

Company registration number: 12496030

Charity registration number: 1149568

Community Education Employment And Advice LTD

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

RM Accountancy Services
Accountants
Castle Cavendish Business Centre
Dorking Road
Nottingham
NG7 5PN

Community Education Employment And Advice LTD

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Community Education Employment And Advice LTD

Reference and Administrative Details

Charity Registration Number 1149568

Company Registration Number 12496030

Registered Office

The charity is incorporated in England and Wales.

Castle Cavendish Business Centre
Dorking Road
Nottingham
NG7 5PN

Accountants

RM Accountancy Services
Accountants
Castle Cavendish Business Centre
Dorking Road
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Community Education Employment And Advice LTD

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:



RUKSANNA MALIK



WASID HUSSAIN

Community Education Employment And Advice LTD

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

Bring the community together, increase cohesion and reduce racial/religious tension. Improve health and wellbeing for those suffering from chronic illness, diabetes, high blood pressure, mental health issues or those feeling generally low and in poor physical health

Public benefit

We provide support via self-help groups where everyone can speak freely and share their experiences with others and receive special input from experts. We regularly run courses and workshops in lifestyle change and healthy cooking etc. We provide training to improve digital skills.

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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Ruksanna Malik
	Mr Rizwan IQBAL
	Mr Wajid Hussain

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Community Education Employment And Advice LTD

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Education Employment And Advice LTD for the purposes of company law) 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.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Community Education Employment And Advice LTD
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Community Education Employment And Advice LTD for the year ended 31 March 2023 as set out on pages 6 to 22 from the company's accounting records and from information and explanations you have given us.

It is your duty to ensure that Community Education Employment And Advice LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Community Education Employment And Advice LTD. You consider that Community Education Employment And Advice LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Community Education Employment And Advice LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



RM Accountancy Services
Accountants
Castle Cavendish Business Centre
Dorking Road
Nottingham
NG7 5PN

20 December 2023

Community Education Employment And Advice LTD

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	33,500	33,500
Charitable activities	4	11,422	11,422
Other income	5	12,074	12,074
Total income		56,996	56,996
Expenditure on:			
Raising funds	6	(55,800)	(55,800)
Charitable activities	7	(481)	(481)
Total expenditure		(56,281)	(56,281)
Net income		715	715
Transfers between funds		40,605	40,605
Net movement in funds		41,320	41,320
Reconciliation of funds			
Total funds brought forward		1,366	1,366
Total funds carried forward	15	42,686	42,686
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Other income	5	75,321	75,321
Total income		75,321	75,321
Expenditure on:			
Raising funds	6	(70,671)	(70,671)
Charitable activities	7	(1,240)	(1,240)
Total expenditure		(71,911)	(71,911)
Net income		3,410	3,410
Net movement in funds		3,410	3,410
Reconciliation of funds			
Total funds brought forward		(2,044)	(2,044)
Total funds carried forward	15	1,366	1,366

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

The funds breakdown for 2022 is shown in note 15.

The notes on pages 8 to 22 form an integral part of these financial statements.

Community Education Employment And Advice LTD

(Registration number: 12496030)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	12	40,883	5,000
Cash at bank and in hand	13	<u>2,561</u>	<u>1,566</u>
		43,444	6,566
Creditors: Amounts falling due within one year	14	<u>(758)</u>	<u>(5,200)</u>
Net assets		<u>42,686</u>	<u>1,366</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>42,686</u>	<u>1,366</u>
Total funds	15	<u>42,686</u>	<u>1,366</u>

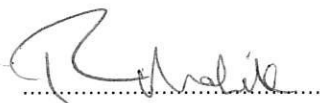
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 22 were approved by the trustees, and authorised for issue on 20 December 2023 and signed on their behalf by:

The financial statements on pages 6 to 22 were approved by the trustees, and authorised for issue on 20 December 2023 and signed on their behalf by:


.....
Mrs Ruksanna Malik
Trustee


.....
Mr Wajid Hussain
Trustee

The notes on pages 8 to 22 form an integral part of these financial statements.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Castle Cavendish Business Centre
Dorking Road
Nottingham
NG7 5PN

These financial statements were authorised for issue by the trustees on 20 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Education Employment And Advice LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

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.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donated services and facilities	33,500	33,500
Total for 2023	33,500	33,500

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	11,422	11,422
Total for 2023	11,422	11,422

5 Other income

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Total funds £
Fees and supplies	9,747	9,747
Rental income	2,327	2,327
Total for 2023	12,074	12,074
Total for 2022	9,500	9,500

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		7,235	7,235
Total for 2023		7,235	7,235

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	8	18,424	18,424
Total for 2023		18,424	18,424
Total for 2022		37,983	37,983
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	8	481	481
Total for 2022		1,240	1,240

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £481 (2022 - £1,240) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Social security costs	469	469
Other governance costs	12	12
Total for 2023	481	481
Total for 2022	1,240	1,240

9 Trustees remuneration and expenses

Donations made by the trustees without any conditions attached totalled £Nil for the year (2022 - £Nil).

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	30,141	32,688
Social security costs	469	1,228
	30,610	33,916

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:

	2023 No	2022 No
Average number of persons employed	4	5

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

No employee received emoluments of more than £60,000 during the year.

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2023 £	2022 £
Trade debtors	35,256	-
Accrued income	3,000	5,000
Other debtors	2,627	-
	<u>40,883</u>	<u>5,000</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	552	502
Cash at bank	2,009	1,064
	<u>2,561</u>	<u>1,566</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	158	-
Other taxation and social security	-	(1,941)
Other creditors	-	6,541
Accruals	600	600
	<u>758</u>	<u>5,200</u>

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	<u>1,366</u>	<u>56,996</u>	<u>(56,281)</u>	<u>40,605</u>	<u>42,686</u>

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>(2,044)</u>	<u>75,321</u>	<u>(71,911)</u>	<u>1,366</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	43,444	43,444
Current liabilities	<u>(758)</u>	<u>(758)</u>
Total net assets	<u>42,686</u>	<u>42,686</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	6,566	6,566
Current liabilities	<u>(5,200)</u>	<u>(5,200)</u>
Total net assets	<u>1,366</u>	<u>1,366</u>

17 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>1,566</u>	<u>(1,566)</u>	-
Net debt	<u>1,566</u>	<u>(1,566)</u>	-
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>2,250</u>	<u>(2,250)</u>	-
Net debt	<u>2,250</u>	<u>(2,250)</u>	-

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Transition to FRS 102

Balance Sheet at 1 April 2021

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Funds of the charity					
Total funds		-	-	-	-

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Balance Sheet at 31 March 2022

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Funds of the charity					
Total funds		-	-	-	-

Community Education Employment And Advice LTD

Notes to the Financial Statements for the Year Ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2022

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Income and Endowments from:					
Total income		-	-	-	-
Net income/(expenditure)		-	-	-	-
Net movement in funds		-	-	-	-

Community Education Employment And Advice LTD

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	33,500	-
Charitable activities	11,422	-
Other income	12,074	75,321
Total income	56,996	75,321
Expenditure on:		
Raising funds	(55,800)	(70,671)
Charitable activities	(481)	(1,240)
Total expenditure	(56,281)	(71,911)
Net income	715	3,410
Transfers between funds	40,605	-
Net movement in funds	41,320	3,410
Reconciliation of funds		
Total funds brought forward	1,366	(2,044)
Total funds carried forward	42,686	1,366

Community Education Employment And Advice LTD

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	33,500	-
Charitable activities (analysed below)	11,422	-
Other income (analysed below)	12,074	75,321
	<u>56,996</u>	<u>75,321</u>
Total income		
Expenditure on:		
Raising funds (analysed below)	(55,800)	(70,671)
Charitable activities (analysed below)	(481)	(1,240)
	<u>(56,281)</u>	<u>(71,911)</u>
Total expenditure		
Net income	715	3,410
Transfers between funds (analysed below)	40,605	-
	<u>41,320</u>	<u>3,410</u>
Net movement in funds		
Reconciliation of funds		
Total funds brought forward	1,366	(2,044)
	<u>42,686</u>	<u>1,366</u>
Total funds carried forward		

Community Education Employment And Advice LTD

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donated services	33,500	-
	<u>33,500</u>	<u>-</u>
<i>Charitable activities</i>		
Grants receivable	11,422	-
	<u>11,422</u>	<u>-</u>
<i>Other income</i>		
Fees and supplies	9,747	9,500
Rental income	2,327	-
Other income	-	65,821
	<u>12,074</u>	<u>75,321</u>
<i>Raising funds</i>		
Subcontract cost	(7,235)	-
Wages and salaries	(30,141)	(32,688)
Rent and rates	(569)	(4,258)
Light, heat and power	(755)	(3,383)
Insurance	(174)	-
Telephone and fax	(70)	-
Office expenses	(1,933)	(1,856)
Computer software and maintenance costs	(4,788)	(22,666)
Printing, postage and stationery	(562)	-
Charitable donations	-	(95)
Sundry expenses	(930)	(183)
Travel and subsistence	(922)	-
Advertising	(4,841)	-
Accountancy fees	(600)	(1,020)
Consultancy fees	(1,350)	(1,480)
Legal and professional fees	(930)	(3,042)
	<u>(55,800)</u>	<u>(70,671)</u>
<i>Charitable activities</i>		
Staff NIC (Employers)	(469)	(1,228)
Bank charges	(12)	(12)
	<u>(481)</u>	<u>(1,240)</u>
<i>Transfers between funds</i>		
Funds - Transfer from another fund	<u>40,605</u>	<u>-</u>