

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1996

DIRECTORS:

Nick Johnson
Susan McLean
Ian Baillie
Joan Beck
Gunvant Champaneri
Janti Champaneri
Carol Dutton
Graham Faulkner
Ian Mallinson
John Payne
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)

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SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 30TH JUNE 1996

The Council has pleasure in presenting its annual report together with the audited financial statements of the Association for the year ended 30th June 1996.

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 £536 (1995 : £2118), which is considered satisfactory.

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 1996

Directors

The directors who served during the year were:-

Nick Johnson	President (from 1st January 1996)
Susan McLean	President (to 1st January 1996)
Ian Baillie	
Joan Beck	
John Butler	(to 1st January 1996)
Gunvant Champaneri	
Janti Champaneri	(appointed on 1st January 1996)
Carol Dutton	
Graham Faulkner	
Ian Mallinson	
John Payne	(appointed on 1st January 1996)
Liz Taylor	
Margaret West	(to 1st January 1996)
Sarah Wood	

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 these 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.

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

REPORT OF THE COUNCIL

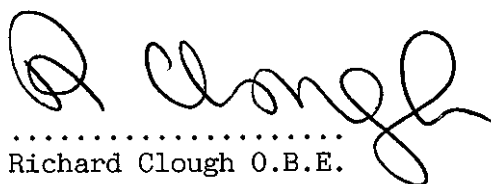
FOR THE YEAR ENDED 30TH JUNE 1996

Auditors

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

This was approved by the council on 30th September 1996 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.

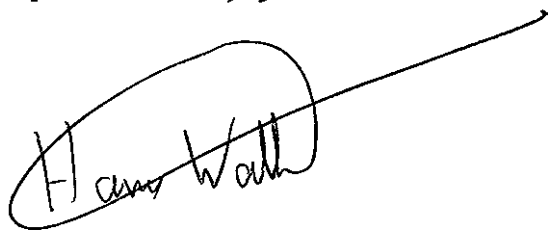
Basis of opinion

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 1996 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 horizontal line. The signature is stylized with a large loop at the beginning and a long, sweeping tail that extends to the right.

Haines Watts
Registered Auditors and
Chartered Accountants

Slough, Berkshire

7th October 1996

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 1996

	<u>Notes</u>	<u>1996</u>		<u>1995</u>	
		£	£	£	£
<u>INCOME</u>					
Members' subscriptions			164250		166056
Investment income	4c		900		1088
Professional fee income			22767		33626
Other income			3923		414
			<hr/>		<hr/>
			191840		201184
 <u>ADMINISTRATION EXPENSES</u>					
Executive council		5510		5477	
Standing committees		6821		14544	
National officers and staff		13742		26848	
Annual general meetings		780		1038	
Bank charges		4478		3761	
Members' insurances		27422		25642	
Office salaries	4a	156587		165964	
Audit fees	4b	2500		2500	
Legal, accountancy and professional fees		8348		1632	
Office and administration expenses		28065		21450	
Rent, rates and insurance		17066		13739	
General expenses		3782		1355	
Depreciation	4b	5278		5978	
Motor expenses		588		847	
Repairs and renewals		3507		4177	
Hire of equipment	4b	3230		2910	
VAT not reclaimable		6756		1963	
Interest payable	4d	5167		1605	
Bad debts		1163		-	
		<hr/>		<hr/>	
		300790		301430	
Less: Management charge to SCA (Education)		(109486)	191304	(102364)	199066
		<hr/>	<hr/>	<hr/>	<hr/>
SURPLUS FOR THE YEAR			<u>536</u>		<u>2118</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 1996

	<u>Notes</u>	<u>1996</u> £	<u>1995</u> £
FIXED ASSETS			
Tangible assets	6	30492	34460
CURRENT ASSETS			
Debtors: Amounts falling due within one year	7	49634	20890
Debtors: Amounts falling due after one year	8	53149	53149
Cash at bank and in hand		16693	5205
		<u>119476</u>	<u>79244</u>
CREDITORS: Amounts falling due within one year	9	(17625)	(16142)
NET CURRENT ASSETS		<u>101851</u>	<u>63102</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>132343</u>	<u>97562</u>
CREDITORS: Amounts falling due after more than one year	10	(34245)	-
NET ASSETS		<u>98098</u>	<u>97562</u>
ACCUMULATED FUND			
Balance at 1st July 1995		97562	95444
Surplus per Income and Expenditure account		536	2118
Guarantors' funds	11	<u>98098</u>	<u>97562</u>

Approved by the Council on: 30th September 1996


Honorary Treasurer

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1996

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 1996

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>1996</u> £	<u>1995</u> £
Staff costs during the year amounted to:		
Office salaries	141681	150965
Social security costs	8942	9636
Pension costs	5964	5363
	<u>156587</u>	<u>165964</u>
The average weekly number of employees during the year was:		
Office and management	<u>9</u>	<u>11</u>
b) <u>Other Items</u>	<u>1996</u> £	<u>1995</u> £
Hire of equipment	3230	2910
Auditors' remuneration	2500	2500
Depreciation	<u>5278</u>	<u>5978</u>
c) <u>Income from Investments</u>	<u>1996</u> £	<u>1995</u> £
Interest received (Gross)	<u>900</u>	<u>1088</u>
d) <u>Interest Payable</u>	<u>1996</u> £	<u>1995</u> £
Bank loan and overdraft interest	5167	1099
Lease purchase interest	-	506
	<u>5167</u>	<u>1605</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 1996

6. FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicle</u> £	<u>Office Furniture Fittings & Equipment</u> £	<u>Total</u> £
At 1st July 1995	9898	74320	84218
Additions	-	1309	1309
At 30th June 1996	<u>9898</u>	<u>75629</u>	<u>85527</u>
<u>Accumulated Depreciation</u>			
At 1st July 1995	8144	41614	49758
Charge for the year	451	4826	5277
At 30th June 1996	<u>8595</u>	<u>46440</u>	<u>55035</u>
<u>Net Book Values</u>			
At 30th June 1996	<u>1303</u>	<u>29189</u>	<u>30492</u>
At 30th June 1995	<u>1754</u>	<u>32706</u>	<u>34460</u>

7. <u>DEBTORS</u> : Amounts falling due within one year	<u>1996</u> £	<u>1995</u> £
Amounts owed by related undertaking	37652	-
Publications and conferences	8099	16072
Other debtors and prepaid expenses	3883	4818
	<u>49634</u>	<u>20890</u>
8. <u>DEBTORS</u> : Amounts falling due after one year	<u>1996</u> £	<u>1995</u> £
Amounts owed by related undertaking	<u>53149</u>	<u>53149</u>
9. <u>CREDITORS</u> - Amounts falling due within one year	<u>1996</u> £	<u>1995</u> £
Bank loan	8645	6112
Other taxes and social security	5220	6524
Other creditors and accrued expenses	1260	1006
Audit and accountancy charges	2500	2500
	<u>17625</u>	<u>16142</u>

SOCIAL CARE ASSOCIATION
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 1996

10. <u>CREDITORS</u> - Amounts falling due after more than one year	<u>1996</u> £	<u>1995</u> £
Bank loan repayable within five years by instalments	<u>34245</u>	<u>-</u>

11. <u>RECONCILIATION OF MOVEMENT IN GUARANTORS' FUNDS</u>	<u>1996</u> £	<u>1995</u> £
Surplus for the year	536	2118
Guarantors' funds at 1st July 1995	97562	95444
Guarantors' funds at 30th June 1996	<u>98098</u>	<u>97562</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>-</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.