

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus

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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)

Community Accounting Plus

Trustees' Report (continued)

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.

Community Accounting Plus

Trustees' Report (continued)

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.

Community Accounting Plus

Trustees' Report (continued)

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.

Community Accounting Plus

Trustees' Report (continued)

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 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		<u>582,764</u>	<u>8,000</u>	<u>590,764</u>	<u>547,053</u>
Expenditure on:					
Charitable activities	6	<u>(573,162)</u>	<u>(616)</u>	<u>(573,778)</u>	<u>(519,791)</u>
Total Expenditure		<u>(573,162)</u>	<u>(616)</u>	<u>(573,778)</u>	<u>(519,791)</u>
Net movement in funds		9,602	7,384	16,986	27,262
Reconciliation of funds					
Total funds brought forward		<u>217,907</u>	<u>-</u>	<u>217,907</u>	<u>190,645</u>
Total funds carried forward	19	<u><u>227,509</u></u>	<u><u>7,384</u></u>	<u><u>234,893</u></u>	<u><u>217,907</u></u>

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		<u>547,053</u>	<u>547,053</u>
Expenditure on:			
Charitable activities	6	<u>(519,791)</u>	<u>(519,791)</u>
Total Expenditure		<u>(519,791)</u>	<u>(519,791)</u>
Net movement in funds		27,262	27,262
Reconciliation of funds			
Total funds brought forward		<u>190,645</u>	<u>190,645</u>
Total funds carried forward	19	<u><u>217,907</u></u>	<u><u>217,907</u></u>

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 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	<u>214,493</u>	<u>204,135</u>
		278,281	251,483
Creditors: Amounts falling due within one year	13	<u>(44,707)</u>	<u>(37,637)</u>
Net current assets		<u>233,574</u>	<u>213,846</u>
Net assets		<u><u>234,893</u></u>	<u><u>217,907</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	7,384	-
Unrestricted income funds			
Unrestricted funds		<u>227,509</u>	<u>217,907</u>
Total funds	19	<u><u>234,893</u></u>	<u><u>217,907</u></u>

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	<u>(2,314)</u>	<u>(870)</u>
		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		<u>2,340</u>	<u>(16,151)</u>
Net cash flows from operating activities		<u>9,294</u>	<u>9,240</u>
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		<u>-</u>	<u>3,779</u>
Net cash flows from investing activities		<u>1,064</u>	<u>3,191</u>
Net increase in cash and cash equivalents		10,358	12,431
Cash and cash equivalents at 1 April		<u>204,135</u>	<u>191,704</u>
Cash and cash equivalents at 31 March		<u><u>214,493</u></u>	<u><u>204,135</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		10,358	12,431
Net funds at 1 April 2022		<u>204,135</u>	<u>191,704</u>
Net funds at 31 March 2023		<u><u>214,493</u></u>	<u><u>204,135</u></u>

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.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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	-
	<u>66,053</u>	<u>8,000</u>	<u>74,053</u>	<u>79,051</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fees	<u>514,397</u>	<u>514,397</u>	<u>466,891</u>

4 Investment income

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

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
	<u>66,053</u>	<u>8,000</u>	<u>74,053</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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
	<u>573,162</u>	<u>616</u>	<u>573,778</u>	<u>519,791</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>3,992</u>	<u>3,778</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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
	<u>486,849</u>	<u>441,092</u>

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	<u>14</u>	<u>13</u>

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.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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	<u>(1,400)</u>	<u>(2,233)</u>	<u>(3,633)</u>
At 31 March 2023	<u>1,243</u>	<u>18,509</u>	<u>19,752</u>
Depreciation			
At 1 April 2022	2,643	15,431	18,074
Charge for the year	-	3,992	3,992
Eliminated on disposals	<u>(1,400)</u>	<u>(2,233)</u>	<u>(3,633)</u>
At 31 March 2023	<u>1,243</u>	<u>17,190</u>	<u>18,433</u>
Net book value			
At 31 March 2023	<u>-</u>	<u>1,319</u>	<u>1,319</u>
At 31 March 2022	<u>-</u>	<u>4,061</u>	<u>4,061</u>

11 Debtors

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

12 Cash and cash equivalents

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

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
	<u>44,707</u>	<u>37,637</u>

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
	<u>24,667</u>	<u>38,233</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	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	<u>227,509</u>	<u>7,384</u>	<u>234,893</u>

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

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
	<u>700</u>	<u>600</u>

17 Related party transactions

There were no related party transactions in the year.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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				
<i>General</i>				
General fund	217,907	582,764	(573,162)	227,509
Restricted funds				
Transition Project	<u>-</u>	<u>8,000</u>	<u>(616)</u>	<u>7,384</u>
Total funds	<u>217,907</u>	<u>590,764</u>	<u>(573,778)</u>	<u>234,893</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General fund	<u>190,645</u>	<u>547,053</u>	<u>(519,791)</u>	<u>217,907</u>

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.