

Charity registration number: 1080565

Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2020

Community Accounting Plus

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 20

Community Accounting Plus

Reference and Administrative Details

Trustees	Julia Wilson
	Bev Angell
	Linda Ellis
	Jo Mossman
	Ian Wells
	Frances Leaman
	Janet Sentance
	Judith Robertson
	Sam Crawford
Principal Office	Units 1 & 2 Northwest 41 Talbot Street Nottingham NG1 5GL
Charity Registration Number	1080565
Independent Examiner	Neil Burgin Cobb Burgin Chartered Accountants 129a Middleton Boulevard Nottingham NG8 1FW

Community Accounting Plus

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2020.

Trustees

Julia Wilson, Chair

Bev Angell, Treasurer

Linda Ellis

Jo Mossman

Ian Wells

Frances Leaman

Janet Sentance

Judith Robertson

Graham Heal (appointed 23 September 2020)

Sam Crawford (resigned 23 July 2020)

Objectives and activities

Objects and aims

We work primarily with small charitable organisations. With our support, they in turn, are better equipped to deliver services to their communities. The main focus is on Nottingham and Nottinghamshire, but CA Plus can support groups further afield.

The formal objectives of CA Plus are:

- to improve the efficiency of the management and administration of charities by the provision of information and training for effective financial management and control, and other services and facilities ancillary or directly promoting the efficiency of charitable activities; and
- to advance education and training in management and administration.

CA Plus also plays a central role in supporting the national network of similar services throughout the UK. Our Chief Executive chairs the CFG Annual Conference for Community Accountancy. We are happy to support those wishing to develop similar services, seeking advice on how to get started.

The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

The trustees are committed to ensuring that the charity is well resourced so that energy can be devoted to delivering services rather than struggling for survival.

At the time of writing we, like all of you, are in the midst of dealing with the impact of the Coronavirus outbreak. Despite significant disruption to our normal ways of working we are able to report that all our services have continued without interruption. We have implemented and adapted swiftly to new ways of working and maintained a commitment to support all our clients in managing their financial affairs at this time.

Community Accounting Plus

Trustees' Report

Accounts

Once again, we have seen considerable growth in new accounts clients with our accounts schedule increasing from **264 to 291 organisations in total**. We have increased the capacity of the staff team as we continue to receive requests from potential new clients

Payroll

Our payroll service continues to be extremely busy and under severe pressure. Most clients have been with us for many years. Others come and go of course, and we currently have **186 organisations** being supported through our Payroll service.

Bookkeeping

We currently provide bookkeeping to **54 organisations** throughout the City and County. Our Bookkeeping service still remains a huge support for organisations who use it.

QuickBooks Online

We have again seen an increase in QuickBooks Cloud Online Clients from 176 in 2018-19 to **222 in 2019-20**. We are also Certified Pro Advisors for QuickBooks Online.

TimeBank

Our TimeBank Scheme is how we support groups beyond the primary services of accounts, payroll and bookkeeping. The system allows any group that needs assistance to call on us immediately. This has been used for a wide range of activities such as setting an organisation up on QuickBooks Online, dealing with one off queries on accounting or bookkeeping, supporting trustees etc. Time Bank support is offered by phone, email, remote screen share, and face to face in our office or on site.

Training & Events

Whilst we embrace all avenues for delivering support, As in previous years, it still remains very much part of our agenda to train face to face in the community and there will be a programme of training released for Summer 2020, this will remain a free training programme.

In 2019 we experimented with a series of local surgeries – providing a space for individual clients to meet our CEO to discuss any finance issues. The take up was variable in different locations and lessons learned about the importance of local partners promoting the events. Clients who do not know CA Plus usually require a personal recommendation or introduction from an existing client.

Webinar Training

The webinar programme has once again been hugely successful. In particular, we added a series of Webinars supported by Lloyds bank Foundation.

Overall this year over 299 people attended a webinar, live or recorded. We plan to continue this programme and we will seek further funding to support this.

Lloyds Bank Foundation – Enhance

We are established as a partner in the Enhance programme. Lloyds Bank Foundation help charities that they fund identify support that might help them work more effectively. When they've agreed on a specific area for development, have a clear plan of activities in mind to address this, and a clear idea of what they hope to achieve, they'll be offered support from Enhance Partners.

Community Accounting Plus

Trustees' Report

We have supported four organisations through this programme over the last year.

New ways of working

We continually strive to find ways of working more efficiently and effectively. Our use of online services means that groups who need us no longer have to arrange an appointment in a few weeks' time or book on a course in a few months' time. Whilst those options are still available, our webinar programme, our use of online accounts software and remote access technology mean we can deliver our services as and when required. In the background as well we have invested in new online accounts production software ensure even better quality and consistency in our accounts services.

Looking ahead to 2020-21.

This year we will look at new and innovative ways of marketing CA Plus.

In April 2020 we are introducing our new IT system which includes a client portal for document exchange which will greatly improve our ways of working.

A full review of the website will take place in the Summer of 2020 with an aim to review and refresh the downloadable toolkits that can be accessed. This will then be followed by a fresh round of marketing to increase traffic to the site.

This year we will continue to improve partnerships and connecting with other organisations within the community who can ensure organisations that they work with know about us. This will include identifying potential projects and ways of working with organisations such as CVS and other key community hubs for drop in style programmes and finance forums that could be out in the community or virtual via webinar style events.

At the time of writing, we are in the midst of the lockdown during the outbreak of Covid-19. In recent weeks we have completely changed our methods of working and despite a huge increase in demand for support, especially through our payroll service, we have maintained all service delivery without interruption. It is too early to know the financial consequences of this - we certainly have increased costs, and it is likely that as many of our clients suffer, so too will our income, but we are seeking support from other sources and remain confident we can see this through.

Public benefit

The simple underlying principle for our work is that if we can help charities and other not for profit organisations deal with the financial side of life, making this as efficient and well managed as possible, then they, in turn, can better serve our communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Community Accounting Plus

Trustees' Report

Financial review

In recent years, we have faced reduced grant funding, despite the continued and much valued support from our primary funders, Nottingham City and Nottinghamshire County Councils. Losses made in 2016 and 2017 were reversed in 2018 and 2019.

A year ago we predicted the following: "As we expand our staffing resources in 2019 as part of longer term planning, and face a potential office move, we anticipate a loss in the period ahead,"

Demand for all areas of our service delivery has grown in the last 12 months. As a charity, we aim solely to cover our costs, and it is a challenge to get this right as services expand. Overall, the last year has turned out as we expected and we remain well placed to face the unusual challenges in the months ahead.

Policy on reserves

Policy on reserves

In the long term Community Accounting Plus aims to have uncommitted reserves equivalent to between three - six months average annual expenditure.

At 31 March 2020, free reserves amounted to £154,986 (2019: £171,994). This represents approximately 33% (2019: 42%) of annual expenditure, or 4.0 months' worth (2019: 5.0).

As we enter 2020-21 in the midst of the Covid-19 outbreak there is much uncertainty. Demand for our services, particularly on payroll is extremely high at present, but we know that many of our clients face financial difficulties ahead. Our reserves position remains sound and will be closely monitored.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation. It is operated under the rules of its constitution dated 27 February 2019. Prior to this, CA Plus was a charitable company, established in 1991

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Full meetings of the trustees are held quarterly with the Sub Committees for Finance and Personnel, meeting in between.

Community Accounting Plus

Trustees' Report

Organisational structure

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's.

In 2019 CA Plus converted to become a Charitable Incorporated Organisation

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 14 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

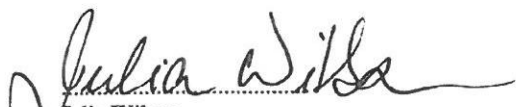
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20 May 2020 and signed on its behalf by:


Julia Wilson
Trustee

Community Accounting Plus

Independent Examiner's Report to the trustees of Community Accounting Plus

Independent examiner's report to the trustees of Community Accounting Plus

I report to the trustees on my examination of the accounts of Community Accounting Plus (the Charity) for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

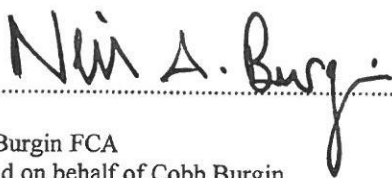
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Institute Of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Burgin FCA
for and on behalf of Cobb Burgin
Chartered Accountants
129a Middleton Boulevard
Nottingham
NG8 1FW

Date: 19/11/2020

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2020

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	90,042	90,042	107,850
Charitable activities	3	353,824	353,824	335,026
Investment income	5	1,623	1,623	297
Other income		20	20	99
Total Income		<u>445,509</u>	<u>445,509</u>	<u>443,272</u>
Expenditure on:				
Charitable activities	6	<u>(463,559)</u>	<u>(463,559)</u>	<u>(408,809)</u>
Total Expenditure		<u>(463,559)</u>	<u>(463,559)</u>	<u>(408,809)</u>
Net movement in funds		(18,050)	(18,050)	34,463
Reconciliation of funds				
Total funds brought forward		<u>174,526</u>	<u>174,526</u>	<u>140,063</u>
Total funds carried forward	16	<u><u>156,476</u></u>	<u><u>156,476</u></u>	<u><u>174,526</u></u>

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

The funds breakdown for the period is shown in note 16.

Community Accounting Plus

Statement of Financial Activities for the Year Ended 31 March 2020

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	105,000	2,850	107,850
Charitable activities	3	335,026	-	335,026
Investment income	5	297	-	297
Other income		99	-	99
Total Income		<u>440,422</u>	<u>2,850</u>	<u>443,272</u>
Expenditure on:				
Charitable activities	6	<u>(405,959)</u>	<u>(2,850)</u>	<u>(408,809)</u>
Total Expenditure		<u>(405,959)</u>	<u>(2,850)</u>	<u>(408,809)</u>
Net movement in funds		34,463	-	34,463
Reconciliation of funds				
Total funds brought forward		<u>140,063</u>	<u>-</u>	<u>140,063</u>
Total funds carried forward	16	<u>174,526</u>	<u>-</u>	<u>174,526</u>

Community Accounting Plus

(Registration number: 1080565)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	1,490	2,532
Current assets			
Debtors	13	52,946	29,796
Cash at bank and in hand		<u>137,251</u>	<u>176,308</u>
		190,197	206,104
Creditors: Amounts falling due within one year	14	<u>(35,211)</u>	<u>(34,110)</u>
Net current assets		<u>154,986</u>	<u>171,994</u>
Net assets		<u>156,476</u>	<u>174,526</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>156,476</u>	<u>174,526</u>
Total funds	16	<u>156,476</u>	<u>174,526</u>

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 20 May 2020 and signed on their behalf by;

Bev. Angell
Bev Angell
Trustee

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Exemption from preparing a cash flow statement

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General equipment	20% straight line
IT equipment	33.3% straight line

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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 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 has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	42	42	-
Grants, including capital grants;			
Government grants	90,000	90,000	105,000
Grants from other charities	-	-	2,850
	<u>90,042</u>	<u>90,042</u>	<u>107,850</u>

3 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Fees	353,824	353,824	335,026

4 Grants and donations

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Nottingham City Council	60,000	-	60,000
Nottinghamshire County Council	30,000	-	30,000
	<u>90,000</u>	<u>-</u>	<u>90,000</u>

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,623	1,623	297

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

6 Expenditure on charitable activities

	Unrestricted General funds £	Total 2020 £	Total 2019 £
Bad debts	-	-	132
Bank charges	868	868	807
Cleaning & hygiene	265	265	7
Cloud accounting charges	17,171	17,171	13,321
Communications	3,787	3,787	6,053
Depreciation	1,649	1,649	2,058
Equipment	1,293	1,293	314
Hospitality	880	880	785
Insurance	2,422	2,422	1,712
IT software & maintenance	13,498	13,498	13,049
Meetings	24	24	389
Printing & stationery	1,492	1,492	1,008
Professional fees	774	774	753
Publications & Subscriptions	2,035	2,035	2,382
Recruitment	95	95	189
Rent & services	14,135	14,135	14,635
Repairs & Maintenance	9	9	-
Salaries, NICs & Pensions	386,555	386,555	344,360
Sundry expenses	414	414	454
Training	3,122	3,122	3,999
Travel & subsistence	3,684	3,684	2,402
Utilities	1,159	1,159	-
Relocation	8,228	8,228	-
	<u>463,559</u>	<u>463,559</u>	<u>408,809</u>

7 Net incoming/outgoing resources

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

	2020 £	2019 £
Operating leases - other assets	12,878	14,175
Depreciation of fixed assets	<u>1,649</u>	<u>2,058</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	331,484	296,856
Social security costs	25,542	22,086
Pension costs	<u>29,529</u>	<u>25,418</u>
	<u>386,555</u>	<u>344,360</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2020 No	2019 No
Employees	<u>14</u>	<u>13</u>

14 (2019 - 13) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £29,529 (2019 - £25,418).

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

10 Taxation

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

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2019	2,643	8,158	10,801
Additions	<u>-</u>	<u>607</u>	<u>607</u>
At 31 March 2020	<u>2,643</u>	<u>8,765</u>	<u>11,408</u>
Depreciation			
At 1 April 2019	2,643	5,626	8,269
Charge for the year	<u>-</u>	<u>1,649</u>	<u>1,649</u>
At 31 March 2020	<u>2,643</u>	<u>7,275</u>	<u>9,918</u>
Net book value			
At 31 March 2020	<u>-</u>	<u>1,490</u>	<u>1,490</u>
At 31 March 2019	<u>-</u>	<u>2,532</u>	<u>2,532</u>

12 Subsidiaries - Community HR Plus

Group accounts have not been prepared since the trading subsidiary was dormant throughout the period. At the end of the reporting period, the capital and reserves of the trading subsidiary were £1,202 (2019: £1,202).

13 Debtors

	2020 £	2019 £
Trade debtors	28,665	20,139
Prepayments	12,314	7,699
Other debtors	<u>11,967</u>	<u>1,958</u>
	<u>52,946</u>	<u>29,796</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	269	1,087
Other taxation and social security	22,870	21,515
Other creditors	2,572	2,008
Deferred income	9,500	9,500
	<u>35,211</u>	<u>34,110</u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Land and buildings		
Within one year	13,875	3,544
Between one and five years	22,200	-
	<u>36,075</u>	<u>3,544</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

16 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General fund	<u>174,526</u>	<u>445,509</u>	<u>(463,559)</u>	<u>156,476</u>
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
<i>Unrestricted general funds</i>				
General fund	140,063	440,422	(405,959)	174,526
Restricted funds				
IT Fund	<u>-</u>	<u>2,850</u>	<u>(2,850)</u>	<u>-</u>
Total funds	<u>140,063</u>	<u>443,272</u>	<u>(408,809)</u>	<u>174,526</u>

17 Analysis of net assets between funds

	Unrestricted funds	2020 Total funds £
	General £	
Tangible fixed assets	1,490	1,490
Current assets	190,197	190,197
Current liabilities	<u>(35,211)</u>	<u>(35,211)</u>
Total net assets	<u>156,476</u>	<u>156,476</u>
	Unrestricted funds	2019 Total funds £
	General £	
Tangible fixed assets	2,532	2,532
Current assets	206,104	206,104
Current liabilities	<u>(34,110)</u>	<u>(34,110)</u>
Total net assets	<u>174,526</u>	<u>174,526</u>

Community Accounting Plus

Notes to the Financial Statements for the Year Ended 31 March 2020

18 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2020 £	2019 £
Independent examination	590	570
	<u>590</u>	<u>570</u>

19 Related party transactions

There were no related party transactions in the year.