

COMMUNITY TECHNICAL AID CENTRE LIMITED
REGISTERED CHARITY NO. 1025048
REGISTERED COMPANY NO. 2699192
(LIMITED BY GUARANTEE)

ABBREVIATED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 1998

DE LA WYCHE TRAVIS & CO
Registered Auditors
Chartered Accountants
MANCHESTER



AUDITORS' REPORT TO COMMUNITY TECHNICAL AID CENTRE LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of the company for the year ended 31st March 1998 prepared under section 226 of the Companies Act 1985.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

OPINION

In our opinion the the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.

DE LA WYCHE TRAVIS & CO.
Registered Auditors
Chartered Accountants



161 Slade Lane
Manchester
M19 2AF

15th July 1998

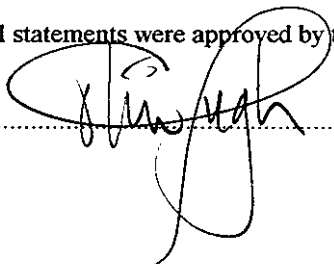
COMMUNITY TECHNICAL AID CENTRE LIMITED
CHARITY NO. 1025048
ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 1998

	Notes	1998 £	1997 £
FIXED ASSETS			
Tangible Fixed Assets	2	11,937	1,272
CURRENT ASSETS			
Work in Progress		6,941	4,596
Trade Debtors		86,850	44,645
Prepayments		5,344	2,135
Cash at Bank		3,055	567
Other Debtors		4,016	-
		-----	-----
		106,206	51,943
		-----	-----
CREDITORS: Amount falling due within one year			
Bank Overdraft		19,490	20,790
Trade Creditors		2,539	6,214
Accruals and Deferred Income		58,642	14,282
Other Creditors		16,913	7,456
		-----	-----
		97,584	48,742
		-----	-----
NET CURRENT ASSETS (LIABILITIES)		8,622	3,201
		-----	-----
		20,559	4,473
Deferred Capital Grants		14,157	611
Provision for Equipment Replacement		900	400
		-----	-----
TOTAL NET ASSETS		5,502	3,462
		=====	=====
FUNDS			
Restricted Funds		1,843	1,500
Unrestricted Funds		3,659	1,962
		-----	-----
		5,502	3,462
		=====	=====

The notes on pages 3 and 4 form part of these financial statements.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 15th July 1998.

.......... Director

COMMUNITY TECHNICAL AID CENTRE LIMITED
CHARITY NO. 1025048
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 1998

1. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice Accounting by Charities.

a) Income

Grants are reflected in the accounts when receivable. Donations are reflected in the accounts when received.
 In addition monies received for specific purposes are set aside as 'restricted funds'.
 Unrestricted funds are donations and other income received for the objects of the charity. They are available as general funds.
 Designated funds are unrestricted funds marked by the Board for a particular purpose.

b) Expenditure

All expenditure other than that capitalised has been reflected in the income and expenditure account on an accruals basis. Certain categories of expenditure have been apportioned as follows:-

	Direct Charitable	Fund-raising & Publicity	Management & Administration	Total
	£	£	£	£
Salaries	131,481	4,498	15,517	151,496
Running Costs	34,950	2,195	7,767	44,912
	=====	=====	=====	=====
Total	166,431	6,693	23,284	196,408
	=====	=====	=====	=====

c) Work in Progress

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

d) Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:

Fax machine	25% reducing balance
Computer equipment	25% on cost
NLCB Technical Workstations	33% on cost

e) Deferred Capital Grants

Grants received towards the cost of acquiring fixed assets are taken to income and expenditure over the useful life of the asset concerned. The amount of grant still to be taken to the income and expenditure account is shown on the balance sheet as a deferred credit.

f) Taxation

The organisation is exempt from income tax by reason of its charitable status

COMMUNITY TECHNICAL AID CENTRE LIMITED
CHARITY NO.1025048
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 1998
CONTINUED

2. Tangible Fixed Assets

	Computer & Office Equipment £	Total £
Cost		
At 1st April 1997	3,248	3,248
Additions/(Disposals)	13,197	13,197
	-----	-----
At 31st March 1998	16,445	16,445
	-----	-----
Depreciation		
At 1st April 1997	1,976	1,976
Charge for the year	2,532	2,532
	-----	-----
At 31st March 1998	4,508	4,508
	-----	-----
Net Book Value		
At 31st March 1998	11,937	11,937
	=====	=====
At 31st March 1997	1,272	1,272
	=====	=====