

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1995

DIRECTORS:

Susan Baxter
Nick Johnson
Ian Baillie
John Butler
Carol Dutton
Ian Mallinson
Margaret West
Joan Beck
Gunvant Champaneri
Graham Faulkner
Liz Taylor
Sarah Wood

COMPANY SECRETARY:

Richard Clough O.B.E.

REGISTERED OFFICE:

23A Victoria Road
Surbiton
Surrey
KT6 4JZ

AUDITORS:

Haines Watts
Sterling House
165-181 Farnham Road
Slough
Berkshire
SL1 4XP



SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

INDEX TO THE FINANCIAL STATEMENTS

	Page
Report of the Council	1 - 3
Report of the Auditors	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 30TH JUNE 1995

The Council has pleasure in presenting its annual report together with the audited financial statements of the Association for the year ended 30th June 1995.

Principal Activities

The objects for which the Association has been established are:

- * To promote and encourage a high standard of service for people receiving social care.
- * To promote and maintain a high standard of Training and Professional practice in social care.
- * To promote a wide knowledge of developments in social care practice.
- * To keep in touch with individual members of the Association and other organisations for the purpose of providing opportunity for the interchange of knowledge and experience in social care practice.
- * To represent the views of members on matters of social care policy and practice.

Results

The surplus of Income over Expenditure for the year amounted to £2118 (1994 : £3471).

Fixed Assets

Changes in fixed assets are detailed in Note 6 to the financial statements.

Subsequent Events

There are no significant events affecting the Association since the end of the year.

Future Developments

The Council plans to continue to maintain and improve policies which have led to the results achieved in the current year.

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 30TH JUNE 1995

Directors

The directors who served during the year were:-

David Holt	(resigned 31st December 1994)
Susan Baxter	(appointed 1st January 1995) - President
Nick Johnson	(appointed 1st January 1995) - Vice President
Ian Baillie	(appointed 1st January 1995)
John Butler	(appointed 1st January 1995)
Carol Dutton	(appointed 1st January 1995)
Ian Mallinson	(appointed 1st January 1995)
Margaret West	(appointed 1st January 1995)
Joan Beck	(appointed 1st January 1995)
Gunvant Champaneri	(appointed 1st January 1995)
Graham Faulkner	(appointed 1st January 1995)
Liz Taylor	(appointed 1st January 1995)
Sarah Wood	(appointed 1st January 1995)

Statement of Directors' Responsibilities

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:-

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Haines Watts, will be proposed for reappointment in accordance with Section 385 of the Companies Act 1985.

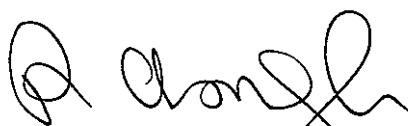
SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 30TH JUNE 1995

This was approved by the council on ...16/4/95... and signed on its behalf.

Signed by Order of the Council,



.....
Richard Clough O.B.E
General Secretary :

REPORT OF THE AUDITORS TO THE MEMBERS OFSOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

We have audited the financial statements on pages 5 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of directors and auditors

As described on page 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

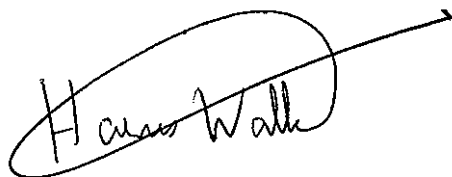
Basis of opinion

We conducted our audit in accordance with Auditing Standards 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 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.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the company at 30th June 1995 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

A handwritten signature in dark ink, appearing to read 'Haines Watts', is written over a large, loopy circular flourish.

Haines Watts
Registered Auditors and
Chartered Accountants

Slough, Berkshire
10th November 1995

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 1995

	<u>Notes</u>	<u>1995</u>		<u>1994</u>	
		£	£	£	£
<u>INCOME</u>					
Members' subscriptions			166056		150080
Investment income	4c		1088		1816
Professional fee income			33626		33632
Other income			414		8056
			<u>201184</u>		<u>193584</u>
<u>ADMINISTRATION EXPENSES</u>					
International affairs		-		1179	
Membership services		7846		9717	
Parliamentary affairs		-		463	
Social care practice		6698		3969	
National officers and staff		26848		18950	
Annual general meetings		1038		897	
Consultancy expenditure		-		1754	
Bank charges		3761		3008	
Publicity and advertising		116		1008	
Members' legal insurance		25642		32828	
Office salaries	4a	165964		136111	
Audit fees	4b	2500		2665	
Legal, accountancy and professional charges		1632		32	
Office and administration expenses		21334		32259	
Rent, rates and insurance		13739		12969	
General expenses		1355		1001	
Depreciation	4b	5978		5616	
Motor expenses		847		1320	
Repairs and renewals		4177		3682	
Hire of equipment	4b	2910		2787	
Executive council		5477		-	
VAT not reclaimable		1963		-	
Interest payable	4d	1605		2365	
		<u>301430</u>		<u>274580</u>	
Less: Management charge to SCA (Education)		(102364)	199066	(84467)	190113
SURPLUS FOR THE YEAR			<u><u>2118</u></u>		<u><u>3471</u></u>

There were no recognised gains or losses other than those recognised in the Income and Expenditure Account.

The notes on pages 7 to 10 form part of these financial statements.

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 30TH JUNE 1995

	<u>Notes</u>	<u>1995</u> £	<u>1994</u> £
FIXED ASSETS			
Tangible assets	6	34460	36882
CURRENT ASSETS			
Debtors: Amounts falling due within one year	7	20890	19416
Debtors: Amounts falling due after one year	8	53149	-
Cash at bank and in hand		5205	55099
		<u>79244</u>	<u>74515</u>
CREDITORS: Amounts falling due within one year	9	(16142)	(9633)
NET CURRENT ASSETS		<u>63102</u>	<u>64882</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		97562	101764
CREDITORS: Amounts falling due after more than one year	10	-	(6320)
NET ASSETS		<u>97562</u>	<u>95444</u>
ACCUMULATED FUND			
Balance at 1st July 1994		95444	91973
Surplus per Income and Expenditure account		2118	3471
Guarantors' funds	11	<u>97562</u>	<u>95444</u>

Approved by the Council on: 16/9/95.....

G. Champeneri
Gurvant Champeneri
Honorary Treasurer

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1995

1. STATUS OF THE ASSOCIATION

The Association is limited by guarantee to the extent that the liability of each member of the Association is limited to £1.

2. STATEMENT OF ACCOUNTING POLICIES

a) Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and incorporate the results of the principal activities which are described in the directors report and which are continuing.

The company has taken advantage of the exemption in Financial Reporting Standard Number 1 from the requirement to prepare a cash flow statement on the grounds that it is a small company.

b) Fixed Assets and Depreciation

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost less the estimated residual value of each asset over its expected useful life as follows:-

Office furniture, fittings and equipment	15% on a reducing balance basis
Leased office equipment	Over term of lease (3 or 5 years)
Motor vehicles	25% on a reducing balance basis

c) Leasing and Hire Purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets and depreciated over the shorter of the lease term and their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

d) Operating Leases

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

e) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

f) Members' Subscriptions

Members' subscriptions are traditionally recorded on a cash received basis. This is contrary to the provisions of Statement of Standard Accounting Practice Number 2. It is felt that it would not be practicable to calculate subscription income on a receivable basis.

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1995

3. TURNOVER

Turnover relates to the principal activities of the company as stated on the Income and Expenditure Account relating wholly to the UK market.

4. SURPLUS FOR THE YEAR

This has been stated after charging or crediting:

a) <u>Staff Costs</u>	<u>1995</u> £	<u>1994</u> £
Staff costs during the year amounted to:		
Office salaries	150965	116846
Social security costs	9636	8990
Pension costs	5363	10275
	<u>165964</u>	<u>136111</u>
The average weekly number of employees during the year was:		
Office and management	<u>11</u>	<u>9</u>
b) <u>Other Items</u>	<u>1995</u> £	<u>1994</u> £
Hire of equipment	2910	2787
Auditors' remuneration	2500	2665
Depreciation	<u>5978</u>	<u>5616</u>
c) <u>Income from Investments</u>	<u>1995</u> £	<u>1994</u> £
Interest received (Gross)	<u>1088</u>	<u>1816</u>
d) <u>Interest Payable</u>	<u>1995</u> £	<u>1994</u> £
Bank loan and overdraft interest	1099	1946
Lease purchase interest	506	419
	<u>1605</u>	<u>2365</u>

5. TAXATION

It is not considered that The Association has a tax liability at the present time.

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1995

6. FIXED ASSETS

	Motor Vehicle	Office Furniture Fittings & Equipment	Total
<u>Cost</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1st July 1994	9898	70764	80662
Additions	-	3556	3556
At 30th June 1995	<u>9898</u>	<u>74320</u>	<u>84218</u>
<u>Accumulated Depreciation</u>			
At 1st July 1994	7559	36221	43780
Charge for the year	585	5393	5978
At 30th June 1995	<u>8144</u>	<u>41614</u>	<u>49758</u>
<u>Net Book Values</u>			
At 30th June 1995	<u>1754</u>	<u>32706</u>	<u>34460</u>
At 30th June 1994	<u>2339</u>	<u>34543</u>	<u>36882</u>

Included above within the net book value of £34,460 are assets bought under lease and hire purchase contracts which total £Nil (1994 : £1,737).

7. <u>DEBTORS</u> : Amounts falling due within one year	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Amounts owed by related undertaking	-	9257
Publications and conferences	16072	5335
Other debtors and prepaid expenses	4818	4824
	<u>20890</u>	<u>19416</u>
8. <u>DEBTORS</u> : Amounts falling due after one year	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Amounts owed by related undertaking	<u>53149</u>	<u>-</u>
9. <u>CREDITORS</u> - Amounts falling due within one year	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Bank loan	6112	4231
Hire purchase creditor	-	214
Other taxes and social security	6524	1864
Other creditors and accrued expenses	1006	824
Audit and accountancy charges	2500	2500
	<u>16142</u>	<u>9633</u>

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1995

10. <u>CREDITORS</u> - Amounts falling due after more than one year	<u>1995</u> £	<u>1994</u> £
Bank loan repayable within five years by instalments	<u>-</u>	<u>6320</u>

11. <u>RECONCILIATION OF MOVEMENT IN GUARANTORS' FUNDS</u>	<u>1995</u> £	<u>1994</u> £
Surplus for the year	2118	3471
Guarantors' funds at 1st July 1994	95444	91973
Guarantors' funds at 30th June 1995	<u>97562</u>	<u>95444</u>

12. OPERATING LEASE COMMITMENTS

The amounts due in respect of non-cancellable operating lease rentals falling due within the next twelve months are as follows:-

Under contracts expiring:

	<u>Land and</u> <u>Buildings</u> £	<u>Other</u> <u>Assets</u> £
Within 2 - 5 years	<u>7750</u>	<u>760</u>

13. RELATED UNDERTAKING

Social Care Association (Limited by Guarantee) is a member of Social Care Association (Education) (Limited by Guarantee), which is a registered charity.