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BATH CENTRE FOR VOLUNTARY SERVICE
REPORT OF THE AUDITORS
FOR THE YEAR ENDED 31ST MARCH 2000

I have examined the financial statements attached which have been modified, in the manner permitted for a small company, from the financial statements of the company prepared for its members for the year ended 31st March 2000

In my opinion the directors are entitled under s247 to 249 Companies Act 1985 to deliver modified financial statements in respect of the year ended 31st December 1997 and therefore the modified financial statements have been properly prepared in accordance with Schedule 8 to that Act.

I set out below the text of my report to the members on the full financial statements for the year ended 31st March 2000, dated 28th June 2000

I report to the members of Bath Centre for Voluntary Service Ltd. that I have audited the financial statements attached in accordance with auditing standards.

Responsibilities of board of trustees(directors) and auditors

The board is responsible for the preparation of the financial statements.

It is my responsibility to form an independant opinion, based on my audit, of these financial statements and report my opinion to you.

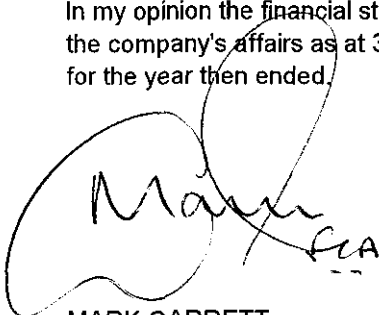
Basis of opinion

I conducted my audit in accordance with auditing standards issued by the Auditing Practices Board. An audit includes the 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 whether the accounting policies are appropriate to the council's circumstances, consistently applied and adequately disclosed.

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

Opinion

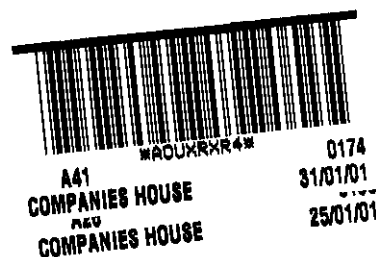
In my opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st March 2000 and of its surplus or deficit for the year then ended.



MARK GARRETT
CHARTERED ACCOUNTANT
REGISTERED AUDITOR

First Floor
11 Laura Place
Bath

Dated: 28th June 2000

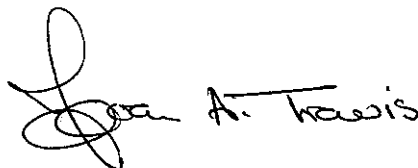


BATH CENTRE FOR VOLUNTARY SERVICE
MODIFIED BALANCE SHEET
AS AT 31ST MARCH 2000

	Notes	1999/2000 £	1998/1999 £
Fixed Assets			
Tangible Fixed Assets	6	85,000	85,000
Investments	8	5,874	7,115
		<u>90,874</u>	<u>92,115</u>
Current Assets			
Debtors	9	9,352	14,681
Cash at bank and in hand		35,232	20,725
Stationery Stock		810	810
		<u>45,394</u>	<u>36,216</u>
Creditors: Amounts falling due within one year	10	- 27,654	- 13,289
Net Current Assets		<u>17,740</u>	<u>22,927</u>
Net Assets		<u>108,614</u>	<u>115,042</u>
Represented by			
<u>Unrestricted funds</u>			
General Funds		10,643	11,159
Designated Funds	11	5,768	11,768
Building		85,000	85,000
Share Investments		5,874	7,115
<u>Restricted Funds</u>	12	<u>1,329</u>	<u>-</u>
		<u>108,614</u>	<u>115,042</u>

In preparing these accounts, I have relied on the exemptions for individual accounts under section 247 of the Companies Act 1985, on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s221 Companies Act 1985 and preparing accounts which give a true and fair view of the state of affairs of the company as at the financial year end and of its profit or loss for the financial year in accordance with the requirements of the Act relating to accounts, so far as is applicable to the company.



Director

These accounts were approved by the Board of Trustees on 24th May 2000

BATH CENTRE FOR VOLUNTARY SERVICE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2000

1 Accounting Policies

- a) The accounts are prepared on an accruals basis and in accordance with applicable accounting standards under Company Law and also follow the Charities Statement of Recommended Practice (SORP) issued October 1995.
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities (SOFA) when received.
- c) Grants, including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received.
- d) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- e) Unrestricted funds are donations and other income received, or generated, for the objects of the charity without further specified purposes and is available as general funds.
- f) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- g) Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.
- h) Fundraising and publicity costs comprise the costs actually incurred in producing materials for promotional purposes, and of raising funds through making grant applications.
- i) Management and administration costs of the charity relate to the costs of running the charity, such as the cost of meetings, audit and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification.
- j) Depreciation will be provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, on a straight-line basis, with effect from April 2000.
- k) Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2 Share Capital

The company is limited by guarantee and does not have a share capital.