

COMMUNITY TECHNICAL AID CENTRE LIMITED

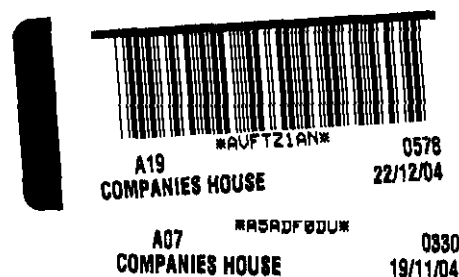
REGISTERED CHARITY NO. 1025048

REGISTERED COMPANY NO. 2699192

(LIMITED BY GUARANTEE)

ABBREVIATED REPORT & ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2004



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**  
**COMMUNITY TECHNICAL AID CENTRE LIMITED**  
**PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts of Community Technical Aid Centre Limited on pages 2 to 4 together with the full financial statements of Community Technical Aid Centre Limited under section 226 of the Companies Act 1985 for the year ended 31 March 2004.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing 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 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 full financial statements.

**Opinion**

In our opinion 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 in accordance with those provisions.



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

15th September 2004

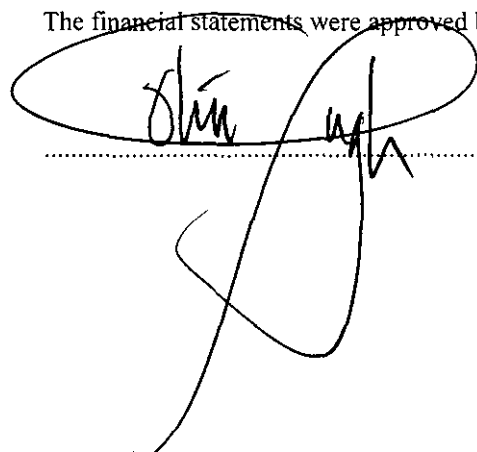
**COMMUNITY TECHNICAL AID CENTRE LIMITED**  
**CHARITY NO.1025048**  
**ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 2004**

|  | Notes | £ | 2004    | £      | 2003    | £      |
|--|-------|---|---------|--------|---------|--------|
| <b>Fixed assets</b>                                  |       |   |         |        |         |        |
| Tangible Fixed Assets                                | 2     |   |         | 2,736  |         | 1,673  |
| <b>Current assets</b>                                |       |   |         |        |         |        |
| Work in Progress                                     |       |   | 39,691  |        | 10,344  |        |
| Trade Debtors  |       |   | 66,894  |        | 230,331 |        |
| Prepayments  |       |   | 2,739   |        | 2,862   |        |
| Cash at Bank   |       |   | 126,161 |        | 86,366  |        |
| Other Debtors  |       |   | 44,037  |        | 19,373  |        |
|  |       |   | -----   |        | -----   |        |
|  |       |   | 279,522 |        | 349,276 |        |
| <b>Creditors:</b> Amount falling due within one year |       |   | 241,762 |        | 293,696 |        |
|  |       |   | -----   |        | -----   |        |
| <b>Net current assets</b>                            |       |   |         | 37,760 |         | 55,580 |
|  |       |   |         | -----  |         | -----  |
| <b>Total net assets</b>                              |       |   |         | 40,496 |         | 57,253 |
|  |       |   |         | =====  |         | =====  |
| <b>Funds</b>   |       |   |         |        |         |        |
| Restricted Funds                                     |       |   |         | 7,819  |         | 9,597  |
| Unrestricted Funds                                   |       |   |         | 32,677 |         | 47,656 |
|  |       |   |         | -----  |         | -----  |
|  |       |   |         | 40,496 |         | 57,253 |
|  |       |   |         | =====  |         | =====  |

The notes on pages 3 to 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 September 2004

.....Director

**COMMUNITY TECHNICAL AID CENTRE LIMITED**  
**CHARITY NO.1025048**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2004**

**1. Accounting policies**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), the Companies Act 1985 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in October 2000.

**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 expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

**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:

|                              |              |
|------------------------------|--------------|
| Computer and other equipment | 33% on cost  |
| Minor equipment              | 100% on cost |

**e) Grants**

Grants represent the amount receivable from funding bodies for the year.

Grants received towards the cost of acquiring a fixed asset have been credited to a restricted fund against which *the depreciation of the relevant fixed asset is charged*

**f) Taxation**

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

**g) Pension**

The charity contributes to a defined contribution scheme.

**COMMUNITY TECHNICAL AID CENTRE LIMITED**  
**CHARITY NO.1025048**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2004**  
**CONTINUED**

**2. Tangible fixed assets**

|                        | <u>Computer &amp;<br/>Office Equipment</u><br>£ |
|------------------------|---|
| Cost                   |   |
| At 1st April 2003      | 45,532  |
| Additions              | 5,901   |
| Disposals              | (915)   |
|                        | -----   |
| At 31st March 2004     | 50,518  |
|                        | -----   |
| Depreciation           |   |
| At 1st April 2003      | 43,859  |
| Charge for the year    | 4,838   |
| Eliminated on disposal | (915)   |
|                        | -----   |
| At 31st March 2004     | 47,782  |
|                        | -----   |
| Net Book Value         |   |
| At 31st March 2004     | 2,736   |
|                        | =====   |
| At 31st March 2003     | 1,673   |
|                        | =====   |

**3. Bank facilities**

The Co-operative bank provide a bank overdraft facility of £35,000. This is secured by a fixed and floating charge over all the assets of the company.