

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 2024

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julia Green	
	Lee Edward Corless	
	Alexandra Seddon	
	Ramsay Taylor	
	Dean Graham Atkinson	
	Petra Alexandra Kennedy	
	Alistair Kerr	
	David Stenning	
	Matthew Britt	
	Robert Stephen Elston	
	Joanne Spurgeon	(Appointed 29 April 2024)
	Shona Claydon	(Appointed 1 December 2023)
	Neryssa Charman	(Appointed 26 June 2023)
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

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 17

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 invested into a community platform, which has been launched and now has 900 users on the site, bringing member organisations together across their regions and as a wider community. The platform enables us to communicate with members regularly alongside, 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 2,200 followers on Twitter and 1100 on Facebook, and 3200 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 as part of an Expert Reference group shaping the first ever National Supported Employment program, due to be launched in 2025.

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 300 members as of March 2024. We had 2 new global employers join the membership, which is the first time in the history of the charity and this number continues to grow.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

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

FOR THE YEAR ENDED 31 MARCH 2024

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 Leicester, which sold out and received excellent feedback from delegates. BASE members attended the AGM, which was moved to an online event to enable greater numbers of members to attend. There were presentations from the CEO, Trustees of the charity and external partners from Strathclyde University.

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 sits Cabinet office Disability task force. BASE also sits on the DWP's Disability Confident Leaders and Practitioners groups and contributed to the Access to Work expert reference group.

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

Financial review

2023-24 British Association for Supported Employment (BASE) posted a surplus of £172,210 (2022-23 loss £59,569). Inclusive Trading CIC donated £229,062 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 2024

Julia Green

Lee Edward Corless

Alexandra Seddon

Ramsay Taylor

Dean Graham Atkinson

Petra Alexandra Kennedy

Alistair Kerr

David Stenning

Rachel Jones Jane

(Resigned 5 April 2024)

Matthew Britt

Robert Stephen Elston

Joanne Spurgeon

(Appointed 29 April 2024)

Shona Claydon

(Appointed 1 December 2023)

Neryssa Charman

(Appointed 26 June 2023)

At the end of 2023-24, the association employed six members of staff; the Chief Executive, Laura Davis, Operations Manager Nerise Oldfield-Thompson, Membership, marketing and comms Manager- Gillian Parker admin assistant David Palmer, Liz Mellor Training Manager 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 2024

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).

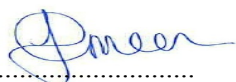
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- state whether applicable UK 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 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.



.....
Julia Green

Trustee

Date: 22nd 11 2024

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 2024.

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

Since the charity'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 ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 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: 22-11-2024.....

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricte funds 2024 £	Unrestricte funds 2023 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	321,312	152,156
<u>Charitable activities</u>			
Project income	3	3,635	-
Event costs recharged	3	532	7,000
Total income		325,479	159,156
<u>Expenditure on:</u>			
Project income	4	151,931	210,790
Other	9	1,338	7,935
Total expenditure		153,269	218,725
Net income/(expenditure) for the year/ Net movement in funds		172,210	(59,569)
Fund balances at 1 April 2023		215,296	274,865
Fund balances at 31 March 2024		387,506	215,296

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 2024*

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		4,978		8,711
Tangible assets	12		799		1,292
			<u>5,777</u>		<u>10,003</u>
Current assets					
Debtors	13	41,341		7,377	
Cash at bank and in hand		425,762		216,205	
		<u>467,103</u>		<u>223,582</u>	
Creditors: amounts falling due within one year	14	<u>(85,374)</u>		<u>(18,289)</u>	
Net current assets			381,729		205,293
Total assets less current liabilities			<u>387,506</u>		<u>215,296</u>
Income funds					
Unrestricted funds			387,506		215,296
			<u>387,506</u>		<u>215,296</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024


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 2024.

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 22-11-2024



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 2024

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 2024

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 2024

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
	2024	2023
	£	£
Donations and gifts	321,312	152,156
	<u> </u>	<u> </u>
Donations and gifts		
Donations & legacies	321,312	152,156
	<u> </u>	<u> </u>
	<u>321,312</u>	<u>152,156</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Project income	Event costs recharged	Total	Event costs recharged
	2024	2024	2024	2023
	£	£	£	£
SBSG Project income	3,635	532	4,167	7,000

4 Project income

	2024	2023
	£	£
SBSG project consultancy	-	13,259
Share of support costs (see note 5)	150,131	195,611
Share of governance costs (see note 5)	1,800	1,920
	151,931	210,790

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	93,932	-	93,932	101,017
Depreciation	4,226	-	4,226	3,691
Bank fees	349	-	349	118
Travelling	7,631	-	7,631	5,639
Computer running costs	6,299	-	6,299	9,963
Insurance	-	-	-	2,339
Telecommunication	309	-	309	104
Postage and stationery	5,728	-	5,728	7,749
Advertising	2,840	-	2,840	12,513
Subscriptions	5,782	-	5,782	4,477
Sundries	4,486	-	4,486	2,575
Legal & professional fees	18,549	-	18,549	45,426
Independent examiners fee	-	1,800	1,800	1,920
	<u>150,131</u>	<u>1,800</u>	<u>151,931</u>	<u>197,531</u>
Analysed between				
Charitable activities	<u>150,131</u>	<u>1,800</u>	<u>151,931</u>	<u>197,531</u>

Governance costs includes payments to the independent examiners of £1,800 (2023- £1,920) for independent examiners fees.

6 Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	493	1,202
Amortisation of intangible assets	<u>3,733</u>	<u>2,489</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 £3,136.06 (2023: £3,328.16) were paid to the trustees.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	-	1
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£

Wages and salaries	-	101,017
	<u> </u>	<u> </u>

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

9 Other

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Conferences and events	1,338	7,935
	<u>1,338</u>	<u>7,935</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 2024

11 Intangible fixed assets

	Brand £
Cost	
At 1 April 2023 and 31 March 2024	11,200
Amortisation and impairment	
At 1 April 2023	2,489
Amortisation charged for the year	3,733
At 31 March 2024	6,222
Carrying amount	
At 31 March 2024	4,978
At 31 March 2023	8,711

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 April 2023	3,885	9,900	13,785
At 31 March 2024	3,885	9,900	13,785
Depreciation and impairment			
At 1 April 2023	2,828	9,665	12,493
Depreciation charged in the year	434	59	493
At 31 March 2024	3,262	9,724	12,986
Carrying amount			
At 31 March 2024	623	176	799
At 31 March 2023	1,057	235	1,292

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	34,382	1,924
Other debtors	517	481
Prepayments and accrued income	6,442	4,972
	<u>41,341</u>	<u>7,377</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,965	(3,874)
Deferred income	65,826	16,447
Trade creditors	12,167	8
Other creditors	2,616	1,028
Accruals and deferred income	1,800	4,680
	<u>85,374</u>	<u>18,289</u>

15 Deferred income

	2024	2023
	£	£
Other deferred income	<u>65,826</u>	<u>16,447</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>65,826</u>	<u>16,447</u>
Movements in the year:		

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****15 Deferred income****(Continued)**

Deferred income at 1 April 2023	16,447	91,140
Released from previous periods	(16,447)	(91,140)
Resources deferred in the year	65,826	16,447
	<u>65,826</u>	<u>16,447</u>
Deferred income at 31 March 2024	<u>65,826</u>	<u>16,447</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fund balances at 31 March 2024 are represented by:		
Intangible fixed assets	4,978	8,711
Tangible assets	799	1,292
Current assets/(liabilities)	381,729	205,293
	<u>387,506</u>	<u>215,296</u>

17 Related party transactions

Mr R Elston and Mr M Britt trustees of the company, are also directors of Inclusive Trading CIC.

During the year the company received donations from Inclusive Trading CIC totalling £229,062 (2023: £55,414).

Included within other creditor is an amount due to Inclusive Trading CIC of £2,616 (2023: £Nil).