

COMMUNITY TECHNICAL AID CENTRE LIMITED

REGISTERED CHARITY NO. 1025048

REGISTERED COMPANY NO. 2699192

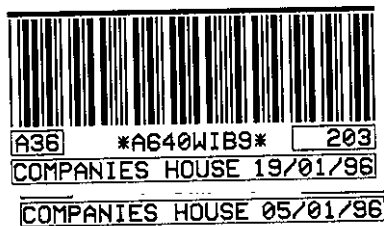
(LIMITED BY GUARANTEE)

REPORTS

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 1995



DE LA WYCHE TRAVIS & CO.

Registered Auditors

Chartered Accountants

MANCHESTER

COMMUNITY TECHNICAL AID CENTRE LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 1995

ACTIVITIES AND OBJECTS

The Company is an independent organisation providing technical advice and assistance and support to community and voluntary groups in Greater Manchester and surrounding districts. CTAC is partly grant funded to provide this service.

The Association is established to advance any charitable purpose for the benefit of the public by the provision of architectural landscaping and similar services to charitable organisations and voluntary groups seeking to develop and implement environmental, social, educational and employment projects.

The Company is a registered charity.

REVIEW OF BUSINESS

A summary of the results is given on page 5.

DIRECTORS

The directors during the year were:

Cllr. B. Selby	Chair
Dr. S. Chatterjee	
J. Finlay	
R. Foreman	
D. Hogan	Company Secretary
E. Levisaur	
G. Sanders	
R. Walters	
S. Young	

DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY TECHNICAL AID CENTRE LIMITED

DIRECTORS' REPORT

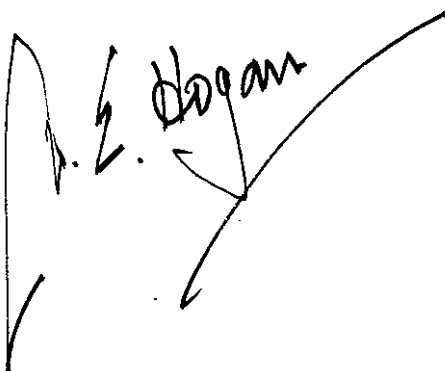
FOR THE YEAR ENDED 31ST MARCH 1995

(CONTINUED)

AUDITORS

A resolution to re-appoint the auditors Messrs De la Wyche Travis & Co. will be proposed at the Annual General Meeting.

This report has been prepared taking advantage of special exemptions applicable to small companies.

A large, stylized handwritten signature in dark ink, appearing to read 'D. Hogan', is written over a large, sweeping checkmark.

BY ORDER OF THE BOARD

D.Hogan

Company Secretary

COMMUNITY TECHNICAL AID CENTRE LIMITED

AUDITORS' REPORT

YEAR ENDED 31ST MARCH 1995

We have audited the financial statements on pages 4 to 7 in accordance with Auditing Standards.

Respective responsibilities of directors and auditors.

As described on page 1 the Company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the Company's affairs at 31st March 1995, and of its results for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

DE LA WYCHE TRAVIS & CO.  
Registered Auditors  
Chartered Accountants  
161 Slade Lane  
Manchester  
M19 2AF

Date *14<sup>th</sup> June 1995*

COMMUNITY TECHNICAL AID CENTRE LIMITEDBALANCE SHEET AS AT 31ST MARCH 1995

	<u>Note</u>	<u>£</u>	<u>1995</u>	<u>£</u>	<u>1994</u>	<u>£</u>
FIXED ASSETS						
Tangible Fixed Assets	2		280		373	
CURRENT ASSETS						
Work in Progress	1c	-		3,213		
Debtors	3	14,715		24,503		
Prepayments		6,499		6,990		
Cash at Bank		1,617		1,226		
		-----		-----		
		22,831		35,932		
		-----		-----		
CREDITORS: Amounts falling due within one year						
Bank Overdraft		7,241		13,435		
Trade Creditors		682		6,818		
Accruals		6,882		10,482		
Other Creditors	4	7,414		4,708		
		-----		-----		
		22,219		35,443		
		-----		-----		
NET CURRENT ASSETS						
			612		489	
			---		---	
			£ 892		£ 862	
			===		===	
Represented by:						
Accumulated Fund	5		892		862	
			---		---	
			£ 892		£ 862	
			===		===	

The notes on page 4 to 7 form part of these financial statements.

The directors have taken advantage of the exemptions conferred by schedule 8 of the Companies Act 1985 and have done so on the grounds that, in their opinion, the Company is entitled to these exemptions as a small company.

These financial statements were approved by the Board of Directors on:-

Date 14/6/1995

..... Director

*A. E. Hogan*

COMMUNITY TECHNICAL AID CENTRE LIMITEDPROFIT AND LOSS ACCOUNTYEAR ENDED 31ST MARCH 1995

		<u>1995</u>	<u>1994</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
TURNOVER		168,132	185,225
STAFF COSTS	6	120,685	135,017
DEPRECIATION		93	125
OTHER OPERATING CHARGES	7	47,337	51,578
		-----	-----
INTEREST RECEIVABLE & SIMILAR INCOME		17	(1,495)
Bank Interest		13	107
		----	-----
SURPLUS/(LOSS) FOR THE YEAR		£ 30	£ (1,388)
		====	=====

COMMUNITY TECHNICAL AID CENTRE LIMITEDNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST MARCH 1995

## 1. ACCOUNTING POLICIES

The principal accounting policies adopted by the Company in the preparation of these financial statements are set out below:

## a) Basis of Preparation

The financial statements have been prepared under the historical cost convention.

## b) Turnover

Turnover represents grants and fees receivable from services provided during the year excluding Value Added Tax.

## c) Work in Progress

This is stated at the lower of cost and net realisable value.

## d) Depreciation

Depreciation has been calculated at the following annual rates in order to reduce each asset to its estimated residual value at the end of its period of use:-

Furniture and Equipment - 25% reducing balance

## 2. TANGIBLE FIXED ASSETS

	<u>Furniture &amp; Equipment</u>
	<u>£</u>
Cost	
At 31st March 1994	664
	---
At 31st March 1995	664
	---
Depreciation	
At 31st March 1994	291
Charge for year	93
	---
At 31st March 1995	384
	---
Net Book Value	
At 31st March 1995	280
	===
At 31st March 1994	373
	===

COMMUNITY TECHNICAL AID CENTRE LIMITEDNOTES TO THE ACCOUNTSFOR YEAR ENDED 31ST MARCH 1995(CONTINUED)

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
3. DEBTORS		
Trade Debtors	14,715	24,503
	=====	=====
4. OTHER CREDITORS		
Due within one year		
VAT	2,213	1,403
PAYE and National Insurance	5,201	3,305
	-----	-----
	£ 7,414	£ 4,708
	=====	=====
5. ACCUMULATED FUND		
Balance at 1st April 1994	862	2,250
Surplus for the year	30	(1,388)
	-----	-----
Balance at 31st March 1995	£ 892	£ 862
	=====	=====
6. STAFF COSTS		
These include		
Directors' Remuneration	£ 18,019	£ 17,199
	=====	=====
7. OTHER OPERATING CHARGES		
These include		
Auditors' Remuneration	1,000	1,000
Depreciation	93	125
	=====	=====



INCOME AND EXPENDITURE ACCOUNTFOR THE YEAR ENDED 31ST MARCH 1995

	<u>Note</u>	<u>1995</u>	<u>1994</u>
		<u>£</u>	<u>£</u>
INCOME			
Grants - Manchester City Council		72,000	70,000
AGMA		25,000	25,000
Department of the Environment		18,836	-
Feasibility Study Grants		-	8,960
Fees and Disbursements	7	38,618	72,425
Other Income	8	13,691	8,947
		-----	-----
		168,145	185,332
EXPENDITURE			
Salaries and National Insurance	120,685		135,017
Professional Fees	635		853
Office Costs	25,920		24,735
Telephone and Postage	4,504		5,398
Stationery	2,570		1,788
Photocopier and Computer	1,723		2,546
Books and Subscriptions	715		363
Training and Conferences	310		250
Travel	1,998		2,884
Publicity and Printing	374		2,673
Insurances	4,497		3,185
Student Expenses	1,583		2,268
Bank Charges and Interest	-		203
Legal	(355)		1,649
Audit	1,000		1,000
Depreciation	93		125
Bad Debts	-		1,936
Fees provision written back	-		(1,484)
VAT disallowed	1,863		1,331
		-----	-----
		168,115	186,720
EXCESS INCOME OVER EXPENDITURE		£ 30	£ (1,388)
		=====	=====

COMMUNITY TECHNICAL AID CENTRE LIMITED  
NOTES TO THE INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 1995

	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
<b>7. <u>Fees and Disbursements</u></b>		
Fees and Disbursements	42,331	71,292
Professional Fees recharged	8,872	15,342
Closing Work in Progress	-	3,213
Opening Work in Progress	(3,213)	(2,080)
	-----	-----
	47,990	87,767
Less Professional Fees charged	(9,372)	(15,342)
	-----	-----
	38,618	72,425
	-----	-----
<b>8. <u>Other Income</u></b>		
Sponsorship	4,621	-
Donations	700	623
Miscellaneous	68	263
Rent	7,954	7,954
Bank Interest	13	107
Energy Launch	335	-
	-----	-----
	13,691	8,947
	-----	-----