

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus

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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
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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.

Community Accounting Plus

Trustees' Report (continued)

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.

Community Accounting Plus

Trustees' Report (continued)

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.

Community Accounting Plus

Trustees' Report (continued)

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:

A handwritten signature in black ink, appearing to read 'Graham Heal', is written over a horizontal line.

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 Bonello 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		<u>673,047</u>	<u>7,113</u>	<u>680,160</u>
Expenditure on:				
Charitable activities	5	<u>(685,216)</u>	<u>(7,113)</u>	<u>(692,329)</u>
Total expenditure		<u>(685,216)</u>	<u>(7,113)</u>	<u>(692,329)</u>
Net expenditure		<u>(12,169)</u>	<u>-</u>	<u>(12,169)</u>
Net movement in funds		(12,169)	-	(12,169)
Reconciliation of funds				
Total funds brought forward		<u>228,822</u>	<u>-</u>	<u>228,822</u>
Total funds carried forward	16	<u>216,653</u>	<u>-</u>	<u>216,653</u>
	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		<u>638,929</u>	<u>3,000</u>	<u>641,929</u>
Expenditure on:				
Charitable activities	5	<u>(637,616)</u>	<u>(10,384)</u>	<u>(648,000)</u>
Total expenditure		<u>(637,616)</u>	<u>(10,384)</u>	<u>(648,000)</u>
Net income/(expenditure)		<u>1,313</u>	<u>(7,384)</u>	<u>(6,071)</u>
Net movement in funds		1,313	(7,384)	(6,071)
Reconciliation of funds				
Total funds brought forward		<u>227,509</u>	<u>7,384</u>	<u>234,893</u>
Total funds carried forward	16	<u>228,822</u>	<u>-</u>	<u>228,822</u>

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

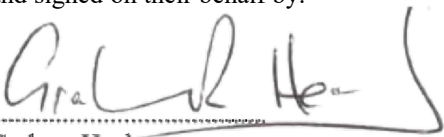
The funds breakdown for 2024 is shown in note 16.

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 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	<u>(8,114)</u>	<u>(6,824)</u>
		(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		<u>9,856</u>	<u>(3,880)</u>
Net cash flows from operating activities		<u>(14,892)</u>	<u>(28,954)</u>
Cash flows from investing activities			
Interest received	4	8,114	6,824
Acquisitions of tangible assets	11	<u>(615)</u>	<u>(541)</u>
Net cash flows from investing activities		<u>7,499</u>	<u>6,283</u>
Net decrease in cash and cash equivalents		(7,393)	(22,671)
Cash and cash equivalents at 1 April		<u>191,822</u>	<u>214,493</u>
Cash and cash equivalents at 31 March		<u><u>184,429</u></u>	<u><u>191,822</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 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.

Community Accounting Plus

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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
	<u>19,129</u>	<u>7,113</u>	<u>26,242</u>	<u>64,039</u>

	Unrestricted funds £	Restricted 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
	<u>19,129</u>	<u>7,113</u>	<u>26,242</u>

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	-
	<u>645,805</u>	<u>645,805</u>	<u>571,066</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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
	800	800	750

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	720	1,083
	720	1,083
	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
	584,303	546,938

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

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	<u>615</u>	<u>615</u>
At 31 March 2025	<u>19,535</u>	<u>19,535</u>
Depreciation		
At 1 April 2024	18,266	18,266
Charge for the year	<u>597</u>	<u>597</u>
At 31 March 2025	<u>18,863</u>	<u>18,863</u>
Net book value		
At 31 March 2025	<u>672</u>	<u>672</u>
At 31 March 2024	<u>654</u>	<u>654</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Debtors

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

13 Cash and cash equivalents

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

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
	<u>54,524</u>	<u>42,465</u>

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	-
	<u>64,998</u>	<u>9,867</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

18 Related party transactions

There were no related party transactions in the year.