COMMUNITY ACCOUNTING PLUS

England & Wales · Charity number 1080565

Details

Other names	C A PLUS
Status	Registered
Legal form	CIO
Registered	2000-05-04
Register	View on the Charity Commission register

Contact

Address	Units 1 and 2 North West 41 Talbot Street Nottingham
Phone	01159470839
Email	support@caplus.org.uk
Website	www.caplus.org.uk

Activities

Objects: “The objects of Community Accounting Plus (“the Objects”) are for the benefit of the public to:• Promote the efficiency and effectiveness of financial management within public benefit organisations by:o providing training, information and advice;o the provision of pro-active and accessible services offering practical help, advice, and support;o building the capacity of public benefit organisations, including the effective use of resources, through the sharing of information and best practice.• Advance education and training in management and administration in public benefit organisations.(“public benefit organisations” means charities (including their wholly owned subsidiaries), voluntary organisations, co-operatives, mutuals, CICs, CIOs and other forms of social enterprises)

Activities: C A Plus supports charities and other voluntary sector organisations to manage themselves well, primarily through the provisions of training, advice and services in accounts, payroll and bookkeeping. It is one of a number of community accounting services across the country

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£680,160	£692,329	£216,653	16
2024-03-31	£641,929	£648,000	£228,822	16
2023-03-31	£590,764	£573,778	£234,893	14
2022-03-31	£547,053	£519,791	£217,907	13
2021-03-31	£547,048	£512,879	£190,645	13

Trustees

Name	Role	Appointed
Alan Marshall		2024-02-21
BEV ANGELL		
Ben Talbot		2023-03-06
Chris Skelly		2023-02-23
Graham Heal		2020-09-23
Richard Almond		2024-09-18

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COMMUNITY ACCOUNTING PLUS

England & Wales - Charity number 1080565

Accounts

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 20
Paragraph	16

Community Accounting Plus

Reference and Administrative Details

Chairman	Graham Heal
Trustees	Bev Angell, Treasurer Chris Skelly Sharon Rich Ben Talbot Alan Marshall Richard Almond (appointed 18 September 2024) Frances Leaman (resigned 27 November 2024) Bea Giaquinto (resigned 30 September 2024)
Senior Management / Leadership Team	John O'Brien, Chief Executive Eva Stevens, Accounting Services Manager Alison Paling, Payroll Services Manager
Charity Registration Number	1080565
Principal Office	Units 1 & 2 Northwest 41 Talbot Street Nottingham NG1 5GL
Independent Examiner	RWB CA Limited Northgate House North Gate New Basford Nottingham NG7 7BQ

Community Accounting Plus

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Bev Angell, Treasurer
	Chris Skelly
	Sharon Rich
	Ben Talbot
	Alan Marshall
	Richard Almond (appointed 18 September 2024)
	Frances Leaman (resigned 27 November 2024)
	Bea Giaquinto (resigned 30 September 2024)
Chairman:	Graham Heal

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation. It is operated under the rules of its constitution dated 27 February 2019 and most recently amended 25 May 2022.

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Full meetings of the trustees are held quarterly with the Sub Committees for Finance and Personnel, meeting in between.

Organisational structure

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's. In 2019 CA Plus converted to become a Charitable Incorporated Organisation.

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 16 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

Objectives and activities

Objects and aims

services to their communities. Our roots are in Nottingham and Nottinghamshire, but CA Plus supports many groups further afield.

The objects of Community Accounting Plus are for the benefit of the public to:
• Promote the efficiency and effectiveness of financial management within public benefit organisations by:
- providing training, information and advice;
- the provision of pro-active and accessible services offering practical help, advice, and support
- building the capacity of public benefit organisations, including the effective use of resources, through the sharing of information and best practice.
• Advance education and training in management and administration in public benefit organisations.

("public benefit organisations" means charities (including their wholly owned subsidiaries), voluntary organisations, CIC's, CIO's and other forms of social enterprises).

CA Plus also supports similar services throughout the UK.

The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

The trustees are committed to ensuring that the charity is well resourced so that energy can be devoted to delivering services rather than struggling for survival.

Activities during the period

Over the last year, we have continued with our transition plan. This plan is enabling us to expand and grow slowly, to become more resilient, and prepare for the retirement of our founding CEO. We've recruited internally for the position of CEO and there has been a slight re-shuffling of the accounts team, in the next year we will need to bring on-board at least one more member of staff to increase our capacity for supporting more groups and improving our services.

In May 2024 we successfully received £18,969 from The National Lottery for 3 years, this has helped us with this transition period and helped with marketing and re-branding which has taken place over this year along with a re-vamp of our website which has now moved over to a new platform. Our website provides free advice and downloadable resources to anyone. It has improved accessibility features, with video walk-throughs for each resource and a downloadable transcript. We hope to add to the resources in time.

One new Financial Management Support service, that enables us to provide higher-level financial guidance to larger groups in need of detailed budgeting and reporting, is going well and we have now added a new booking system so that all groups can easily access financial support and advice in areas such as sorting out a bank reconciliation, train in a new financial system or giving help with creating a budget.

Along side our regular services our practice manager has been setting up and running a "Young Trustees" project. Working with students studying HR & marketing at Nottingham Trent University, the project is looking at ways to reach and engage with young people to encourage them to consider becoming a Trustee within a charity.

Service delivery

We are working with a total of 591 clients, of which 65% are based in our target area of Nottingham City or Nottinghamshire. The quarter January-March 2025 saw our highest ever number of enquiries (87), compared to the average number of enquiries per quarter before then (43). We have already surpassed the total number of enquiries we received in the whole of the calendar year 2023 (111).

Accounts

The number of accounts clients that we work with has remained around 400, this has been steadily increasing over the past few years but due some staff leaving and training up of new staff over the last year we were unable to taken on all the requests for accounts that we received in the 2nd half of the year. With the number of new enquiries we have had in the last few months we would expect this to be increasing again over 2025-26.

Financial Management Support

This new service has continued as in the previous year with a small number of clients receiving on-going support with their financial management, such as increasing the accuracy of their reports to their trustees and helping them to understand and interpret their accounts. However the increase in this service has come more from the ad-hoc support we give almost every day accessible through our new booking system where clients can book support time directly into our accountant's diaries.

Payroll

Many long-term clients continue to use our payroll service, which has increased slightly from 212 groups to 218.

Bookkeeping

Bookkeeping this year has remained at a steady level. Over the last year our bookkeeping manager left which did mean that we had to turn away a few new enquiries and concentrate on supporting the current groups that we were already working with. We will look to grow this service again in the future. Over the last year we have clarified and simplified the precise details of what we offer under this service.

QuickBooks Online

We continue to offer a discounted QuickBooks package to a range of groups, which again has increased slightly this year from 322 to 329.

Free resources and training

Our suite of free resources remains available for any group to use, download, and adapt to their needs and we frequently receive positive feedback explaining how helpful these are to small groups. As mentioned above, this is an area that we have improved and expanded upon by bringing the resources up to date, increasing their accessibility, and making them easier to find on our website.

Lloyds Bank Foundation - Enhance

We receive a small number of commissions from the Lloyds Bank Foundation to support groups with a package of support over a few months.

Public benefit

The simple underlying principle for our work is that if we can help charities and other public benefit organisations deal with the financial side of life, making this as efficient and well managed as possible, then they, in turn, can better serve our communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

This last financial year has been quite difficult with staff changes that have meant a lot of extra work on the shoulders of our management team, ensuring that we can still meet all the work commitments whilst at the same time training up new staff. This comes at a time of change where we were preparing for the CEO to step down and hand over this role after more than 30 years.

It was always expected that this year would make a loss, the budget for the year was for a loss of £16,257 whereas the closing position was only £12,169. For 2025-26 the budget has been set as almost break-even.

Policy on reserves

At 31 March 2025, free reserves amounted to £215,981 (2024: £228,045). This represents approximately 31% (2024: 35%) of annual expenditure, or 3.7 months' worth (2024: 4.2). It was expected that reserves would take a slight dip over this year and we will be working hard to try to return these to levels of a couple of years ago.

Our reserves position remains sound and continues to be closely monitored.

Plans for future periods

Aims and key objectives for future periods

For 2025-26 it is planned that we will continue with the same activities as last year. We hope to increase our client base across each area of service and with a new CEO taking over from April 2025 it is going to be a year where we consolidate the excellent work of the past, looking to keep up the good reputation that CA Plus has in the field of Charity Finance.

There are a number of changes coming over the next year with a new Charities SORP and changes to accounting regulations as well as changes to accounts filing methods. We are looking to keep abreast of these changes and make sure we are ready to adapt accordingly.

Community Accounting Plus

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

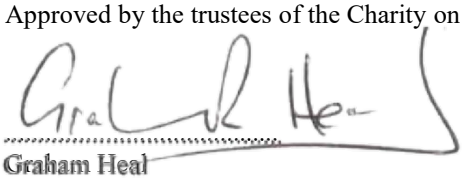
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on 12/12/2025 and signed on its behalf by:



Graham Heal
Chairman

Community Accounting Plus

Independent Examiner's Report to the trustees of Community Accounting Plus

I report to the trustees on my examination of the accounts of Community Accounting Plus for the year ended 31 March 2025.

Responsibilities and basis of report

As the Charity trustees of Community Accounting Plus you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Community Accounting Plus's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Community Accounting Plus's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Community Accounting Plus as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....

Nick Bonnello FCA
Institute of Chartered Accountants in England and Wales

Northgate House
North Gate
New Basford
Nottingham
NG7 7BQ

Date:15/12/2025.....

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	19,129	7,113	26,242
Charitable activities	3	645,804	-	645,804
Investment income	4	8,114	-	8,114
Total income		673,047	7,113	680,160
Expenditure on:				
Charitable activities	5	(685,216)	(7,113)	(692,329)
Total expenditure		(685,216)	(7,113)	(692,329)
Net expenditure		(12,169)	-	(12,169)
Net movement in funds		(12,169)	-	(12,169)
Reconciliation of funds				
Total funds brought forward		228,822	-	228,822
Total funds carried forward	16	216,653	-	216,653

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	61,039	3,000	64,039
Charitable activities	3	571,066	-	571,066
Investment income	4	6,824	-	6,824
Total income		638,929	3,000	641,929
Expenditure on:				
Charitable activities	5	(637,616)	(10,384)	(648,000)
Total expenditure		(637,616)	(10,384)	(648,000)
Net income/(expenditure)		1,313	(7,384)	(6,071)
Net movement in funds		1,313	(7,384)	(6,071)
Reconciliation of funds				
Total funds brought forward		227,509	7,384	234,893
Total funds carried forward	16	228,822	-	228,822

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

Community Accounting Plus

(Registration number: 1080565)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	672	777
Current assets			
Debtors	12	86,076	78,688
Cash at bank and in hand	13	184,429	191,822
		270,505	270,510
Creditors: Amounts falling due within one year	14	(54,524)	(42,465)
Net current assets		215,981	228,045
Net assets		216,653	228,822
Funds of the Charity:			
Unrestricted income funds			
Unrestricted funds		216,653	228,822
Total funds	16	216,653	228,822

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 12/12/2025 and signed on their behalf by:

Graham Heal
Chairman

Community Accounting Plus

Cash Flow Statement for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(12,169)	(6,071)
Adjustments to cash flows from non-cash items			
Depreciation		720	1,083
Investment income	4	(8,114)	(6,824)
		(19,563)	(11,812)
Working capital adjustments			
Increase in debtors	12	(7,388)	(14,900)
Increase in creditors	14	2,203	1,638
Increase/(decrease) in deferred income		9,856	(3,880)
Net cash flows from operating activities		(14,892)	(28,954)
Cash flows from investing activities			
Interest received	4	8,114	6,824
Acquisitions of tangible assets	11	(615)	(541)
Net cash flows from investing activities		7,499	6,283
Net decrease in cash and cash equivalents		(7,393)	(22,671)
Cash and cash equivalents at 1 April		191,822	214,493
Cash and cash equivalents at 31 March		184,429	191,822

All of the cash flows are derived from continuing operations during the above two periods.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Community Accounting Plus meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% straight line
General equipment	20% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	54	-	54	500
Grants, including capital grants;				
Government grants	19,075	-	19,075	60,539
Grants from other charities	-	7,113	7,113	3,000
	19,129	7,113	26,242	64,039

	Unrestricted funds £	Restriced funds £	Total funds £
Grants and donations			
Nottinghamshire County Council	19,075	-	19,075
The National Lottery Grant fund	-	7,113	7,113
Sundry donations	54	-	54
	19,129	7,113	26,242

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees	644,495	644,495	571,066
Sundry income	1,310	1,310	-
	645,805	645,805	571,066

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	8,114	8,114	6,824

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Bank charges	851	-	851	880
Bad debts	109	-	109	201
Cleaning & hygiene	463	-	463	321
Online accounting recharges	47,214	-	47,214	41,069
Communications	5,436	-	5,436	4,739
Depreciation	720	-	720	1,083
Equipment	1,023	-	1,023	1,382
Hospitality	1,188	-	1,188	652
Insurance	3,109	-	3,109	2,863
IT software & maintenance	14,946	-	14,946	16,431
Marketing & re-branding	-	2,770	2,770	-
Meetings	158	-	158	210
Printing & stationery	645	-	645	470
Publications & subscriptions	2,917	-	2,917	3,087
Rent & services	19,308	-	19,308	17,807
Repairs & maintenance	626	-	626	492
Salaries, NICs & pensions	579,960	4,343	584,303	546,938
Sundry expenses	255	-	255	604
Training	1,046	-	1,046	2,108
Travel & subsistence	1,225	-	1,225	879
Utilities	3,218	-	3,218	5,034
	684,417	7,113	691,530	647,250

In addition to the expenditure analysed above, there are also governance costs of £800 (2024 - £750) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	800	800	750
	800	800	750

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	720	1,083

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	497,314	465,584
Social security costs	43,630	39,623
Pension costs	43,359	41,731
	584,303	546,938

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	16	16

15 (2024 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £43,359 (2024 - £41,731).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the Charity were £170,134 (2024 - £163,590).

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	18,920	18,920
Additions	615	615
At 31 March 2025	19,535	19,535
Depreciation		
At 1 April 2024	18,266	18,266
Charge for the year	597	597
At 31 March 2025	18,863	18,863
Net book value		
At 31 March 2025	672	672
At 31 March 2024	654	654

12 Debtors

	2025	2024
	£	£
Trade debtors	50,833	46,208
Prepayments	13,402	12,669
Other debtors	21,841	19,811
	86,076	78,688

13 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	152	197
Cash at bank	184,277	191,625
	184,429	191,822

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	10,721	10,570
VAT grant repayable	29,758	29,145
Other creditors	1,389	-
Accruals	800	750
Deferred income	11,856	2,000
	54,524	42,465

15 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025	2024
Land and buildings	£	£
Within one year	16,698	9,867
In two to five years	48,300	-
	64,998	9,867

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	228,822	673,047	(685,216)	216,653
Restricted funds	-	7,113	(7,113)	-
Total funds	228,822	680,160	(692,329)	216,653

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	227,509	638,929	(637,616)	228,822
Restricted funds	7,384	3,000	(10,384)	-
Total funds	234,893	641,929	(648,000)	228,822

The specific purposes for which the funds are to be applied are as follows:

The Transition Project is a three year project (2023-26) to introduce a new leadership and management structure to support CA Plus into the longer term.

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	672	672
Current assets	270,505	270,505
Current liabilities	(54,524)	(54,524)
Total net assets	216,653	216,653

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	777	777
Current assets	270,510	270,510
Current liabilities	(42,465)	(42,465)
Total net assets	228,822	228,822

18 Related party transactions

There were no related party transactions in the year.

COMMUNITY ACCOUNTING PLUS

England & Wales - Charity number 1080565

Accounts

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 20

Community Accounting Plus

Reference and Administrative Details

Trustees	Graham Heal, Chair
	Bev Angell, Treasurer
	Frances Leaman
	Bea Giaquinto
	Chris Skelly
	Sharon Rich
	Ben Talbot
	Alan Marshall
Senior Management Team	John O'Brien, Chief Executive
	Eva Stevens, Accounting Services Manager
	Alison Paling, Payroll Services Manager
Charity Registration Number	1080565
Principal Office	Units 1 & 2 Northwest 41 Talbot Street Nottingham NG1 5GL
Independent Examiner	Philip Handley FCA Institute of Chartered Accountants in England and Wales HSKS Greenhalgh Ltd Chartered Accountants 3rd Floor, Butt Dyke House 33 Park Row Nottingham NG1 6EE

Community Accounting Plus

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Graham Heal, Chair
	Bev Angell, Treasurer
	Frances Leaman
	Bea Giaquinto
	Chris Skelly
	Sharon Rich
	Ben Talbot
	Alan Marshall (appointed 21 February 2024)
	Julia Wilson (resigned 29 November 2023)
	Ian Wells (resigned 29 November 2023)
	Linda Ellis (resigned 27 July 2023)

Objectives and activities

Objects and aims

We work primarily with small charities and CIC's. With our support, they in turn, are better equipped to deliver services to their communities. Our roots are in Nottingham and Nottinghamshire, but CA Plus supports many groups further afield.

The objects of Community Accounting Plus are for the benefit of the public to:
• Promote the efficiency and effectiveness of financial management within public benefit organisations by:
- providing training, information and advice;
- the provision of pro-active and accessible services offering practical help, advice, and support
- building the capacity of public benefit organisations, including the effective use of resources, through the sharing of information and best practice.
• Advance education and training in management and administration in public benefit organisations.

("public benefit organisations" means charities (including their wholly owned subsidiaries), voluntary organisations, CIC's, CIO's and other forms of social enterprises).

CA Plus also supports similar services throughout the UK.

The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

The trustees are committed to ensuring that the charity is well resourced so that energy can be devoted to delivering services rather than struggling for survival.

Activities during the period

Over the last year, we were able to start putting our transition plan into action. This plan will enable us to expand and grow slowly, to become more resilient, and prepare for the retirement of our founding CEO. We've brought onboard two new members of staff to increase our capacity for supporting more groups and improving our services.

In Autumn 2023, we undertook an in-depth evaluation of our current clients to understand what we do well, and in which areas we can do better. The results of this feedback gave us a framework to be able to source funding, and we successfully received £18,969 from The National Lottery in May 2024

One new service has been rolled out, and another is in development. The first is our Financial Management Support package that enables us to provide higher-level financial guidance to larger groups in need of detailed budgeting and reporting. The second is an Employment Service to supply template policies and contracts for groups wanting reassurance that they're meeting their legal requirements.

Our free webinar programme came to an end following feedback from groups that there are better ways to provide them with free advice and guidance.

A grant of £500 from East Midlands Airport allowed us to host a work placement student from a local school, and our aim is to be in a position to offer more placements throughout the year to get more young people interested in running charities well.

Service delivery

We are working with a total of 573 clients, of which 67% are based in our target area of Nottingham City or Nottinghamshire. We had a total of 112 enquiries from new groups wishing to work with us.

Accounts

The number of accounts clients that we work with has grown again from 370 to 400, in part due to our increased capacity.

Financial Management Support

This new service has been rolled out to 7 clients for ongoing support with their financial management, such as increasing the accuracy of their reports to their trustees and helping them to understand and interpret their accounts.

Payroll

Many long-term clients continue to use our payroll service, which has increased slightly from 208 groups to 212.

Bookkeeping

Bookkeeping is another area in which we have grown substantially thanks to our increased capacity, from 57 groups to 88.

QuickBooks Online

We continue to offer a discounted QuickBooks package to a range of groups, which again has increased slightly this year from 307 to 322.

Timebank

Groups can book one-to-one training and advice sessions with us any time for immediate troubleshooting on QuickBooks setup, reporting, budgeting, and any other ad hoc issue or question they have around finances.

Free resources and training

Our suite of free resources remains available for any group to use, download, and adapt to their needs and we frequently receive positive feedback explaining how helpful these are to small groups. As mentioned above, this is an area that we're looking to improve and expand on by bringing the resources up to date, increasing their accessibility, and making them easier to find on our website.

Lloyds Bank Foundation – Enhance

We receive a small number of commissions from the Lloyds Bank Foundation to support groups with a package of support over a few months.

Public benefit

The simple underlying principle for our work is that if we can help charities and other public benefit organisations deal with the financial side of life, making this as efficient and well managed as possible, then they, in turn, can better serve our communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

In the long term, CA Plus aims to have uncommitted reserves equivalent to between three - six months average annual expenditure.

At 31 March 2024, free reserves amounted to £228,045 (2023: £226,190). This represents approximately 35% (2023: 39%) of annual expenditure, or 4.2 months' worth (2023: 4.7).

Our reserves position remains sound and continues to be closely monitored.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation. It is operated under the rules of its constitution dated 27 February 2019 and most recently amended 25 May 2022.

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Full meetings of the trustees are held quarterly with the Sub Committees for Finance and Personnel, meeting in between.

Organisational structure

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's. In 2019 CA Plus converted to become a Charitable Incorporated Organisation.

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 16 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27/11/2024 and signed on its behalf by:

Graham Heal
Trustee

Community Accounting Plus

Independent Examiner's Report to the trustees of Community Accounting Plus

Independent examiner's report to the trustees of Community Accounting Plus
I report to the trustees on my examination of the accounts of Community Accounting Plus (the Charity) for the year ended 31 March 2024, which are set out on pages 8 to 21.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Institute Of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

HSKS Greenhalgh Ltd
.....

Philip Handley FCA
Institute of Chartered Accountants in England and Wales
HSKS Greenhalgh Ltd
Chartered Accountants
3rd Floor, Butt Dyke House
33 Park Row
Nottingham
NG1 6EE

Date: 11th December 2024

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	61,039	3,000	64,039	74,053
Charitable activities	3	571,066	-	571,066	514,397
Investment income	4	6,824	-	6,824	2,314
Total Income		638,929	3,000	641,929	590,764
Expenditure on:					
Charitable activities	6	(637,616)	(10,384)	(648,000)	(573,778)
Total Expenditure		(637,616)	(10,384)	(648,000)	(573,778)
Net movement in funds		1,313	(7,384)	(6,071)	16,986
Reconciliation of funds					
Total funds brought forward		227,509	7,384	234,893	217,907
Total funds carried forward	19	228,822	-	228,822	234,893

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 19.

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	66,053	8,000	74,053
Charitable activities	3	514,397	-	514,397
Investment income	4	2,314	-	2,314
Total Income		582,764	8,000	590,764
Expenditure on:				
Charitable activities	6	(573,162)	(616)	(573,778)
Total Expenditure		(573,162)	(616)	(573,778)
Net movement in funds		9,602	7,384	16,986
Reconciliation of funds				
Total funds brought forward		217,907	-	217,907
Total funds carried forward	19	227,509	7,384	234,893

Community Accounting Plus

(Registration number: 1080565)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	777	1,319
Current assets			
Debtors	11	78,688	63,788
Cash at bank and in hand	12	191,822	214,493
		270,510	278,281
Creditors: Amounts falling due within one year	13	(42,465)	(44,707)
Net current assets		228,045	233,574
Net assets		228,822	234,893
Funds of the charity:			
Restricted income funds			
Restricted funds	19	-	7,384
Unrestricted income funds			
Unrestricted funds		228,822	227,509
Total funds	19	228,822	234,893

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 27/11/24 and signed on their behalf by:

Bev. Angell

.....

Bev Angell
Trustee

Community Accounting Plus

Cash Flow Statement for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(6,071)	16,986
Adjustments to cash flows from non-cash items			
Depreciation		1,083	3,992
Investment income	4	(6,824)	(2,314)
		(11,812)	18,664
Working capital adjustments			
Increase in debtors	11	(14,900)	(16,440)
Increase in creditors	13	1,638	4,730
(Decrease)/increase in deferred income		(3,880)	2,340
Net cash flows from operating activities		(28,954)	9,294
Cash flows from investing activities			
Interest receivable and similar income	4	6,824	2,314
Purchase of tangible fixed assets	10	(541)	(1,250)
Net cash flows from investing activities		6,283	1,064
Net (decrease)/increase in cash and cash equivalents		(22,671)	10,358
Cash and cash equivalents at 1 April		214,493	204,135
Cash and cash equivalents at 31 March		191,822	214,493
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(22,671)	10,358
Net funds at 1 April 2023		214,493	204,135
Net funds at 31 March 2024		191,822	214,493

All of the cash flows are derived from continuing operations during the above two periods.

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Basis of preparation
Community Accounting Plus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% straight line
General equipment	20% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are received for specific purposes.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	500	-	500	100
Grants, including capital grants;				
Government grants	60,539	-	60,539	65,953
Grants from other charities	-	3,000	3,000	8,000
	61,039	3,000	64,039	74,053

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fees	571,066	571,066	514,397

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6,824	6,824	2,314

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Nottingham City Council	41,464	-	41,464
Nottinghamshire County Council	19,075	-	19,075
The Lady Hind Trust	-	2,000	2,000
The Jesse Spencer Trust	-	1,000	1,000
East Midlands Airport Charitable Fund	500	-	500
	61,039	3,000	64,039

6 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank charges	880	-	880	863
Bad debts	201	-	201	-
Cleaning & hygiene	321	-	321	288
Online accounting charges	41,069	-	41,069	32,339
Communications	4,739	-	4,739	4,304
Depreciation	1,083	-	1,083	3,992
Equipment	817	565	1,382	1,171
Hospitality	652	-	652	613
Insurance	2,863	-	2,863	2,670
IT software & maintenance	16,311	120	16,431	13,151
Meetings	210	-	210	-
Printing & stationery	470	-	470	520
Professional fees	750	-	750	799
Publications & Subscriptions	3,087	-	3,087	3,088
Recruitment	-	-	-	899
Rent & services	17,807	-	17,807	17,211
Repairs & Maintenance	492	-	492	724
Salaries, NICs & Pensions	537,238	9,700	546,938	486,849
Sundry expenses	605	-	605	298
Training	2,108	-	2,108	1,709
Travel & subsistence	879	-	879	1,130
Utilities	5,034	-	5,034	1,160
	637,616	10,385	648,001	573,778

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,083	3,992

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	465,584	412,417
Social security costs	39,623	36,620
Pension costs	41,731	37,812
	546,938	486,849

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Employees	16	14

16 (2023 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £41,731 (2023 - £37,812).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £163,590 (2023 - £142,797).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	1,243	18,509	19,752
Additions	-	541	541
Disposals	-	(1,250)	(1,250)
At 31 March 2024	1,243	17,800	19,043
Depreciation			
At 1 April 2023	1,243	17,190	18,433
Charge for the year	-	1,083	1,083
Eliminated on disposals	-	(1,250)	(1,250)
At 31 March 2024	1,243	17,023	18,266
Net book value			
At 31 March 2024	-	777	777
At 31 March 2023	-	1,319	1,319

11 Debtors

	2024 £	2023 £
Trade debtors	46,209	34,414
Prepayments	12,669	11,853
Other debtors	19,810	17,521
	78,688	63,788

12 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	197	14
Cash at bank	191,625	214,479
	191,822	214,493

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	39,715	35,481
Other creditors	750	3,346
Deferred income	2,000	5,880
	42,465	44,707

14 Obligations under leases and hire purchase contracts

	2024	2023
	£	£
Land and buildings		
Within one year	9,867	14,800
Between one and five years	-	9,867
	9,867	24,667

15 Analysis of net assets between funds

	Unrestricted	
	General	2024 Total funds
	£	£
Tangible fixed assets	777	777
Current assets	270,510	270,510
Current liabilities	(42,465)	(42,465)
Total net assets	228,822	228,822

	Unrestricted		
	General	Restricted	2023 Total funds
	£	£	£
Tangible fixed assets	1,319	-	1,319
Current assets	270,897	7,384	278,281
Current liabilities	(44,707)	-	(44,707)
Total net assets	227,509	7,384	234,893

16 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2024	2023
	£	£
Independent examination	750	700
	750	700

17 Related party transactions

There were no related party transactions in the year.

18 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General fund	227,509	638,929	(637,616)	228,822
Restricted funds				
Transition Project	7,384	3,000	(10,384)	-
Total funds	234,893	641,929	(648,000)	228,822

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General fund	217,907	582,764	(573,162)	227,509
Restricted				
Transition Project	-	8,000	(616)	7,384
Total funds	217,907	590,764	(573,778)	234,893

The specific purposes for which the funds are to be applied are as follows:

The Transition Project is a three year project (2023-26) to introduce a new leadership and management structure to support CA Plus into the longer term.

COMMUNITY ACCOUNTING PLUS

England & Wales - Charity number 1080565

Accounts

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Financial Statements	12 to 21

Community Accounting Plus

Reference and Administrative Details

Trustees	Julia Wilson, Chair
	Bev Angell, Treasurer
	Ian Wells
	Frances Leaman
	Graham Heal
	Bea Giaquinto
	Chris Skelly
	Sharon Rich
	Ben Talbot
	Linda Ellis
Senior Management Team	John O'Brien, Chief Executive
	Eva Stevens, Accounting Services Manager
	Alison Paling, Payroll Services Manager
Charity Registration Number	1080565
Principal Office	Units 1 & 2 Northwest 41 Talbot Street Nottingham NG1 5GL
Independent Examiner	Philip A Handley FCA HSKSG Chartered Accountants and Business Advisors 3rd Floor, Butt Dyke House 33 Park Row Nottingham NG1 6EE

Community Accounting Plus

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Julia Wilson, Chair
	Bev Angell, Treasurer
	Ian Wells
	Frances Leaman
	Graham Heal
	Bea Giaquinto
	Chris Skelly (appointed 22 February 2023)
	Sharon Rich (appointed 22 February 2023)
	Ben Talbot (appointed 22 February 2023)
	Linda Ellis (resigned 27 July 2023)
	Jo Mossman (resigned 2 October 2022)
	Janet Sentance (resigned 31 August 2022)

Objectives and activities

Objects and aims

We work primarily with small charities and CIC's. With our support, they in turn, are better equipped to deliver services to their communities. Our roots are in Nottingham and Nottinghamshire, but CA Plus supports many groups further afield.

The objects of Community Accounting Plus are for the benefit of the public to:
• Promote the efficiency and effectiveness of financial management within public benefit organisations by:
- providing training, information and advice;
- the provision of pro-active and accessible services offering practical help, advice, and support
- building the capacity of public benefit organisations, including the effective use of resources, through the sharing of information and best practice.
• Advance education and training in management and administration in public benefit organisations.

("public benefit organisations" means charities (including their wholly owned subsidiaries), voluntary organisations, CIC's, CIO's and other forms of social enterprises).

CA Plus also supports similar services throughout the UK.

The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

The trustees are committed to ensuring that the charity is well resourced so that energy can be devoted to delivering services rather than struggling for survival.

Activities during the period

During the past year we have continued to grow and develop our services in response to demand. CA Plus does not intend to take over the world, but when a group calls us for support, it's hard to say no. It's essential that any increase in our activity is sustainable and properly financed. That includes investing in the staff team and carefully monitoring our fees. We always aim solely to cover our costs, and we do our best to keep our services affordable, especially to small and new organisations.

Our roots in Nottingham and Nottinghamshire are strong and we remain grateful to both local authorities for their continued support, despite the financial challenges they face. We have also found in recent years, not least with the advent of new technologies – that we are able to support organisations further afield and we now work with charities across England and Wales in areas where there is no local community accountancy provision available.

We always look for ways of increasing our efficiency. Long gone are the days when we would travel far and wide to sit alongside people to explain how to fill in the cash books. Now we log in remotely, screen share and sort things out with online software systems. All very efficient and effective, although we do miss the gentle pace of times past.

Accounts

Once again, we have seen considerable growth in new accounts clients with our accounts schedule increasing from 344 to 370 organisations in total.

Payroll

Our payroll service continues to be extremely busy. Most clients have been with us for many years. Others come and go of course, and we currently have 208 (2022: 202) organisations being supported through our payroll service.

Bookkeeping

We currently provide bookkeeping to 57 (2022: 54) organisations throughout the City and County. Our Bookkeeping service still remains a vital support for organisations who use it.

QuickBooks Online

We have again seen an increase in QuickBooks Online Clients from 253 to 307. We are also Certified Pro Advisors for QuickBooks Online.

TimeBank

Our TimeBank Scheme is how we support groups beyond the primary services of accounts, payroll and bookkeeping. The system allows any group that needs assistance to call on us immediately. This has been used for a wide range of activities such as setting an organisation up on QuickBooks Online, dealing with one off queries on accounting or bookkeeping, supporting trustees etc. Time Bank support is offered by phone, email, remote screen share, and face to face in our office or on site.

Online webinars and training

All the webinars, and all resources on our website are free. We've settled into a routine of a monthly webinar on a range of topics with over 650 attendees in the year. We have added a number of resources to our website. The budgeting & planning tools have been revised and improved. We also have recordings of the webinars and a series of short training videos in aspects of using QuickBooks Online.

Lloyds Bank Foundation – Enhance

We are established as a partner in the Enhance programme. Lloyds Bank Foundation help charities that they fund identify support that might help them work more effectively. When they've agreed on a specific area for development, have a clear plan of activities in mind to address this, and a clear idea of what they hope to achieve, they'll be offered support from Enhance Partners.

We have supported nine organisations through this programme over the last year.

Looking ahead to 2023-25

In December 2022 the Trustees adopted a Transition Plan for the next three years. This sets out our plans for the leadership and management of CA Plus into the longer term. We are extremely grateful to Thomas Farr and the J N Derbyshire Trust for their support thus far, and we hope other funders will support us going forward.

We want to make sure that CA Plus remains strong and effective. That means increasing our capacity, remaining adaptable to new ways of working whilst preserving the quality and professionalism of our services. We continue to be much in demand. Pretty well every week, we have four of five enquiries for new services, either personal recommendations from existing users of CA Plus or people who have found our resources online. Life without change would be terribly boring. But change can be a challenge and even stressful for some. We will embrace the changes and continue to serve.

Public benefit

The simple underlying principle for our work is that if we can help charities and other public benefit organisations deal with the financial side of life, making this as efficient and well managed as possible, then they, in turn, can better serve our communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

In the long term, CA Plus aims to have uncommitted reserves equivalent to between three - six months average annual expenditure.

At 31 March 2023, free reserves amounted to £226,190 (2022: £213,846). This represents approximately 39% (2022: 41%) of annual expenditure, or 4.7 months' worth (2022: 4.9).

Our reserves position remains sound and continues to be closely monitored.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation. It is operated under the rules of its constitution dated 27 February 2019 and most recently amended 25 May 2022.

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Full meetings of the trustees are held quarterly with the Sub Committees for Finance and Personnel, meeting in between.

Organisational structure

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's. In 2019 CA Plus converted to become a Charitable Incorporated Organisation.

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 16 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24 May 2023 and signed on its behalf by:

.....
Julia Wilson
Trustee

Community Accounting Plus

Independent Examiner's Report to the trustees of Community Accounting Plus

Independent examiner's report to the trustees of Community Accounting Plus
I report to the trustees on my examination of the accounts of Community Accounting Plus (the Charity) for the year ended 31 March 2023, which are set out on pages 8 to 21.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Institute Of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

HSKSG
Chartered Accountants and Business Advisors
3rd Floor, Butt Dyke House
33 Park Row
Nottingham
NG1 6EE

Date:.....

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	66,053	8,000	74,053	79,051
Charitable activities	3	514,397	-	514,397	466,891
Investment income	4	2,314	-	2,314	870
Other income		-	-	-	241
Total Income		582,764	8,000	590,764	547,053
Expenditure on:					
Charitable activities	6	(573,162)	(616)	(573,778)	(519,791)
Total Expenditure		(573,162)	(616)	(573,778)	(519,791)
Net movement in funds		9,602	7,384	16,986	27,262
Reconciliation of funds					
Total funds brought forward		217,907	-	217,907	190,645
Total funds carried forward	19	227,509	7,384	234,893	217,907

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 19.

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies	2	79,051	79,051
Charitable activities	3	466,891	466,891
Investment income	4	870	870
Other income		241	241
Total Income		547,053	547,053
Expenditure on:			
Charitable activities	6	(519,791)	(519,791)
Total Expenditure		(519,791)	(519,791)
Net movement in funds		27,262	27,262
Reconciliation of funds			
Total funds brought forward		190,645	190,645
Total funds carried forward	19	217,907	217,907

Community Accounting Plus

(Registration number: 1080565)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,319	4,061
Current assets			
Debtors	11	63,788	47,348
Cash at bank and in hand	12	214,493	204,135
		278,281	251,483
Creditors: Amounts falling due within one year	13	(44,707)	(37,637)
Net current assets		233,574	213,846
Net assets		234,893	217,907
Funds of the charity:			
Restricted income funds			
Restricted funds	19	7,384	-
Unrestricted income funds			
Unrestricted funds		227,509	217,907
Total funds	19	234,893	217,907

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 24 May 2023 and signed on their behalf by:

Community Accounting Plus

Cash Flow Statement for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		16,986	27,262
Adjustments to cash flows from non-cash items			
Depreciation		3,992	-
Investment income	4	(2,314)	(870)
		18,664	26,392
Working capital adjustments			
(Increase)/decrease in debtors	11	(16,440)	4,894
Increase/(decrease) in creditors	13	4,730	(5,895)
Increase/(decrease) in deferred income		2,340	(16,151)
Net cash flows from operating activities		9,294	9,240
Cash flows from investing activities			
Interest receivable and similar income	4	2,314	870
Purchase of tangible fixed assets	10	(1,250)	(1,458)
Sale of tangible fixed assets		-	3,779
Net cash flows from investing activities		1,064	3,191
Net increase in cash and cash equivalents		10,358	12,431
Cash and cash equivalents at 1 April		204,135	191,704
Cash and cash equivalents at 31 March		214,493	204,135
Reconciliation of net cash flow to movement in net funds			
Increase in cash		10,358	12,431
Net funds at 1 April 2022		204,135	191,704
Net funds at 31 March 2023		214,493	204,135

All of the cash flows are derived from continuing operations during the above two periods.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Basis of preparation
Community Accounting Plus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% straight line
General equipment	20% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are received for specific purposes.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	100	-	100	1,239
Grants, including capital grants;				
Government grants	65,953	-	65,953	77,812
Grants from other charities	-	8,000	8,000	-
	66,053	8,000	74,053	79,051

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fees	514,397	514,397	466,891

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,314	2,314	870

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Nottingham City Council	46,878	-	46,878
Nottinghamshire County Council	19,075	-	19,075
Thomas Farr	-	5,000	5,000
JN Derbyshire Trust	-	3,000	3,000
Sundry donation	100	-	100
	66,053	8,000	74,053

6 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2023 £	Total 2022 £
Bank charges	863	-	863	890
Bad debts	-	-	-	77
Cleaning & hygiene	288	-	288	278
Online accounting charges	32,339	-	32,339	25,794
Communications	4,304	-	4,304	4,212
Depreciation	3,992	-	3,992	3,778
Equipment	1,171	-	1,171	302
Hospitality	613	-	613	218
Insurance	2,670	-	2,670	2,633
IT software & maintenance	13,151	-	13,151	13,142
Printing & stationery	520	-	520	514
Professional fees	799	-	799	739
Publications & Subscriptions	3,088	-	3,088	2,533
Recruitment	283	616	899	-
Rent & services	17,211	-	17,211	17,838
Repairs & Maintenance	724	-	724	263
Salaries, NICs & Pensions	486,849	-	486,849	441,092
Sundry expenses	298	-	298	912
Training	1,709	-	1,709	1,230
Travel & subsistence	1,130	-	1,130	946
Utilities	1,160	-	1,160	2,400
	573,162	616	573,778	519,791

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	3,992	3,778

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	412,417	376,499
Social security costs	36,620	32,015
Pension costs	37,812	32,578
	486,849	441,092

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Employees	14	13

14 (2022 - 13) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £37,812 (2022 - £32,578).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £142,797 (2022 - £146,964).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	2,643	19,492	22,135
Additions	-	1,250	1,250
Disposals	(1,400)	(2,233)	(3,633)
At 31 March 2023	1,243	18,509	19,752
Depreciation			
At 1 April 2022	2,643	15,431	18,074
Charge for the year	-	3,992	3,992
Eliminated on disposals	(1,400)	(2,233)	(3,633)
At 31 March 2023	1,243	17,190	18,433
Net book value			
At 31 March 2023	-	1,319	1,319
At 31 March 2022	-	4,061	4,061

11 Debtors

	2023 £	2022 £
Trade debtors	34,414	23,014
Prepayments	11,853	11,163
Other debtors	17,521	13,171
	63,788	47,348

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	14	49
Cash at bank	214,479	204,086
	214,493	204,135

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	35,481	31,621
Other creditors	3,346	2,476
Deferred income	5,880	3,540
	44,707	37,637

14 Obligations under leases and hire purchase contracts

	2023 £	2022 £
Land and buildings		
Within one year	14,800	14,800
Between one and five years	9,867	23,433
	24,667	38,233

15 Analysis of net assets between funds

	Unrestricted		
	General	Restricted	2023 Total funds
	£	£	£
Tangible fixed assets	1,319	-	1,319
Current assets	270,897	7,384	278,281
Current liabilities	(44,707)	-	(44,707)
Total net assets	227,509	7,384	234,893

	Unrestricted	
	General	2022 Total funds
	£	£
Tangible fixed assets	4,061	4,061
Current assets	251,483	251,483
Current liabilities	(37,637)	(37,637)
Total net assets	217,907	217,907

16 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2023	2022
	£	£
Independent examination	700	600
	700	600

17 Related party transactions

There were no related party transactions in the year.

18 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General fund	217,907	582,764	(573,162)	227,509
Restricted funds				
Transition Project	-	8,000	(616)	7,384
Total funds	217,907	590,764	(573,778)	234,893

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General fund	190,645	547,053	(519,791)	217,907

The specific purposes for which the funds are to be applied are as follows:

The Transition Project is a three year project (2023-26) to introduce a new leadership and management structure to support CA Plus into the longer term.

COMMUNITY ACCOUNTING PLUS

England & Wales - Charity number 1080565

Accounts

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
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Cash Flow Statement	11
Notes to the Financial Statements	12 to 21

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	Alison Paling, Payroll Services Manager
Charity Registration Number	1080565
Principal Office	Units 1 & 2 Northwest 41 Talbot Street Nottingham NG1 5GL
Independent Examiner	Philip A Handley FCA Cobb Burgin Chartered Accountants 3rd Floor, Butt Dyke House 33 Park Row Nottingham NG1 6EE

Community Accounting Plus

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Julia Wilson, Chair
	Bev Angell, Treasurer
	Linda Ellis
	Jo Mossman
	Ian Wells
	Frances Leaman
	Graham Heal
	Bea Giaquinto (appointed 8 December 2021)
	Janet Sentance, until 31/08/2022

Community Accounting Plus

Trustees' Report

Objectives and activities

Objects and aims

We work primarily with small charitable organisations. With our support, they in turn, are better equipped to deliver services to their communities. The main focus is on Nottingham and Nottinghamshire, but CA Plus can support groups further afield.

The objects of Community Accounting Plus are for the benefit of the public to:
• Promote the efficiency and effectiveness of financial management within public benefit organisations by:
- providing training, information and advice;
- the provision of pro-active and accessible services offering practical help, advice, and support
- building the capacity of public benefit organisations, including the effective use of resources, through the sharing of information and best practice.
• Advance education and training in management and administration in public benefit organisations.

("public benefit organisations" means charities (including their wholly owned subsidiaries), voluntary organisations, co-operatives, mutuals, CICs, CIOs and other forms of social enterprises).

CA Plus also supports similar services throughout the UK.

The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

The trustees are committed to ensuring that the charity is well resourced so that energy can be devoted to delivering services rather than struggling for survival.

Activities during the period

During the past year we celebrated over 30 years of service to public benefit organisations. It didn't seem right to have a big party - we're not known for rule breaking at CA Plus. Instead, we organised a free day conference to share ideas and good practice across the sector. Our 7 webinars in July 2021 were attended by over 350 people.

We had great feedback from the event and the support and good wishes of our clients really does us good.

Our roots in Nottingham and Nottinghamshire are strong and we remain grateful to both local authorities for their continued support, despite the financial challenges they face. We have also found in recent years, not least with the advent of new technologies – that we are able to support organisations further afield and we now work with charities across England and Wales in areas where there is no local community accountancy provision available.

With the continuing impacts of the Covid pandemic, this has been a challenging time for many charities – some experiencing huge demand for their services and many facing financial difficulties as funding sources come under pressure. For ourselves, we have found that demand for our services has continued to increase year on year. In response to this we have increased our staff resources, and we always look for ways of increasing our efficiency. Long gone are the days when we would travel far and wide to sit alongside people to explain how to fill in the cash books. Now we log in remotely, screen share and sort things out with online software systems. All very efficient and effective, although we do miss the gentle pace of times past.

Nowhere was the pressure greatest than for our payroll team. Implementing the government support schemes, sometimes with very little notice. The trustees and CEO are particularly grateful to the payroll team for their dedication to our clients this past year.

Accounts

Once again, we have seen considerable growth in new accounts clients with our accounts schedule increasing from 320 to 344 organisations in total.

Payroll

Our payroll service continues to be extremely busy. Most clients have been with us for many years. Others come and go of course, and we currently have 202 (2021: 202) organisations being supported through our payroll service.

Bookkeeping

We currently provide bookkeeping to 55 (2021: 54) organisations throughout the City and County. Our Bookkeeping service still remains a vital support for organisations who use it.

QuickBooks Online

We have again seen an increase in QuickBooks Online Clients from 223 to 253. We are also Certified Pro Advisers for QuickBooks Online.

TimeBank

Our TimeBank Scheme is how we support groups beyond the primary services of accounts, payroll and bookkeeping. The system allows any group that needs assistance to call on us immediately. This has been used for a wide range of activities such as setting an organisation up on QuickBooks Online, dealing with one off queries on accounting or bookkeeping, supporting trustees etc. Time Bank support is offered by phone, email, remote screen share, and face to face in our office or on site.

Online webinars and training

This year we have added a number of resources to our website. These include recordings of webinars and a series of short training videos in aspects of using QuickBooks Online.

Lloyds Bank Foundation – Enhance

We are established as a partner in the Enhance programme. Lloyds Bank Foundation help charities that they fund identify support that might help them work more effectively. When they've agreed on a specific area for development, have a clear plan of activities in mind to address this, and a clear idea of what they hope to achieve, they'll be offered support from Enhance Partners.

We have supported ten organisations through this programme over the last year.

Looking ahead to 2022-25

As ever in the charity world, there is a degree of uncertainty over the future.

Community Accounting Plus

Trustees' Report

In February 2022 the Trustees adopted a new Sustainability Plan for the next three years. The main point of this plan is to ensure we are able to respond positively to the calls we receive for support. That means increasing our capacity, remaining adaptable to new ways of working whilst preserving the quality and professionalism of our services. We continue to be much in demand. Pretty well every week, we have four of five enquiries for new services, either personal recommendations from existing users of CA Plus or people who have found our resources online.

Public benefit

The simple underlying principle for our work is that if we can help charities and other not for profit organisations deal with the financial side of life, making this as efficient and well managed as possible, then they, in turn, can better serve our communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

In the long term, CA Plus aims to have uncommitted reserves equivalent to between three - six months average annual expenditure.

At 31 March 2022, free reserves amounted to £213,846 (2021: £184,263). This represents approximately 41% (2021: 36%) of annual expenditure, or 4.9 months' worth (2021: 4.3).

Our reserves position remains sound and continues to be closely monitored.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation. It is operated under the rules of its constitution dated 27 February 2019 and most recently amended 25 May 2022.

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Full meetings of the trustees are held quarterly with the Sub Committees for Finance and Personnel, meeting in between.

Community Accounting Plus

Trustees' Report

Organisational structure

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's. In 2019 CA Plus converted to become a Charitable Incorporated Organisation.

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 14 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21/9/22 and signed on its behalf by:

Julia Wilson
Trustee

Community Accounting Plus

Independent Examiner's Report to the trustees of Community Accounting Plus

Independent examiner's report to the trustees of Community Accounting Plus
I report to the trustees on my examination of the accounts of Community Accounting Plus (the Charity) for the year ended 31 March 2022, which are set out on pages 8 to 21.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Institute Of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

Philip A Handley ~~FCA~~
for and on behalf of Cobb Burgin
Chartered Accountants
3rd Floor, Butt Dyke House
33 Park Row
Nottingham
NG1 6EE

Date: 11th October 2022

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	79,051	79,051	138,803
Charitable activities	3	466,891	466,891	406,791
Investment income	4	870	870	1,454
Other income		241	241	-
Total Income		547,053	547,053	547,048
Expenditure on:				
Charitable activities	6	(519,791)	(519,791)	(512,879)
Total Expenditure		(519,791)	(519,791)	(512,879)
Net movement in funds		27,262	27,262	34,169
Reconciliation of funds				
Total funds brought forward		190,645	190,645	156,476
Total funds carried forward	20	217,907	217,907	190,645

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 20.

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2022

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	93,403	45,400	138,803
Charitable activities	3	406,791	-	406,791
Investment income	4	1,454	-	1,454
Total Income		501,648	45,400	547,048
Expenditure on:				
Charitable activities	6	(475,332)	(37,547)	(512,879)
Total Expenditure		(475,332)	(37,547)	(512,879)
Net income		26,316	7,853	34,169
Gross transfers between funds		7,853	(7,853)	-
Net movement in funds		34,169	-	34,169
Reconciliation of funds				
Total funds brought forward		156,476	-	156,476
Total funds carried forward	20	190,645	-	190,645

The notes on pages 12 to 21 form an integral part of these financial statements.

Community Accounting Plus

(Registration number: 1080565)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	4,061	6,382
Current assets			
Debtors	12	47,348	52,242
Cash at bank and in hand	13	204,135	191,704
		251,483	243,946
Creditors: Amounts falling due within one year	14	(37,637)	(59,683)
Net current assets		213,846	184,263
Net assets		217,907	190,645
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		217,907	190,645
Total funds	20	217,907	190,645

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 21/9/22 and signed on their behalf by:

Bev. Angell

.....

Bev Angell
Trustee

Community Accounting Plus

Cash Flow Statement for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		27,262	34,169
Adjustments to cash flows from non-cash items			
Depreciation		-	4,377
Investment income	4	(870)	(1,454)
		26,392	37,092
Working capital adjustments			
Decrease in debtors	12	4,894	704
(Decrease)/increase in creditors	14	(5,895)	14,281
(Decrease)/increase in deferred income		(16,151)	10,191
Net cash flows from operating activities		9,240	62,268
Cash flows from investing activities			
Interest receivable and similar income	4	870	1,454
Purchase of tangible fixed assets	10	(1,458)	(9,269)
Sale of tangible fixed assets		3,779	-
Net cash flows from investing activities		3,191	(7,815)
Net increase in cash and cash equivalents		12,431	54,453
Cash and cash equivalents at 1 April		191,704	137,251
Cash and cash equivalents at 31 March		204,135	191,704
Reconciliation of net cash flow to movement in net funds			
Increase in cash		12,431	54,453
Net funds at 1 April 2021		191,704	137,251
Net funds at 31 March 2022		204,135	191,704

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Basis of preparation
Community Accounting Plus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% straight line
General equipment	20% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are received for specific purposes.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,239	1,239	-
Grants, including capital grants;			
Government grants	77,812	77,812	93,403
Grants from other charities	-	-	45,400
	79,051	79,051	138,803

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fees	466,891	466,891	406,791

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	870	870	1,454

5 Grants and donations

	Unrestricted funds £	Total funds £
Nottingham City Council	60,000	60,000
Nottinghamshire County Council	17,812	17,812
	77,812	77,812

6 Expenditure on charitable activities

	Unrestricted General funds £	Total 2022 £	Total 2021 £
Bad debts	77	77	-
Bank charges	890	890	887
Cleaning & hygiene	278	278	219
Online accounting charges	25,794	25,794	21,633
Communications	4,212	4,212	4,590
Depreciation	3,778	3,778	4,378
Equipment	302	302	982
Hospitality	218	218	238
Insurance	2,633	2,633	2,491
IT software & maintenance	13,142	13,142	12,419
Printing & stationery	514	514	949
Professional fees	739	739	939
Publications & Subscriptions	2,533	2,533	2,224
Rent & services	17,838	17,838	17,535
Repairs & Maintenance	263	263	7,542
Salaries, NICs & Pensions	441,092	441,092	431,841
Sundry expenses	912	912	321
Training	1,230	1,230	532
Travel & subsistence	946	946	577
Utilities	2,400	2,400	2,582
	519,791	519,791	512,879

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Operating leases - other assets	14,800	14,800
Depreciation of fixed assets	3,778	4,378

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	376,499	367,706
Social security costs	32,015	33,846
Pension costs	32,578	30,289
	441,092	431,841

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Employees	13	13

13 (2021 - 13) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £32,578 (2021 - £30,289).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £146,964 (2021 - £131,643).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	2,643	18,034	20,677
Additions	-	1,458	1,458
At 31 March 2022	2,643	19,492	22,135
Depreciation			
At 1 April 2021	2,643	11,652	14,295
Eliminated on disposals	-	3,779	3,779
At 31 March 2022	2,643	15,431	18,074
Net book value			
At 31 March 2022	-	4,061	4,061
At 31 March 2021	-	6,382	6,382

12 Subsidiaries - Community HR Plus

Group accounts have not been prepared since the trading subsidiary was dormant and then wound up during the period and the reserves of the trading company of £1,089 were donated to the charity.

12 Debtors

	2022 £	2021 £
Trade debtors	23,014	36,105
Prepayments	11,163	7,061
Other debtors	13,171	9,076
	47,348	52,242

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	49	95
Cash at bank	204,086	191,609
	204,135	191,704

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	31,621	35,902
Other creditors	2,476	4,090
Deferred income	3,540	19,691
	37,637	59,683

15 Obligations under leases and hire purchase contracts

	2022 £	2021 £
Land and buildings		
Within one year	14,800	14,800
Between one and five years	23,433	8,633
	38,233	23,433

16 Analysis of net assets between funds

	Unrestricted	
	General	2022 Total funds
	£	£
Tangible fixed assets	4,061	4,061
Current assets	251,483	251,483
Current liabilities	(37,637)	(37,637)
Total net assets	217,907	217,907

	Unrestricted	
	General	2021 Total funds
	£	£
Tangible fixed assets	6,382	6,382
Current assets	243,946	243,946
Current liabilities	(59,683)	(59,683)
Total net assets	190,645	190,645

17 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2022	2021
	£	£
Independent examination	600	600
	600	600

18 Related party transactions

There were no related party transactions in the year.

19 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	190,645	547,053	(519,791)	217,907
Total funds	190,645	547,053	(519,791)	217,907

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General fund	156,476	501,648	(475,332)	7,853	190,645
Restricted					
Covid - 19 Fund (Other funders)	-	18,500	(10,647)	(7,853)	-
Covid - 19 Fund (Big Lottery Community Fund)	-	26,900	(26,900)	-	-
Total restricted funds	-	45,400	(37,547)	(7,853)	-
Total funds	156,476	547,048	(512,879)	-	190,645

The specific purposes for which the funds are to be applied are as follows:

In the previous period, with the Covid pandemic, CA Plus appealed for funds to assist with additional costs required to maintain all services. These costs included additional staffing costs, particularly in payroll, adaptations to the office premises and IT equipment to facilitate better remote working.

COMMUNITY ACCOUNTING PLUS

England & Wales - Charity number 1080565

Accounts

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Financial Statements	12 to 20

Community Accounting Plus

Reference and Administrative Details

Trustees	Julia Wilson
	Bev Angell
	Linda Ellis
	Jo Mossman
	Ian Wells
	Frances Leaman
	Janet Sentance
	Graham Heal
Senior Management Team	John O'Brien, Chief Executive
	Eva Stevens, Accounting Services Manager
	Alison Paling, Payroll Services Manager
Principal Office	Units 1 & 2 Northwest 41 Talbot Street Nottingham NG1 5GL
Charity Registration Number	1080565
Independent Examiner	Philip A Handley FCA Cobb Burgin Chartered Accountants 3rd Floor, Butt Dyke House 33 Park Row Nottingham NG1 6EE

Community Accounting Plus

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Trustees

Julia Wilson, Chair

Bev Angell, Treasurer

Linda Ellis

Jo Mossman

Ian Wells

Frances Leaman

Janet Sentance

Graham Heal (appointed 23 September 2020)

Judith Robertson (resigned 8 December 2020)

Sam Crawford (resigned 23 July 2020)

Objectives and activities

Objects and aims

We work primarily with small charitable organisations. With our support, they in turn, are better equipped to deliver services to their communities. The main focus is on Nottingham and Nottinghamshire, but CA Plus can support groups further afield.

The formal objectives of CA Plus are:
• to improve the efficiency of the management and administration of charities by the provision of information and training for effective financial management and control, and other services and facilities ancillary or directly promoting the efficiency of charitable activities; and
• to advance education and training in management and administration.

CA Plus, in partnership with CFG, also supports similar services throughout the UK
The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

The trustees are committed to ensuring that the charity is well resourced so that energy can be devoted to delivering services rather than struggling for survival.

Our activities

As we approach the 30th anniversary of our foundation, we have probably just been through our most challenging year to date. Shortly before the Covid pandemic hit, we had just moved office and we had begun to explore the possibilities of remote working - testing various IT solutions and work systems. This was a great help back in March 2020 when we moved most of our activity online and began the new routine of remote working and service delivery. Nothing beats face to face when it comes to training and support. One day, we hope to return to that, but we are pleased to report that our full range of services has been maintained throughout. In many ways, we are even better and more efficient than before. The use of webinars, online seminars and screen sharing has made much of our training and support even more effective.

Nowhere was the pressure greatest than for our Payroll team. Implementing the government support schemes, sometimes with very little notice, has been a major challenge which continues into 2021. The trustees and CEO are particurlary grateful to the payroll team for their dedication to our clients this past year.

Our staff team has changed a little in the year. Gill Williams and Cathy Whyld left us after many years' service and we were then joined by Mike Fisher. Like so many, we are hopeful of better times ahead as we continue to serve the needs of our community.

Accounts

Once again, we have seen considerable growth in new accounts clients with our accounts schedule increasing from **291 to 320 organisations in total.** We have increased the capacity of the staff team as we continue to receive requests from potential new clients.

Payroll

Our payroll service continues to be extremely busy. Most clients have been with us for many years. Others come and go of course, and we currently have **202 (2020: 186) organisations** being supported through our Payroll service.

Bookkeeping

We currently provide bookkeeping to **54 (2020: 54) organisations** throughout the City and County. Our Bookkeeping service still remains a huge support for organisations who use it.

QuickBooks Online

We have again seen an increase in QuickBooks Online Clients from **176 to 223.**
We are also Certified Pro Advisors for QuickBooks Online.

TimeBank

Our TimeBank Scheme is how we support groups beyond the primary services of accounts, payroll and bookkeeping. The system allows any group that needs assistance to call on us immediately. This has been used for a wide range of activities such as setting an organisation up on QuickBooks Online, dealing with one off queries on accounting or bookkeeping, supporting trustees etc. Time Bank support is offered by phone, email, remote screen share, and face to face in our office or on site.

Online webinars and training

This year we have added a number of resources to our website. These include recordings of webinars and a series of short training videos in aspects of using QuickBooks Online.
We also ran a series of one to one consultancies last summer for groups across the UK, supported by the Lloyds Bank Foundation.

Lloyds Bank Foundation – Enhance

We are established as a partner in the Enhance programme. Lloyds Bank Foundation help charities that they fund identify support that might help them work more effectively. When they've agreed on a specific area for development, have a clear plan of activities in mind to address this, and a clear idea of what they hope to achieve, they'll be offered support from Enhance Partners.

We have supported four organisations through this programme over the last year.

Trustees' Report

New ways of working

We continually strive to find ways of working more efficiently and effectively. Our use of online services means that groups who need us no longer have to arrange an appointment in a few weeks' time or book on a course in a few months' time. Whilst those options are still available, our webinar programme, our use of online accounts software and remote access technology mean we can deliver our services as and when required. In the background as well we have invested in new online accounts production software to ensure even better quality and consistency in our accounts services.

Looking ahead to 2021-22

As ever in the charity world, there is a degree of uncertainty over the future.
Back in 2019 we wrote a three year plan. One of the aims was to grow a little, perhaps by 20% and become slightly more resilient; ready to deal with whatever came our way. We have got there, but 2021 does promise to be challenging.
We continue to be much in demand. Pretty well every week, we have four of five enquiries for new services, almost always personal recommendations from existing users of CA Plus. We are grateful to our main core funders Nottingham City and Nottinghamshire County Councils who have supported us for so long. We are actutely aware of the financial pressures they face themselves and accept that future funding is discretionary. We also need to decide what to do about our premises - do we need an office for 14 people in this new normal?

A full review of the website will take place in the Summer of 2021 with an aim to review and refresh the downloadable toolkits that can be accessed. This will then be followed by a fresh round of marketing to increase traffic to the site.

This year we will continue to improve partnerships and connecting with other organisations within the community who can ensure organisations that they work with know about us. This will include identifying potential projects and ways of working with organisations such as CVS and other key community hubs.

Public benefit

The simple underlying principle for our work is that if we can help charities and other not for profit organisations deal with the financial side of life, making this as efficient and well managed as possible, then they, in turn, can better serve our communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Our finances remain sound. After a loss in 2019-20 we have ended with a small surplus this year, mainly due to an increase in service delivery. Without any significant increases in our prices, income from all services has increased in the year.

The funding we received to help us with our response to Covid was most welcome. We received four grants from The Big Lottery Community Fund, Nottinghamshire County Council, Nottingham City Council and the Charities Aid Foundation, along with a small amount from HMRC in claims under the Job Retention Shceme.

As we enter 2021, still in the midst of the Covid-19 outbreak, there is much uncertainty. Demand for our services, remains high and we know that many of our clients face financial difficulties ahead. Even though our grant funding for 2021-22 is not fully determined, we have agreed not to pass on any general increase in costs to our charity and CIC clients. We are confident that our income streams and reserves will enable us to deal with the changes that lie ahead.

Policy on reserves

In the long term CA Plus aims to have uncommitted reserves equivalent to between three - six months average annual expenditure.

At 31 March 2021, free reserves amounted to £184,263 (2019: £154,986). This represents approximately 36% (2020: 33%) of annual expenditure, or 4.3 months' worth (2020: 4.0).

Our reserves position remains sound and continues to be closely monitored.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation. It is operated under the rules of its constitution dated 27 February 2019.

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Full meetings of the trustees are held quarterly with the Sub Committees for Finance and Personnel, meeting in between.

Organisational structure

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's. In 2019 CA Plus converted to become a Charitable Incorporated Organisation.

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 13 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8 December 2021 and signed on its behalf by:

Julia Wilson
Trustee

Community Accounting Plus

Independent Examiner's Report to the trustees of Community Accounting Plus

Independent examiner's report to the trustees of Community Accounting Plus
I report to the trustees on my examination of the accounts of Community Accounting Plus (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Institute Of Chartered Accountants in England & Wales, which is one of the listed bodies.
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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Cobb Burgin
.....

Philip A Handley FCA
for and on behalf of Cobb Burgin
Chartered Accountants
3rd Floor, Butt Dyke House
33 Park Row
Nottingham
NG1 6EE

Date: 14th January 2021

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	93,403	45,400	138,803	90,042
Charitable activities	3	406,791	-	406,791	353,824
Investment income	5	1,454	-	1,454	1,623
Other income		-	-	-	20
Total Income		501,648	45,400	547,048	445,509
Expenditure on:					
Charitable activities	6	(475,332)	(37,547)	(512,879)	(463,559)
Total Expenditure		(475,332)	(37,547)	(512,879)	(463,559)
Net income/(expenditure)		26,316	7,853	34,169	(18,050)
Gross transfers between funds		7,853	(7,853)	-	-
Net movement in funds		34,169	-	34,169	(18,050)
Reconciliation of funds					
Total funds brought forward		156,476	-	156,476	174,526
Total funds carried forward	16	190,645	-	190,645	156,476

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2021

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	90,042	90,042
Charitable activities	3	353,824	353,824
Investment income	5	1,623	1,623
Other income		20	20
Total Income		445,509	445,509
Expenditure on:			
Charitable activities	6	(463,559)	(463,559)
Total Expenditure		(463,559)	(463,559)
Net movement in funds		(18,050)	(18,050)
Reconciliation of funds			
Total funds brought forward		174,526	174,526
Total funds carried forward	16	156,476	156,476

Community Accounting Plus

(Registration number: 1080565)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	6,382	1,490
Current assets			
Debtors	13	52,242	52,946
Cash at bank and in hand		191,704	137,251
		243,946	190,197
Creditors: Amounts falling due within one year	14	(59,683)	(35,211)
Net current assets		184,263	154,986
Net assets		190,645	156,476
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		190,645	156,476
Total funds	16	190,645	156,476

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 8 December 2021 and signed on their behalf by:

Bev. Angell

.....

Bev Angell
Trustee

Community Accounting Plus

Cash Flow Statement for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income/(expenditure)		34,169	(18,050)
Adjustments to cash flows from non-cash items			
Depreciation		4,377	1,649
Investment income	5	(1,454)	(1,623)
		37,092	(18,024)
Working capital adjustments			
Decrease/(increase) in debtors	13	704	(23,150)
Increase in creditors	14	14,281	1,101
Increase in deferred income		10,191	-
Net cash flows from operating activities		62,268	(40,073)
Cash flows from investing activities			
Interest receivable and similar income	5	1,454	1,623
Purchase of tangible fixed assets	11	(9,269)	(607)
Net cash flows from investing activities		(7,815)	1,016
Net increase/(decrease) in cash and cash equivalents		54,453	(39,057)
Cash and cash equivalents at 1 April		137,251	176,308
Cash and cash equivalents at 31 March		191,704	137,251
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		54,453	(39,057)
Net funds at 1 April 2020		137,251	176,308
Net funds at 31 March 2021		191,704	137,251

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Basis of preparation
Community Accounting Plus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% straight line
General equipment	20% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are received for specific purposes.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	-	-	42
Grants, including capital grants;				
Government grants	93,403	-	93,403	90,000
Grants from other charities	-	45,400	45,400	-
	93,403	45,400	138,803	90,042

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Fees	406,782	406,782	353,824
Sundry income	9	9	9
	406,791	406,791	353,833

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Nottingham City Council	60,000	2,500	62,500
Nottinghamshire County Council	30,000	12,000	42,000
Big Lottery Community Fund	-	26,900	26,900
Charities Aid Foundation	-	4,000	4,000
HMRC Job Retention Scheme	3,403	-	3,403
	93,403	45,400	138,803

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,454	1,454	1,623

6 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2021 £	Total 2020 £
Bank charges	887	-	887	868
Cleaning & hygiene	219	-	219	265
Online accounting charges	21,633	-	21,633	17,171
Communications	4,590	-	4,590	3,787
Depreciation	4,378	-	4,378	1,649
Equipment	172	810	982	1,293
Hospitality	238	-	238	880
Insurance	2,491	-	2,491	2,422
IT software & maintenance	11,959	460	12,419	13,498
Meetings	-	-	-	24
Printing & stationery	949	-	949	1,492
Professional fees	646	293	939	774
Publications & Subscriptions	2,224	-	2,224	2,035
Recruitment	-	-	-	95
Rent & services	17,535	-	17,535	14,135
Repairs & Maintenance	410	7,132	7,542	9
Salaries, NICs & Pensions	402,989	28,852	431,841	386,555
Sundry expenses	321	-	321	414
Training	532	-	532	3,122
Travel & subsistence	577	-	577	3,684
Utilities	2,582	-	2,582	1,159
Relocation	-	-	-	8,228
	475,332	37,547	512,879	463,559

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Operating leases - other assets	14,800	12,878
Depreciation of fixed assets	4,378	1,649

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	367,706	331,484
Social security costs	33,846	25,542
Pension costs	30,289	29,529
	431,841	386,555

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Employees	13	14

13 (2020 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £30,289 (2020 - £29,529).

During the year, the charity made redundancy and/or termination payments which totalled £6,735 (2020 - £Nil).
The post of Administrator was made redundant in July 2020.

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £131,643 (2020 - £117,108).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2020	2,643	8,765	11,408
Additions	-	9,269	9,269
At 31 March 2021	2,643	18,034	20,677
Depreciation			
At 1 April 2020	2,643	7,275	9,918
Charge for the year	-	4,377	4,377
At 31 March 2021	2,643	11,652	14,295
Net book value			
At 31 March 2021	-	6,382	6,382
At 31 March 2020	-	1,490	1,490

12 Subsidiaries - Community HR Plus

Group accounts have not been prepared since the trading subsidiary was dormant throughout the period. At the end of the reporting period, the capital and reserves of the trading subsidiary were £1,089 (2020: £1,089).

13 Debtors

	2021 £	2020 £
Trade debtors	36,105	28,665
Prepayments	7,061	12,314
Other debtors	9,076	11,967
	52,242	52,946

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	269
Other taxation and social security	35,902	22,870
Other creditors	4,090	2,572
Deferred income	19,691	9,500
	59,683	35,211

15 Obligations under leases and hire purchase contracts

	2021 £	2020 £
Land and buildings		
Within one year	14,800	13,875
Between one and five years	8,633	22,200
	23,433	36,075

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General fund	156,476	501,648	(475,332)	7,853	190,645
Restricted funds					
Covid - 19 Fund (Other funders)	-	18,500	(10,647)	(7,853)	-
Covid - 19 Fund (Big Lottery Community Fund)	-	26,900	(26,900)	-	-
Total restricted funds	-	45,400	(37,547)	(7,853)	-
Total funds	156,476	547,048	(512,879)	-	190,645

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
Unrestricted general funds				
General fund	174,526	445,509	(463,559)	156,476

The specific purposes for which the funds are to be applied are as follows:

With the Covid pandemic, CA Plus appealed for funds to asist with additional costs required to maintain all services. These costs included additional staffing costs, particularly in payroll, adaptations to the office premises and IT equipment to facilitate better remote working. Funds were received from four sources as detailed in note 4. As required, the Big Lottery Community Fund is treated as a separate restricted fund.

The transfer from the Covid-19 (Other funders) fund to the General fund comprises £9,269 being the net book value of fixed assets, the use of which is not subject to any restriction, less £1,416 to cover the deficit on this fund.

17 Analysis of net assets between funds

	Unrestricted funds	
	General	2021 Total funds
	£	£
Tangible fixed assets	6,382	6,382
Current assets	243,946	243,946
Current liabilities	(59,683)	(59,683)
Total net assets	190,645	190,645

	Unrestricted funds	
	General	2020 Total funds
	£	£
Tangible fixed assets	1,490	1,490
Current assets	190,197	190,197
Current liabilities	(35,211)	(35,211)
Total net assets	156,476	156,476

18 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2021	2020
	£	£
Independent examination	600	590
	600	590

19 Related party transactions

There were no related party transactions in the year.