

Charity registration number 1136395

Company registration number 05794990 (England and Wales)

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julia Green	(Appointed 27 February 2023)
	Lee Edward Corless	
	Alexandra Seddon	
	Ramsay Taylor	
	Dean Graham Atkinson	
	Petra Alexandra Kennedy	
	Alistair Kerr	
	David Stenning	
	Rachel Jones Jane	
	Matthew Britt	
	Robert Stephen Elston	
Charity number	1136395	
Company number	05794990	
Registered office	Room 15 Aldershot Enterprise Centre 14-40 Victoria Road Aldershot Hampshire United Kingdom GU11 1TH	
Independent examiner	Siobhan Glenister, ACA 5 The Square Bagshot Surrey United Kingdom GU19 5AX	

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

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BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to 17 of the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are in the following areas:

- Education/training
- Disability
- The prevention or relief of poverty

Our charitable objects are:

- a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment.
- b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty. The charity's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Achievements and performance

Charitable activities

Employment is a key route for the prevention and relief of poverty amongst people who have a disability. BASE will continue to promote the principles and high quality delivery of supported employment as the most appropriate form of support to achieve these aims.

BASE continues to inform, support and advise our members and receives a substantial number of enquiries from employers, disabled jobseekers, family carers and statutory organisations. We have been able to provide guidance and signpost them to appropriate support.

As part of our remit to inform members, we issued monthly e-newsletters using MailChimp which had 1078 subscribers. We continue to make use of social media to supplement information contained on our website. We now have 2,445 followers on Twitter and 1166 on Facebook, and 2795 followers on LinkedIn extending our reach to members, potential members, and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements. We have invested in a community portal and a new website to be launched in 23/24. BASE invested in new branding to ensure the charity which was very well received by members.

BASE has continued to develop strong partnerships across a range of government departments, charities and organisations that share BASE's mission. We have continued to build strong links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE). BASE has worked closely with the DWP to roll out the Local Supported Employment trailblazer and have run a range of webinars to support local authorities to develop and deliver best practice.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

BASE has invested in research in partnership with the University of Strathclyde and University of Sheffield to develop a range of resources to support the supported employment sector and member organisations. The membership had grown to 255 members as of March 2023, we have invested in a community platform and a membership manager to drive the best engagement for our membership. BASE introduced monthly lunch and learn sessions which were well received by members, as another way of positively supporting the sector.

BASE continues to engage in National partnerships and networks to support the wider policy work, the CEO co-chairs the Youth Employment Disability subgroup, presents regularly at the Send Employment forum and the Cabinet office Disability task force.

BASE in partnership with our trading arm Inclusive Trading CIC has continued to deliver a range of training courses, including the Level 3 certificate for supported employment accredited by Gateway Qualifications. We have successfully achieved CPD certification for other training courses and are working to achieve this for all training.

We issued kitemarks for providers who achieve score thresholds for the Supported Employment Quality Framework. BASE was named as the quality audit partner for all of the Local Supported Employment trailblazer organizations.

We held the annual conference in Leeds, which sold out and received excellent feedback from delegates. BASE members attended the AGM on the first day of the conference and feedback from members was to move future AGM's to online to enable more members to attend.

We continue to maintain strong links with partners and various stakeholder groups and forums and remain an active member of the European Union of Supported Employment.

Financial review

2022-23 British Association for Supported Employment (BASE) in 2022-2023 posted a loss of £59,569 this is mainly due to trying to reduce the reliance on Inclusive Trading CIC and focus on growing membership to become self-sustaining. Inclusive Trading CIC donated £55,414 to BASE the charity.

The Executive Committee met five times during the year and continues to regularly monitor income and expenditure, including one meeting face to face.

Structure, governance and management

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers; a decision approved at our annual general meeting on 25 November 2020. The NEC for 2020-21 was as follows:

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Julia Green

Lee Edward Corless

(Appointed 27 February 2023)

Alexandra Seddon

Ramsay Taylor

Dean Graham Atkinson

Petra Alexandra Kennedy

Alistair Kerr

David Stenning

Rachel Jones Jane

Matthew Britt

Robert Stephen Elston

At the end of 2022-23, the association employed five members of staff; the Chief Executive, Laura Davis, Operations Manager Nerise Oldfield-Thompson, Membership, marketing and comms Manager- Gillian Parker admin assistant David Palmer and Internships works project manager Lily beyer.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

" Acting as an umbrella body for service provision within this sector

" Providing advice, guidance and support to service providers, employers, disabled people and their families

" Supporting the development of new services and supporting existing providers to improve the quality of their services

" Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced

" Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills

" Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2022-23, BASE had 255 full member organisations/associate members. Regional network meetings were held across our membership regions with a blended approach between online and face to face, decided by members within the region.. Membership rates for members remained unchanged from the previous year and have not been raised since 2015. We moved from membership across the financial year, to a years membership from the date the member joins.

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of British Association For Supported Employment for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

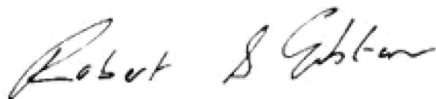
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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' report was approved by the Board of Trustees.



Robert Stephen Elston

Trustee

Date: 18th December 2023

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

I report to the trustees on my examination of the financial statements of British Association For Supported Employment (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Siobhan Glenister, ACA

5 The Square
Bagshot
Surrey
GU19 5AX
United Kingdom

Dated: 20/12/2023.....

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2023***

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	152,156	113,249
<u>Charitable activities</u>			
Project income	3	-	19,500
Event costs recharged	3	7,000	-
Total income		159,156	132,749
<u>Expenditure on Charitable activities:</u>			
Project income	4	210,790	139,673
Other	9	7,935	10,660
Total expenditure		218,725	150,333
Net expenditure for the year/ Net movement in funds		(59,569)	(17,584)
Fund balances at 1 April 2022		274,865	292,449
Fund balances at 31 March 2023		215,296	274,865

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	11		8,711		-
Tangible assets	12		1,292		1,192
			<u>10,003</u>		<u>1,192</u>
Current assets					
Debtors	13	7,377		110,748	
Cash at bank and in hand		216,205		264,746	
		<u>223,582</u>		<u>375,494</u>	
Creditors: amounts falling due within one year	14	(18,289)		(101,821)	
Net current assets			<u>205,293</u>		<u>273,673</u>
Total assets less current liabilities			<u><u>215,296</u></u>		<u><u>274,865</u></u>
Income funds					
Unrestricted funds			<u>215,296</u>		<u>274,865</u>
			<u><u>215,296</u></u>		<u><u>274,865</u></u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

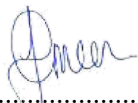
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

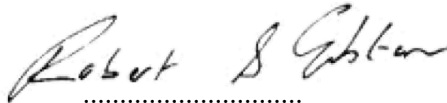
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on **18th December 2023**



.....
Julia Green
Trustee



.....
Robert Stephen Elston
Trustee

Company registration number 05794990

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

British Association For Supported Employment is a private company limited by guarantee incorporated in England and Wales. The registered office is Room 15, Aldershot Enterprise Centre, 14-40 Victoria Road, Aldershot, Hampshire, GU11 1TH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Brand	33% Straight line method
-------	--------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line method
Computers	25% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	152,156	113,249
	<u>152,156</u>	<u>113,249</u>
Donations and gifts		
Donations & legacies	152,156	113,249
	<u>152,156</u>	<u>113,249</u>
	<u>152,156</u>	<u>113,249</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Event costs recharged 2023 £	Project income 2022 £
SBSG Project income	7,000	19,500
	<u>7,000</u>	<u>19,500</u>

4 Project income

	2023 £	2022 £
SBSG project consultancy	13,259	27,200
Share of support costs (see note 5)	195,611	108,473
Share of governance costs (see note 5)	1,920	4,000
	<u>210,790</u>	<u>139,673</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	101,017	-	101,017	83,239
Depreciation	3,691	-	3,691	957
Operating lease charges	-	-	-	5,261
Bank fees	118	-	118	127
Travelling	5,639	-	5,639	1,872
Computer running costs	9,963	-	9,963	-
Insurance	2,339	-	2,339	2,384
Telecommunication	104	-	104	721
Postage and stationery	7,749	-	7,749	1,665
Advertising	12,513	-	12,513	5,200
Subscriptions	4,477	-	4,477	1,818
Sundries	2,575	-	2,575	5,229
Legal & professional fees	45,426	-	45,426	-
Independent examiners fee	-	1,920	1,920	4,000
	<u>195,611</u>	<u>1,920</u>	<u>197,531</u>	<u>112,473</u>
Analysed between				
Charitable activities	<u>195,611</u>	<u>1,920</u>	<u>197,531</u>	<u>112,473</u>

Governance costs includes payments to the independent examiners of £1,920 (2022- £4000) for independent examiners fees.

6 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	1,202	957
Amortisation of intangible assets	2,489	-
Operating lease charges	-	5,261
	<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £3,328.16 (2022: £657) were paid to the trustees.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
1	1
<u>1</u>	<u>1</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	101,017	83,239
	<u>101,017</u>	<u>83,239</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Conferences and events	7,935	10,400
Pensions	-	260
	<u>7,935</u>	<u>10,660</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Intangible fixed assets

	Brand £
Cost	
At 1 April 2022	-
Additions - separately acquired	11,200
	<hr/>
At 31 March 2023	11,200
	<hr/>
Amortisation and impairment	
At 1 April 2022	-
Amortisation charged for the year	2,489
	<hr/>
At 31 March 2023	2,489
	<hr/>
Carrying amount	
At 31 March 2023	8,711
	<hr/> <hr/>
At 31 March 2022	-
	<hr/> <hr/>

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 April 2022	5,002	9,900	14,902
Additions	1,302	-	1,302
Disposals	(2,419)	-	(2,419)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	3,885	9,900	13,785
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2022	4,123	9,587	13,710
Depreciation charged in the year	1,124	78	1,202
Eliminated in respect of disposals	(2,419)	-	(2,419)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	2,828	9,665	12,493
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2023	1,057	235	1,292
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	879	313	1,192
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets (Continued)

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,924	53,356
Other debtors	481	44,553
Prepayments and accrued income	4,972	12,839
	<u>7,377</u>	<u>110,748</u>

14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		(3,874)	9,464
Deferred income	15	16,447	91,140
Trade creditors		8	-
Other creditors		1,028	1,079
Accruals and deferred income		4,680	138
		<u>18,289</u>	<u>101,821</u>

15 Deferred income

	2023	2022
	£	£
Other deferred income	<u>16,447</u>	<u>91,140</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	<u>16,447</u>	<u>91,140</u>
Movements in the year:		

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****15 Deferred income****(Continued)**

Deferred income at 1 April 2022	91,140	69,800
Released from previous periods	(91,140)	(69,800)
Resources deferred in the year	16,447	91,140
	<hr/>	<hr/>
Deferred income at 31 March 2023	16,447	91,140
	<hr/>	<hr/>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Intangible fixed assets	8,711	-
Tangible assets	1,292	1,192
Current assets/(liabilities)	205,293	273,673
	<hr/>	<hr/>
	215,296	274,865
	<hr/>	<hr/>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).