

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus

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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.

Community Accounting Plus

Trustees' Report (continued)

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

Community Accounting Plus

Trustees' Report (continued)

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.

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.

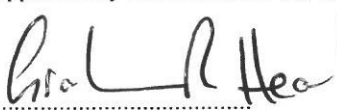
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

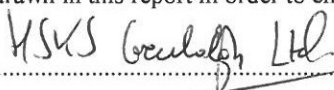
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Institute Of Chartered Accountants in England & Wales, which is one of the listed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

Your attention is 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 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		<u>638,929</u>	<u>3,000</u>	<u>641,929</u>	<u>590,764</u>
Expenditure on:					
Charitable activities	6	<u>(637,616)</u>	<u>(10,384)</u>	<u>(648,000)</u>	<u>(573,778)</u>
Total Expenditure		<u>(637,616)</u>	<u>(10,384)</u>	<u>(648,000)</u>	<u>(573,778)</u>
Net movement in funds		1,313	(7,384)	(6,071)	16,986
Reconciliation of funds					
Total funds brought forward		<u>227,509</u>	<u>7,384</u>	<u>234,893</u>	<u>217,907</u>
Total funds carried forward	19	<u>228,822</u>	<u>-</u>	<u>228,822</u>	<u>234,893</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.

The notes on pages 11 to 20 form an integral part of these financial statements.

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

The notes on pages 11 to 20 form an integral part of these financial statements.

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	<u>191,822</u>	<u>214,493</u>
		270,510	278,281
Creditors: Amounts falling due within one year	13	<u>(42,465)</u>	<u>(44,707)</u>
Net current assets		<u>228,045</u>	<u>233,574</u>
Net assets		<u><u>228,822</u></u>	<u><u>234,893</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	-	7,384
Unrestricted income funds			
Unrestricted funds		<u>228,822</u>	<u>227,509</u>
Total funds	19	<u><u>228,822</u></u>	<u><u>234,893</u></u>

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.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2024

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 2024 (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 2024 (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 2024 (continued)

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
	<u>61,039</u>	<u>3,000</u>	<u>64,039</u>	<u>74,053</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fees	<u>571,066</u>	<u>571,066</u>	<u>514,397</u>

4 Investment income

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

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
	<u>61,039</u>	<u>3,000</u>	<u>64,039</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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
	<u>637,616</u>	<u>10,385</u>	<u>648,001</u>	<u>573,778</u>

7 Net incoming/outgoing resources

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

	2024 £	2023 £
Depreciation of fixed assets	<u>1,083</u>	<u>3,992</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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
	<u>546,938</u>	<u>486,849</u>

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	<u>16</u>	<u>14</u>

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.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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	<u>1,243</u>	<u>17,800</u>	<u>19,043</u>
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	<u>1,243</u>	<u>17,023</u>	<u>18,266</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>777</u>	<u>777</u>
At 31 March 2023	<u>-</u>	<u>1,319</u>	<u>1,319</u>

11 Debtors

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Cash and cash equivalents

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

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
	<u>42,465</u>	<u>44,707</u>

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
	<u>9,867</u>	<u>24,667</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Analysis of net assets between funds

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

	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>

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
	<u>750</u>	<u>700</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 2024 (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 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	227,509	638,929	(637,616)	228,822
Restricted funds				
Transition Project	<u>7,384</u>	<u>3,000</u>	<u>(10,384)</u>	<u>-</u>
Total funds	<u>234,893</u>	<u>641,929</u>	<u>(648,000)</u>	<u>228,822</u>
	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				
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>

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.