

Charity registration number: 1080565

# Community Accounting Plus

Annual Report and Financial Statements

for the Year Ended 31 March 2021

## Community Accounting Plus

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## **Community Accounting Plus**

### **Reference and Administrative Details**

#### **Trustees**

Julia Wilson  
Bev Angell  
Linda Ellis  
Jo Mossman  
Ian Wells  
Frances Leaman  
Janet Sentance  
Graham Heal

#### **Senior Management Team**

John O'Brien, Chief Executive  
Eva Stevens, Accounting Services Manager  
Alison Paling, Payroll Services Manager

#### **Principal Office**

Units 1 & 2 Northwest  
41 Talbot Street  
Nottingham  
NG1 5GL

#### **Charity Registration Number**

1080565

#### **Independent Examiner**

Philip A Handley FCA  
Cobb Burgin  
Chartered Accountants  
3rd Floor, Butt Dyke House  
33 Park Row  
Nottingham  
NG1 6EE

## **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 2021.

#### **Trustees**

Julia Wilson, Chair

Bev Angell, Treasurer

Linda Ellis

Jo Mossman

Ian Wells

Frances Leaman

Janet Sentance

Graham Heal (appointed 23 September 2020)

Judith Robertson (resigned 8 December 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, in partnership with CFG, also supports similar services throughout the UK. The charity benefits from a relatively stable staff team with a wealth of experience in areas of financial and general management within voluntary organisations. There is a strong commitment to the training and development of staff in gaining both technical skills and experience.

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

#### **Our activities**

As we approach the 30th anniversary of our foundation, we have probably just been through our most challenging year to date. Shortly before the Covid pandemic hit, we had just moved office and we had begun to explore the possibilities of remote working - testing various IT solutions and work systems. This was a great help back in March 2020 when we moved most of our activity online and began the new routine of remote working and service delivery. Nothing beats face to face when it comes to training and support. One day, we hope to return to that, but we are pleased to report that our full range of services has been maintained throughout. In many ways, we are even better and more efficient than before. The use of webinars, online seminars and screen sharing has made much of our training and support even more effective.



## Community Accounting Plus

### Trustees' Report

Nowhere was the pressure greatest than for our Payroll team. Implementing the government support schemes, sometimes with very little notice, has been a major challenge which continues into 2021. The trustees and CEO are particularly grateful to the payroll team for their dedication to our clients this past year.

Our staff team has changed a little in the year. Gill Williams and Cathy Whyld left us after many years' service and we were then joined by Mike Fisher. Like so many, we are hopeful of better times ahead as we continue to serve the needs of our community.

#### Accounts

Once again, we have seen considerable growth in new accounts clients with our accounts schedule increasing from **291 to 320 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. Most clients have been with us for many years. Others come and go of course, and we currently have **202 (2020: 186) organisations** being supported through our Payroll service.

#### Bookkeeping

We currently provide bookkeeping to **54 (2020: 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 Online Clients from **176 to 223**. 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.

#### Online webinars and training

This year we have added a number of resources to our website. These include recordings of webinars and a series of short training videos in aspects of using QuickBooks Online.

We also ran a series of one to one consultancies last summer for groups across the UK, supported by the Lloyds Bank Foundation.

#### 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.

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

## **Community Accounting Plus**

### **Trustees' Report**

#### **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 to ensure even better quality and consistency in our accounts services.

#### **Looking ahead to 2021-22**

As ever in the charity world, there is a degree of uncertainty over the future.

Back in 2019 we wrote a three year plan. One of the aims was to grow a little, perhaps by 20% and become slightly more resilient; ready to deal with whatever came our way. We have got there, but 2021 does promise to be challenging.

We continue to be much in demand. Pretty well every week, we have four or five enquiries for new services, almost always personal recommendations from existing users of CA Plus. We are grateful to our main core funders Nottingham City and Nottinghamshire County Councils who have supported us for so long. We are acutely aware of the financial pressures they face themselves and accept that future funding is discretionary. We also need to decide what to do about our premises - do we need an office for 14 people in this new normal?

A full review of the website will take place in the Summer of 2021 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.

#### ***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.

#### **Financial review**

Our finances remain sound. After a loss in 2019-20 we have ended with a small surplus this year, mainly due to an increase in service delivery. Without any significant increases in our prices, income from all services has increased in the year.

The funding we received to help us with our response to Covid was most welcome. We received four grants from The Big Lottery Community Fund, Nottinghamshire County Council, Nottingham City Council and the Charities Aid Foundation, along with a small amount from HMRC in claims under the Job Retention Scheme.

As we enter 2021, still in the midst of the Covid-19 outbreak, there is much uncertainty. Demand for our services, remains high and we know that many of our clients face financial difficulties ahead. Even though our grant funding for 2021-22 is not fully determined, we have agreed not to pass on any general increase in costs to our charity and CIC clients. We are confident that our income streams and reserves will enable us to deal with the changes that lie ahead.

## **Community Accounting Plus**

### **Trustees' Report**

#### ***Policy on reserves***

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

At 31 March 2021, free reserves amounted to £184,263 (2019: £154,986). This represents approximately 36% (2020: 33%) of annual expenditure, or 4.3 months' worth (2020: 4.0).

Our reserves position remains sound and continues to 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.

##### ***Recruitment and appointment of trustees***

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

##### ***Organisational structure***

Community Accounting Plus (known as CA Plus) was originally incorporated as a Company Limited by Guarantee on 27 March 2000, and registered as a charity on 4 May 2000. It took over the work of Nottingham Community Accounting Services, which was itself formed in 1991 out of what was known as the CAS unit that operated within Business in the Community from the early 1980's. In 2019 CA Plus converted to become a Charitable Incorporated Organisation.

Day to day management and service delivery is the responsibility of the Chief Executive who reports to the trustees. The staff team comprises 13 members, some of whom work part time. CA Plus works closely with other infrastructure support groups across the region as well as grant makers and funding authorities. It is essential that our services remain relevant and that local groups continue to hear about us through their local umbrella groups.

## Community Accounting Plus

### Trustees' Report

#### Statement of Trustees' Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the 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 8 December 2021 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 2021.

#### 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.

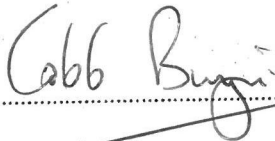
#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 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.



Philip A Handley FCA  
for and on behalf of Cobb Burgin  
Chartered Accountants  
3rd Floor, Butt Dyke House  
33 Park Row  
Nottingham  
NG1 6EE

Date: 17th June 2021

## Community Accounting Plus

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	93,403	45,400	138,803	90,042
Charitable activities	3	406,791	-	406,791	353,824
Investment income	5	1,454	-	1,454	1,623
Other income		-	-	-	20
Total Income		<u>501,648</u>	<u>45,400</u>	<u>547,048</u>	<u>445,509</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(475,332)</u>	<u>(37,547)</u>	<u>(512,879)</u>	<u>(463,559)</u>
Total Expenditure		<u>(475,332)</u>	<u>(37,547)</u>	<u>(512,879)</u>	<u>(463,559)</u>
Net income/(expenditure)		26,316	7,853	34,169	(18,050)
Gross transfers between funds		<u>7,853</u>	<u>(7,853)</u>	-	-
Net movement in funds		34,169	-	34,169	(18,050)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>156,476</u>	-	<u>156,476</u>	<u>174,526</u>
Total funds carried forward	16	<u><u>190,645</u></u>	<u><u>-</u></u>	<u><u>190,645</u></u>	<u><u>156,476</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 2021

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

	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	90,042	90,042
Charitable activities	3	353,824	353,824
Investment income	5	1,623	1,623
Other income		20	20
Total Income		<u>445,509</u>	<u>445,509</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(463,559)</u>	<u>(463,559)</u>
Total Expenditure		<u>(463,559)</u>	<u>(463,559)</u>
Net movement in funds		(18,050)	(18,050)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>174,526</u>	<u>174,526</u>
Total funds carried forward	16	<u><u>156,476</u></u>	<u><u>156,476</u></u>

# Community Accounting Plus

(Registration number: 1080565)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	6,382	1,490
<b>Current assets</b>			
Debtors	13	52,242	52,946
Cash at bank and in hand		191,704	137,251
		243,946	190,197
<b>Creditors: Amounts falling due within one year</b>	14	(59,683)	(35,211)
<b>Net current assets</b>		184,263	154,986
<b>Net assets</b>		190,645	156,476
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		190,645	156,476
<b>Total funds</b>	16	190,645	156,476

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 8 December 2021 and signed on their behalf by:

*Bev. Angell*  
Bev Angell  
Trustee



## Community Accounting Plus

### Cash Flow Statement for the Year Ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		34,169	(18,050)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		4,377	1,649
Investment income	5	<u>(1,454)</u>	<u>(1,623)</u>
		37,092	(18,024)
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	13	704	(23,150)
Increase in creditors	14	14,281	1,101
Increase in deferred income		<u>10,191</u>	<u>-</u>
Net cash flows from operating activities		<u>62,268</u>	<u>(40,073)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	1,454	1,623
Purchase of tangible fixed assets	11	<u>(9,269)</u>	<u>(607)</u>
Net cash flows from investing activities		<u>(7,815)</u>	<u>1,016</u>
Net increase/(decrease) in cash and cash equivalents		54,453	(39,057)
Cash and cash equivalents at 1 April		<u>137,251</u>	<u>176,308</u>
Cash and cash equivalents at 31 March		<u><u>191,704</u></u>	<u><u>137,251</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase/(decrease) in cash		54,453	(39,057)
Net funds at 1 April 2020		<u>137,251</u>	<u>176,308</u>
Net funds at 31 March 2021		<u><u>191,704</u></u>	<u><u>137,251</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## **Community Accounting Plus**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

##### **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.

##### **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.

##### **Investment income**

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

## Community Accounting Plus

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 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 £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

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

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

#### 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.

## **Community Accounting Plus**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are received for specific purposes.

#### **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 2021

#### 2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General			
	£	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	-	-	42
Grants, including capital grants;				
Government grants	93,403	-	93,403	90,000
Grants from other charities	-	45,400	45,400	-
	<u>93,403</u>	<u>45,400</u>	<u>138,803</u>	<u>90,042</u>

#### 3 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General		
	£	£	£
Fees	406,782	406,782	353,824
Sundry income	9	9	9
	<u>406,791</u>	<u>406,791</u>	<u>353,833</u>

#### 4 Grants and donations

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Nottingham City Council	60,000	2,500	62,500
Nottinghamshire County Council	30,000	12,000	42,000
Big Lottery Community Fund	-	26,900	26,900
Charities Aid Foundation	-	4,000	4,000
HMRC Job Retention Scheme	3,403	-	3,403
	<u>93,403</u>	<u>45,400</u>	<u>138,803</u>

#### 5 Investment income

## Community Accounting Plus

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,454	1,454	1,623

#### 6 Expenditure on charitable activities

	Unrestricted General funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Bank charges	887	-	887	868
Cleaning & hygiene	219	-	219	265
Online accounting charges	21,633	-	21,633	17,171
Communications	4,590	-	4,590	3,787
Depreciation	4,378	-	4,378	1,649
Equipment	172	810	982	1,293
Hospitality	238	-	238	880
Insurance	2,491	-	2,491	2,422
IT software & maintenance	11,959	460	12,419	13,498
Meetings	-	-	-	24
Printing & stationery	949	-	949	1,492
Professional fees	646	293	939	774
Publications & Subscriptions	2,224	-	2,224	2,035
Recruitment	-	-	-	95
Rent & services	17,535	-	17,535	14,135
Repairs & Maintenance	410	7,132	7,542	9
Salaries, NICs & Pensions	402,989	28,852	431,841	386,555
Sundry expenses	321	-	321	414
Training	532	-	532	3,122
Travel & subsistence	577	-	577	3,684
Utilities	2,582	-	2,582	1,159
Relocation	-	-	-	8,228
	<u>475,332</u>	<u>37,547</u>	<u>512,879</u>	<u>463,559</u>

#### 7 Net incoming/outgoing resources

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

	2021 £	2020 £
Operating leases - other assets	14,800	12,878
Depreciation of fixed assets	<u>4,378</u>	<u>1,649</u>

## Community Accounting Plus

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 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.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	367,706	331,484
Social security costs	33,846	25,542
Pension costs	30,289	29,529
	<u>431,841</u>	<u>386,555</u>

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

	2021 No	2020 No
Employees	<u>13</u>	<u>14</u>

13 (2020 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £30,289 (2020 - £29,529).

During the year, the charity made redundancy and/or termination payments which totalled £6,735 (2020 - £Nil).  
The post of Administrator was made redundant in July 2020.

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

The total employee benefits of the key management personnel of the charity were £131,643 (2020 - £117,108).

#### 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 2021

#### 11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2020	2,643	8,765	11,408
Additions	-	9,269	9,269
At 31 March 2021	<u>2,643</u>	<u>18,034</u>	<u>20,677</u>
<b>Depreciation</b>			
At 1 April 2020	2,643	7,275	9,918
Charge for the year	-	4,377	4,377
At 31 March 2021	<u>2,643</u>	<u>11,652</u>	<u>14,295</u>
<b>Net book value</b>			
At 31 March 2021	<u>-</u>	<u>6,382</u>	<u>6,382</u>
At 31 March 2020	<u>-</u>	<u>1,490</u>	<u>1,490</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 £1,089 (2020: £1,089).

#### 13 Debtors

	2021 £	2020 £
Trade debtors	36,105	28,665
Prepayments	7,061	12,314
Other debtors	9,076	11,967
	<u>52,242</u>	<u>52,946</u>

#### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	269
Other taxation and social security	35,902	22,870
Other creditors	4,090	2,572
Deferred income	19,691	9,500
	<u>59,683</u>	<u>35,211</u>



## Community Accounting Plus

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 15 Obligations under leases and hire purchase contracts

	2021 £	2020 £
<b>Land and buildings</b>		
Within one year	14,800	13,875
Between one and five years	<u>8,633</u>	<u>22,200</u>
	<u>23,433</u>	<u>36,075</u>

#### 16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	156,476	501,648	(475,332)	7,853	190,645
<b>Restricted funds</b>					
Covid - 19 Fund (Other funders)	-	18,500	(10,647)	(7,853)	-
Covid - 19 Fund (Big Lottery Community Fund)	<u>-</u>	<u>26,900</u>	<u>(26,900)</u>	<u>-</u>	<u>-</u>
<b>Total restricted funds</b>	<u>-</u>	<u>45,400</u>	<u>(37,547)</u>	<u>(7,853)</u>	<u>-</u>
<b>Total funds</b>	<u>156,476</u>	<u>547,048</u>	<u>(512,879)</u>	<u>-</u>	<u>190,645</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £	
<b>Unrestricted funds</b>					
<i>Unrestricted general funds</i>					
General fund	<u>174,526</u>	<u>445,509</u>	<u>(463,559)</u>	<u>156,476</u>	

The specific purposes for which the funds are to be applied are as follows:

With the Covid pandemic, CA Plus appealed for funds to assist with additional costs required to maintain all services. These costs included additional staffing costs, particularly in payroll, adaptations to the office premises and IT equipment to facilitate better remote working. Funds were received from four sources as detailed in note 4. As required, the Big Lottery Community Fund is treated as a separate restricted fund.

## Community Accounting Plus

### Notes to the Financial Statements for the Year Ended 31 March 2021

The transfer from the Covid-19 (Other funders) fund to the General fund comprises £9,269 being the net book value of fixed assets, the use of which is not subject to any restriction, less £1,416 to cover the deficit on this fund.

#### 17 Analysis of net assets between funds

	Unrestricted funds	2021 Total funds
	General £	£
Tangible fixed assets	6,382	6,382
Current assets	243,946	243,946
Current liabilities	(59,683)	(59,683)
Total net assets	<u>190,645</u>	<u>190,645</u>

	Unrestricted funds	2020 Total funds
	General £	£
Tangible fixed assets	1,490	1,490
Current assets	190,197	190,197
Current liabilities	(35,211)	(35,211)
Total net assets	<u>156,476</u>	<u>156,476</u>

#### 18 Independent examiner's fees

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

	2021 £	2020 £
Independent examination	600	590
	<u>600</u>	<u>590</u>

#### 19 Related party transactions

There were no related party transactions in the year.