSSE (effective January 2007), are shown below

The fair value of the scheme assets, the present value of the scheme liabilities and the resulting Deficit, determined in accordance with the requirements of paragraph 2 of appendix II, FRSSE (effective January 2007), are shown below

Local Government Pension Scheme

	2008	2007
	£	£
Total market value of assets	244,000	244,000
Present Value of scheme liabilities	(307,000)	(307,000)
Net pension liability	<u>(63,000)</u>	<u>(63,000)</u>

An analysis of the movements in the surplus/deficit during the year are shown below

Local Government Pension Scheme

	2008	2007
	£	£
Deficit brought forward	(63,000)	(63,000)
Deficit carried forward	<u>(63,000)</u>	<u>(63,000)</u>

Central Carers Association (Falkirk and Clackmannan)
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2008

continued

5. Company limited by guarantee

The liability of the members is limited Every member undertakes to contribute to the assets of the Company in the event of its being wound up during the time that he or she is a member or within one year afterwards for payment of the debts and liabilities of the Company contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up the same and for the adjustments of the rights of the contributors amongst themselves such an amount as may be required, not exceeding in the case of any member the sum of £1 00