

# DROITWICH SPA AND RURAL COUNCIL FOR VOLUNTARY SERVICE

England & Wales · Charity number 1080042

## Details

---

**Other names** DROITWICH CVS

**Status** Registered

**Legal form** Charitable company

**Company number** [03897969](#)

**Registered** 2000-03-28

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** The Old Library Centre  
65 Ombersley Street East  
Droitwich Spa  
Worcestershire  
WR9 8QS

**Phone** 01905779115

**Email** [admin@droitwichcvs.org.uk](mailto:admin@droitwichcvs.org.uk)

**Website** [www.droitwichcvs.org.uk](http://www.droitwichcvs.org.uk)

## Activities

---

**Objects:** (I) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE AREA OF BENEFIT AND, IN PARTICULAR, THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS: AND(II) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END TO BRING TOGETHER IN COUNCIL REPRESENTATIVES OF THE STATUTORY BODIES AND VOLUNTARY ORGANISATIONS ENGAGED IN THE FURTHERANCE OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

**Activities:** Infastructure SupportCommunity TransportCommunity Building

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE IN DROITWICH TOWN
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£323,240	£300,181	-	-
2024-03-31	£257,505	£269,256	-	-
2023-03-31	£270,143	£318,304	-	-
2022-03-31	£494,137	£265,613	-	-
2021-03-31	£352,000	£213,486	-	-

## Trustees

Name	Role	Appointed
<b>Derek Radcliffe</b>	Chair	2024-01-08
Abhinav Mathur		2026-01-13
Philip Richardson		2022-09-29
Richard Morris		2024-01-08

**DROITWICH SPA AND RURAL COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 1080042

---

# Accounts

---

REGISTERED COMPANY NUMBER: 03897969 (England and Wales)  
REGISTERED CHARITY NUMBER: 1080042

**Report of the Trustees and  
Financial Statements for the Year Ended 31st March 2025  
for  
Droitwich Spa and Rural Council for  
Voluntary Service**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Contents of the Financial Statements  
for the Year Ended 31st March 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 19
<b>Detailed Statement of Financial Activities</b>	20 to 21

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Reference and Administrative Details  
for the Year Ended 31st March 2025**

<b>TRUSTEES</b>	Mrs Lynda Gillespie (resigned 6.11.24) Philip Richardson Sarah Beauchamp (resigned 29.11.24) Derek Radcliffe Mr Richard Morris (appointed 9.1.25)
<b>REGISTERED OFFICE</b>	The Old Library Centre 65 Ombersley Street East Droitwich Spa Worcestershire WR9 8QS
<b>REGISTERED COMPANY NUMBER</b>	03897969 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1080042
<b>INDEPENDENT EXAMINER</b>	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	Tonia Enderbury
<b>BANKERS</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principle activities of the company in the year under review were:

- to promote any charitable purposes for the benefit of the community in the Droitwich area and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness: and
- to promote and organise co-operation in achievement of the above purposes and to that end to bring together in council representatives of statutory bodies and voluntary organisations engaged in the furtherance of the above purposes within the Droitwich area.

**Public benefit**

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

The Trustees have prioritised financial stability this Financial Year to ensure the charity's sustainability. This will enable us to continue providing outstanding services to the community whilst securing the future of the charity.

The development programme for staff continued to help focus on the charity's Aims and Objectives and to set priorities.

<b>Our Values</b>	Community, Connection, Collaboration.
<b>Our Vision</b>	A connected community where every person feels valued, supported and safe.
<b>Our Mission</b>	Providing services that focus on the needs of the community, to improve connections and the well-being of people.
<b>Our Objectives</b>	<ol style="list-style-type: none"><li>1). Become financially self-sufficient.</li><li>2) Continue to develop our services to reflect the needs of our community.</li><li>3) Widen our profile reach to include rural communities surrounding Droitwich Spa.</li></ol>

As a registered charity it is very challenging to undertake long term financial forecasting due to on going national financial uncertainty. We value all our funders who enable us to develop and continue the important work this charity undertakes for all our residents. Every grant and donation is used for new initiatives alongside our well-established services which are based on our values of Community, Connection and Collaboration. An increase in both operational and financial resources would afford us the opportunity to grow the services and outreach we provide to meet the ever-growing demand. There has been a sharp increase in demand for our services which include: -

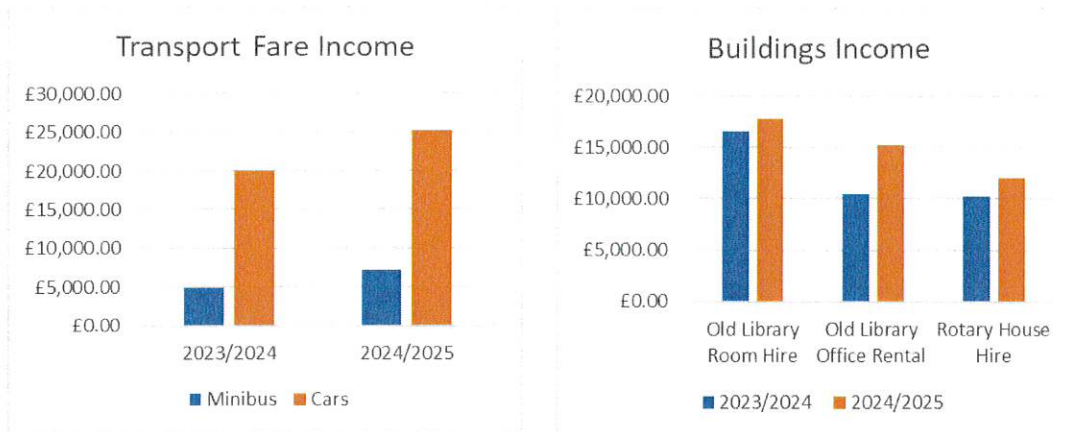
- Community Transport Cars & Minibus
- Signposting Services and Community Engagement
- Community Fridge and Café
- Volunteer Recruitment
- Household Support Grants
- Community Training (First Aid, Safeguarding etc)
- Coordinating new activities for rural communities (exercise classes, activity and social groups)
- Family events (Youth Centre, school holiday activities, cookery)
- Food Bank Referrals
- Coffeemates social afternoons
- Seasonal support such as Winter Warmer Bags and Christmas meals.

Our Community Showcase in May 2024 enabled 33 charities and community groups to promote their work and activities. The event was attended by over 300 residents who also enjoyed demonstrations from local interest groups and choirs. The NHS Community Health Bus provided onsite medical testing and received excellent feedback from residents. Working with key partner organisations we continue to develop and coordinate collaborative opportunities. We work alongside County, District and Town Councils, Social Housing Providers, Primary Care Networks and local GP practices, West Mercia Police, Citizens Advice, Droitwich Food Bank, Churches, and many other support services.

To meet our goal of becoming financially self-sustaining we have focused on increasing income from Community Transport services and room and office rental income. Alongside the growth in income there has been an increase in the charity's expenditure from both cost-of-living increases and related volume from growth in demand.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2025**



The National Lottery funded Moving Forward Next Steps project operating from Westlands Community Centre has delivered a wide range of services and support reaching an ever-growing client base. Additional funding has been sourced to increase support services such as the Community Fridge and Café, Youth Work and free family activities (Family Fun Day, Bingo, children's Christmas Disco, Halloween Event and Christmas meal)

A BIG thank you to our dedicated staff who go above and beyond to achieve wonderful outcomes for our clients and community. The same Big thank you extends to our amazing volunteers, giving up hours of their time and sharing their skills to help us with driving 100's of miles, office admin support, gardening and building repairs, cooking, washing up, collecting food. The list is endless, but all very much appreciated as we couldn't deliver our services without their support.

**FINANCIAL REVIEW**

The results for the year and the financial position of the charity are as shown in the annexed financial statements.

Total income in the 12 months to 31 March 2025 was £323,240 (2024: £257,505) split £152,962 of unrestricted income (2024: £127,476) and £170,278 of restricted income (2024: £130,029).

Total expenditure in the year ended 31 March 2025 was £300,181 (2024: £269,256) split £169,857 of unrestricted expenditure (2024: £108,359) and £130,324 of restricted expenditure (2024: £160,897).

Net income for the year was £23,059 (2024: net expenditure £11,751) split £16,895 of unrestricted net expenditure (2024: income £19,317) and £39,954 of restricted net income (2024: deficit £31,068).

Transfers between funds are detailed in Note 17.

**Reserves policy**

The trustees' policy is to ensure that there are sufficient reserves to finance expenditure for the next 6 months. The unrestricted general fund balance (excluding fixed assets) is £126,704 and this represents 7 months of charity expenditure so the policy is currently being achieved. There is also a designated operational reserve of £82,554 in place to cover any deficit if required.

The total unrestricted general fund balance (including fixed assets) at 31st March 2025 was £153,557 (2024: £165,444), of which £126,704 was free current reserves (2024: £160,781) . This is held for the future funding of the charity.

The unrestricted Rotary House reserve, excluding fixed assets, was £27,155 at 31 March 2025 (2024: £32,722). This fund has been presented separately from general unrestricted funds in order to identify easily the surplus/deficit and net assets attributable to this activity.

The charity has a designated operational reserve fund with free reserves of £82,554 (2024: £104,330) which will be used to cover the charity's future overheads should there be a decrease in funding. There is also a designated winding up fund with balance of £81,826 (2024: £52,787) and this will be used to cover the cost of redundancies should the charity cease operating.

The restricted fund balance as at 31st March 2025 was £315,833 (2024: £279,243) and of this balance £198,924 (2024: £204,989) relates to the value of the leasehold property.

The current reserves of the charity as at 31 March 2025 were £433,451 (2024: £424,193) and with the inclusion of tangible fixed assets of £327,474 (please refer to note 13) (2024: £313,673) this brings total reserves of the charity to £760,925 (2024: £737,866).

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum & Articles of Association adopted on 21st December 1999, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In accordance with Section 60(1)(a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The company registration number is 03897969 and the charity registration number is 1080042.

As the charitable company is limited by guarantee, no trustee has any interest in the share capital of the company.

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from wider Droitwich Spa based on their skills and experience.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate.

The trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.


The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day to day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

**QUALIFYING THIRD PARTY INDEMNITY PROVISIONS**

The charitable company has made third party indemnity provisions for the benefit of its directors during the year and these provisions remain in force at the reporting date.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 22/7/25 ..... and signed on its behalf by:



.....  
Derek Radcliffe - Trustee

**Independent Examiner's Report to the Trustees of  
Droitwich Spa and Rural Council for  
Voluntary Service**

**Independent examiner's report to the trustees of Droitwich Spa and Rural Council for Voluntary Service ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

We refer you to the accounting policy for grant recognition and critical accounting judgements and key sources of estimation uncertainty notes to the accounts, where the charity details departure from Charities SORP in order to achieve a true and fair view. Our opinion is unmodified in regard to this.

Melissa Godwin ACA ACCA  
The Institute of Chartered Accountants in England and Wales

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Date: .....

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	22,779	135,278	158,057	133,370
<b>Charitable activities</b>					
Transport	6	49,832	-	49,832	40,125
Core		33,420	-	33,420	29,201
Projects		23,550	35,000	58,550	36,215
Rotary House		12,076	-	12,076	10,291
Other trading activities	4	68	-	68	222
Investment income	5	9,237	-	9,237	8,081
Other income		2,000	-	2,000	-
<b>Total</b>		<u>152,962</u>	<u>170,278</u>	<u>323,240</u>	<u>257,505</u>
<b>EXPENDITURE ON</b>					
Raising funds		946	3,180	4,126	1,916
<b>Charitable activities</b>					
Transport	7	33,051	426	33,477	29,124
Core		114,037	6,104	120,141	72,352
Projects		79	120,614	120,693	150,812
Rotary House		21,744	-	21,744	15,052
<b>Total</b>		<u>169,857</u>	<u>130,324</u>	<u>300,181</u>	<u>269,256</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	16	(16,895)	39,954	23,059	(11,751)
		<u>3,364</u>	<u>(3,364)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(13,531)</b>	<b>36,590</b>	<b>23,059</b>	<b>(11,751)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		458,623	279,243	737,866	749,617
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>445,092</b></u>	<u><b>315,833</b></u>	<u><b>760,925</b></u>	<u><b>737,866</b></u>

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Balance Sheet  
31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	126,853	200,621	327,474	313,673
<b>CURRENT ASSETS</b>					
Debtors	14	4,701	-	4,701	5,179
Cash at bank		<u>324,424</u>	<u>115,212</u>	<u>439,636</u>	<u>434,621</u>
		329,125	115,212	444,337	439,800
<b>CREDITORS</b>					
Amounts falling due within one year	15	(10,886)	-	(10,886)	(15,607)
<b>NET CURRENT ASSETS</b>		<u>318,239</u>	<u>115,212</u>	<u>433,451</u>	<u>424,193</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>445,092</u>	<u>315,833</u>	<u>760,925</u>	<u>737,866</u>
<b>NET ASSETS</b>		<u>445,092</u>	<u>315,833</u>	<u>760,925</u>	<u>737,866</u>
<b>FUNDS</b>	16				
Unrestricted funds:					
General fund				153,557	165,444
Operational Designated Fund				82,554	104,330
Rotary House				127,155	136,062
Winding Up Fund				<u>81,826</u>	<u>52,787</u>
				<u>445,092</u>	<u>458,623</u>
Restricted funds				<u>315,833</u>	<u>279,243</u>
<b>TOTAL FUNDS</b>				<u>760,925</u>	<u>737,866</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.


The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/7/25 and were signed on its behalf by:

  
 .....  
 Derek Radcliffe - Trustee

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the recognition of grant income where the charity departs from Charities SORP in order to achieve a true and fair view. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

**COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations (including government grant income) is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Multi-year grant awards considered to in substance, if not in legal form, restrict when the charity is able to spend the grant funds are recognised only to the extent that they are deemed to relate to the current financial year. This is a departure from Charities SORP that requires that grants that are not subject to time constraints specifically mentioned in the grant documentation to be recognised in full immediately upon notification from the grant provider of the award.

Rental and management fee income is recognised in line with the periods to which such income relates, up to the extent that it is probable that such income is recoverable.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**RAISING FUNDS**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**CHARITABLE ACTIVITIES**

Charitable activities costs include all costs of fulfilling the objectives of the charity.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Leasehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost

Assets costing less than £500 are not capitalised.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES - continued**

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting judgements**

The charity is in receipt of a multi-year National Lottery grant award to fund an ongoing service provided by the charity to the beneficiaries of the charity. Whilst not stated in the grant agreement, there is considered to be an implied understanding that this is to be treated as multiple annual grants and not recognised as a single grant covering a 3 year project and the charity is considered in substance, if not in legal form, to be able to offset current year expenditure against grant income receivable under this grant agreement receivable in future years. This interpretation has been confirmed with the National Lottery. The National Lottery have issued the restricted fund grant to finance an ongoing project to provide a service and have set project aims to be delivered over the course of the project. The National Lottery monitor the charity's progress with the project on an ongoing basis and if they consider that the charity has failed to make good progress with the project or is unlikely to complete the project or achieve the impacts agreed, then the National Lottery has the power to suspend or cease making future payments under the grant award due for payment in future years. The National Lottery is paying the charity the grant award in equal instalments over the life of the project and have confirmed in writing their intention for the grant to be recognised on an annual basis. At the year end the National Lottery is due to pay the charity £161,602 (2024 - £268,315) over the next 1 (2024 - 2) years under the current grant award.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued**

A critical accounting judgement is in setting the depreciation rates for tangible fixed assets. Details for these rates can be found in the accounting policies in note 1. The carrying value of tangible fixed assets can be found in note 13.

Judgement is also used in determining the allocation of salary costs between the different activities and projects. Time sheets will be reviewed each month and an apportionment will be established across the activities and individual unrestricted and restricted funds depending on the hours spent on each.

**3. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	20,788	20,687
Gift aid	339	630
Grants	<u>136,930</u>	<u>112,053</u>
	<u><b>158,057</b></u>	<u><b>133,370</b></u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Droitwich Spa Town Council	3,000	3,000
Hubbub	5,230	7,000
National Grid	-	4,603
National Lottery Community Fund	106,715	52,665
Platform Housing Group	4,215	4,552
Worcestershire County Council	-	1,733
Wychavon District Council	6,370	8,500
Wychavon District Council - UK Shared Prosperity Fund	<u>11,400</u>	<u>30,000</u>
	<u><b>136,930</b></u>	<u><b>112,053</b></u>

**4. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Office services	<u>68</u>	<u>222</u>

**5. INVESTMENT INCOME**

	2025	2024
	£	£
Bank interest receivable	<u>9,237</u>	<u>8,081</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Transport £	Core £	Projects £
Grants	16,361	-	45,000
Fares	32,471	-	-
Management fees	1,000	-	13,550
Rents received	-	<u>33,420</u>	-
	<u>49,832</u>	<u>33,420</u>	<u>58,550</u>
		<b>2025</b>	<b>2024</b>
	Rotary House £	Total activities £	Total activities £
Grants	-	61,361	37,378
Fares	-	32,471	25,577
Management fees	-	14,550	13,385
Rents received	<u>12,076</u>	<u>45,496</u>	<u>39,492</u>
	<u>12,076</u>	<u>153,878</u>	<u>115,832</u>

Grants received, included in the above, are as follows:

	2025 £	2024 £
Bus Service Operators Grant	1,905	605
Voluntary & Community Sector Emergencies Grant/NAVCA	-	1,250
Worcestershire Community Transport Partnership	9,461	8,004
Worcestershire County Council - Transport Subsidy Claim	4,995	5,921
Wychavon District Council	10,000	5,000
Wychavon District Council - Community Builder	25,000	4,098
Wychavon District Council - Household Support	<u>10,000</u>	<u>12,500</u>
	<u>61,361</u>	<u>37,378</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Transport	14,484	18,993	33,477
Core	6,267	113,874	120,141
Projects	49,147	71,546	120,693
Rotary House	<u>3,341</u>	<u>18,403</u>	<u>21,744</u>
	<u>73,239</u>	<u>222,816</u>	<u>296,055</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Transport	18,993	-	18,993
Core	111,064	2,810	113,874
Projects	71,258	288	71,546
Rotary House	<u>18,403</u>	<u>-</u>	<u>18,403</u>
	<u><b>219,718</b></u>	<u><b>3,098</b></u>	<u><b>222,816</b></u>

Salaries are allocated between the activities by reviewing monthly timesheets for employees and splitting the cost across the activities based on time spent on each.

Support costs, included in the above, are as follows:

	Transport £	Core £	Projects £
Wages	13,445	72,579	59,694
Social security	-	7,139	-
Pensions	370	3,771	256
Rates and water	-	867	-
Insurance	-	2,621	-
Light and heat	-	3,919	-
Telephone	1,112	3,014	2,697
Sundries	4,066	1,548	72
Repairs and maintenance	-	10,103	6,370
Travel and accommodation	-	95	969
Staff training	-	110	921
Subscriptions	-	410	-
Cleaning	-	4,069	-
Professional services	-	819	279
Accountancy fees	<u>-</u>	<u>2,810</u>	<u>288</u>
	<u><b>18,993</b></u>	<u><b>113,874</b></u>	<u><b>71,546</b></u>
		<b>2025</b>	<b>2024</b>
	Rotary House £	Total activities £	Total activities £
Wages	6,723	152,441	140,897
Social security	-	7,139	5,609
Pensions	186	4,583	3,731
Rates and water	149	1,016	967
Insurance	1,043	3,664	3,866
Light and heat	(73)	3,846	3,163
Telephone	339	7,162	6,465
Sundries	77	5,763	3,599
Repairs and maintenance	7,428	23,901	3,857
Travel and accommodation	-	1,064	1,327
Staff training	-	1,031	641
Subscriptions	-	410	362
Cleaning	2,531	6,600	6,601
Professional services	-	1,098	1,427
Accountancy fees	<u>-</u>	<u>3,098</u>	<u>3,195</u>
	<u><b>18,403</b></u>	<u><b>222,816</b></u>	<u><b>185,707</b></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	13,022	13,892
Surplus on disposal of fixed assets	(2,000)	-
Fees payable to Independent Examiner in respect of external scrutiny	2,580	2,472
Fees payable to Independent Examiner in respect of other accountancy services	<u>518</u>	<u>724</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**11. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	152,441	140,897
Social security costs	7,139	5,609
Other pension costs	<u>4,583</u>	<u>3,731</u>
	<u>164,163</u>	<u>150,237</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Total remuneration paid to key management personnel during the year was £64,788 (2024: £59,200).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	19,939	113,431	133,370
<b>Charitable activities</b>			
Transport	40,125	-	40,125
Core	29,201	-	29,201
Projects	19,617	16,598	36,215
Rotary House	10,291	-	10,291
Other trading activities	222	-	222
Investment income	<u>8,081</u>	<u>-</u>	<u>8,081</u>
<b>Total</b>	<u>127,476</u>	<u>130,029</u>	<u>257,505</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,528	388	1,916

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Transport	25,292	3,832	29,124
Core	66,287	6,065	72,352
Projects	-	150,812	150,812
Rotary House	<u>15,052</u>	<u>-</u>	<u>15,052</u>
<b>Total</b>	<u>108,159</u>	<u>161,097</u>	<u>269,256</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 19,317	 (31,068)	 (11,751)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>439,305</u>	<u>310,312</u>	<u>749,617</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>458,622</u>	 <u>279,244</u>	 <u>737,866</u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>					
At 1st April 2024	100,000	308,470	49,191	78,472	536,133
Additions	-	-	1,828	24,995	26,823
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,740)</u>	<u>(17,740)</u>
At 31st March 2025	<u>100,000</u>	<u>308,470</u>	<u>51,019</u>	<u>85,727</u>	<u>545,216</u>
 <b>DEPRECIATION</b>					
At 1st April 2024	-	99,018	45,396	78,046	222,460
Charge for year	-	6,171	3,925	2,926	13,022
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,740)</u>	<u>(17,740)</u>
At 31st March 2025	<u>-</u>	<u>105,189</u>	<u>49,321</u>	<u>63,232</u>	<u>217,742</u>
 <b>NET BOOK VALUE</b>					
At 31st March 2025	<u>100,000</u>	<u>203,281</u>	<u>1,698</u>	<u>22,495</u>	<u>327,474</u>
At 31st March 2024	<u>100,000</u>	<u>209,452</u>	<u>3,795</u>	<u>426</u>	<u>313,673</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	3,465	4,141
Prepayments	<u>1,236</u>	<u>1,038</u>
	<u>4,701</u>	<u>5,179</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	2,166	3,195
Social security and other taxes	2,439	2,808
Pension creditor	775	760
Funds received as agent	2,664	5,665
Accrued expenses	<u>2,842</u>	<u>3,179</u>
	<u><b>10,886</b></u>	<u><b>15,607</b></u>

**16. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	165,444	13,788	(25,675)	153,557
Operational Designated Fund	104,330	(21,776)	-	82,554
Rotary House	136,062	(8,907)	-	127,155
Winding Up Fund	<u>52,787</u>	<u>-</u>	<u>29,039</u>	<u>81,826</u>
	<b>458,623</b>	<b>(16,895)</b>	<b>3,364</b>	<b>445,092</b>
<b>Restricted funds</b>				
Community Builder	1,366	12,406	(13,772)	-
Community Fridge Fund	9,080	3,011	-	12,091
Community Transport Fund	3,790	(426)	(3,364)	-
Food and Essential Supplies Fund	5,613	-	(5,613)	-
Good Neighbour Network	3,573	(1,950)	(1,623)	-
Household Support Grant fund	3,701	(2,739)	(962)	-
Miscellaneous Project Fund	7,127	(1,170)	(1,211)	4,746
Moving Forward	196	(196)	-	-
Moving Forward Next Steps	39,607	29,249	-	68,856
National Lottery Fund (Property Leasehold)	204,989	(6,065)	-	198,924
National Lottery Coronavirus Community Support Fund	201	(201)	-	-
UK Shared Prosperity Fund	-	8,035	(8,035)	-
Community Engagement	<u>-</u>	<u>-</u>	<u>31,216</u>	<u>31,216</u>
	<u><b>279,243</b></u>	<u><b>39,954</b></u>	<u><b>(3,364)</b></u>	<u><b>315,833</b></u>
<b>TOTAL FUNDS</b>	<u><b>737,866</b></u>	<u><b>23,059</b></u>	<u><b>-</b></u>	<u><b>760,925</b></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,125	(126,337)	13,788
Operational Designated Fund	-	(21,776)	(21,776)
Rotary House	<u>12,837</u>	<u>(21,744)</u>	<u>(8,907)</u>
	<b>152,962</b>	<b>(169,857)</b>	<b>(16,895)</b>
<b>Restricted funds</b>			
Community Builder	25,000	(12,594)	12,406
Community Fridge Fund	5,660	(2,649)	3,011
Community Transport Fund	-	(426)	(426)
Good Neighbour Network	-	(1,950)	(1,950)
Household Support Grant fund	10,000	(12,739)	(2,739)
Miscellaneous Project Fund	11,505	(12,675)	(1,170)
Moving Forward	-	(196)	(196)
Moving Forward Next Steps	106,713	(77,464)	29,249
National Lottery Fund (Property Leasehold)	-	(6,065)	(6,065)
National Lottery Coronavirus Community Support Fund	-	(201)	(201)
UK Shared Prosperity Fund	<u>11,400</u>	<u>(3,365)</u>	<u>8,035</u>
	<b><u>170,278</u></b>	<b><u>(130,324)</u></b>	<b><u>39,954</u></b>
<b>TOTAL FUNDS</b>	<b><u>323,240</u></b>	<b><u>(300,181)</u></b>	<b><u>23,059</u></b>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	135,644	29,800	165,444
Operational Designated Fund	110,000	(5,670)	104,330
Rotary House	140,874	(4,812)	136,062
Winding Up Fund	<u>52,787</u>	-	<u>52,787</u>
	439,305	19,318	458,623
<b>Restricted funds</b>			
Community Builder	20,767	(19,401)	1,366
Community Fridge Fund	4,632	4,448	9,080
Community Transport Fund	6,339	(2,549)	3,790
District Incident Management Team Fund	480	(480)	-
Food and Essential Supplies Fund	5,627	(14)	5,613
Good Neighbour Network	9,239	(5,666)	3,573
Household Support Grant fund	3,537	164	3,701
Miscellaneous Project Fund	4,167	2,960	7,127
Moving Forward	43,868	(43,672)	196
Moving Forward Next Steps	-	39,607	39,607
National Lottery Fund (Property Leasehold)	211,054	(6,065)	204,989
National Lottery Coronavirus Community Support Fund	<u>602</u>	<u>(401)</u>	<u>201</u>
	<b><u>310,312</u></b>	<b><u>(31,069)</u></b>	<b><u>279,243</u></b>
<b>TOTAL FUNDS</b>	<b><u>749,617</u></b>	<b><u>(11,751)</u></b>	<b><u>737,866</u></b>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,184	(87,384)	29,800
Operational Designated Fund	-	(5,670)	(5,670)
Rotary House	<u>10,292</u>	<u>(15,104)</u>	<u>(4,812)</u>
	127,476	(108,158)	19,318
<b>Restricted funds</b>			
Community Builder	4,098	(23,499)	(19,401)
Community Fridge Fund	8,651	(4,203)	4,448
Community Transport Fund	1,283	(3,832)	(2,549)
District Incident Management Team Fund	-	(480)	(480)
Food and Essential Supplies Fund	-	(14)	(14)
Good Neighbour Network	-	(5,666)	(5,666)
Household Support Grant fund	11,001	(10,837)	164
Miscellaneous Project Fund	22,332	(19,372)	2,960
Moving Forward	(1)	(43,671)	(43,672)
Moving Forward Next Steps	52,664	(13,057)	39,607
National Lottery Fund (Property Leasehold)	-	(6,065)	(6,065)
National Lottery Coronavirus Community Support Fund	-	(401)	(401)
UK Shared Prosperity Fund	<u>30,001</u>	<u>(30,001)</u>	<u>-</u>
	<u>130,029</u>	<u>(161,098)</u>	<u>(31,069)</u>
<b>TOTAL FUNDS</b>	<u><u>257,505</u></u>	<u><u>(269,256)</u></u>	<u><u>(11,751)</u></u>

**TRANSFERS BETWEEN FUNDS**

The following transfers have been made during the year:

- From the Miscellaneous Project Fund - Ukrainian English Lessons (£1,211), the Good Neighbours Network (£1,623), the UK Shared Prosperity Fund (£8,035), the Community Builder Fund (£13,772), the Household Support Grant Fund (£962), the Food and Essentials Supplies Fund (£5,613) to the Community Engagement Fund.
- From the General Fund (£29,039) to the Winding Up Fund. The trustees agreed to make the transfer to adjust the balance on the designated winding up fund as at 31 March 2025.
- From the Community Transport Fund (£3,364) to the General Fund, as a contribution towards the unrestricted vehicle purchase during the year.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**18. PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

**General Fund**

This fund can be used for any charitable purpose approved by the trustees.

**Operational Designated Fund**

This has been designated in order to support the charity whilst income-generating activities continue to return to pre-pandemic levels.

**Rotary House**

This has been designated in order to separate the income and expenditure of the newly-acquired trade and assets of Rotary Club of Droitwich Spa Charitable Trust and identify the net income/deficit attributable to this fund.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**18. PURPOSE OF FUNDS - continued**

**Winding Up Fund**

This has been designated in order to provide sufficient funds to cover the cost of redundancy in the event of the charity winding up.

**RESTRICTED FUNDS**

**Community Builder Fund**

This fund is made up grant funding received from Wychavon District Council for a Community Builder post. At the year end, the remaining balance of this fund has been transferred for use by the new Community Engagement post.

**Community Fridge Fund**

This fund is restricted for the purpose of providing a Community Fridge.

**Community Transport Fund**

This fund is restricted for the continued delivery and development of our community transport scheme in Droitwich and surrounding areas. The balance on this fund includes the net book value of a van purchased using this grant income, which at the year end has been fully depreciated.

**District Incident Management Team Fund**

This fund is made up of grant funding from the Contain Outbreak Management Fund and was received from Wychavon District Council in respect of vaccination hesitancy work and providing transport to vaccination centres.

**Food and Essential Supplies Fund**

This fund is restricted for the purpose of providing food courses in order to combat food poverty.

**Good Neighbour Network**

The fund is restricted for the purpose of delivering a Good Neighbour Network service.

**Household Support Grant Fund**

This fund is restricted for the purpose of assisting Wychavon residents and providing essential household support.

**Miscellaneous Project Fund**

This fund is restricted for grant funding which has been received for small one-off projects.

**Moving Forward**

The restricted Moving Forward fund is a National Lottery Community fund project, to improve social mobility for the residents of Droitwich West. The balance on this fund relates to the net book value of fixed assets purchased using these funds, which at the year end has been fully depreciated.

**Moving Forward Next Steps**

The Moving Forward Next Steps fund is a continuation of the previous Moving Forward project, following a new funding agreement with the National Lottery Community fund, who have committed to support this project for a total of 3 years.

**National Lottery Fund (Property Leasehold)**

The restricted National Lottery fund was used to purchase the leasehold property for use by the charitable company and is subject to certain restrictions. The terms of the fund agreement state, if the lease is sold within 80 years, the funds must be returned to the National Lottery.

**National Lottery Coronavirus Community Support Fund**

This fund was restricted to contribute towards the charity's overheads whilst our income streams were severely affected by COVID-19. The monies were spent in full and the balance remaining on this fund equates to the net book value of the telephone systems purchased using this restricted grant, which at the year end has been fully depreciated.

**UK Shared Prosperity Fund**

This fund is restricted for the purpose of providing community support in Droitwich.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**18. PURPOSE OF FUNDS - continued**

**Community Engagement Fund**

This is to fund a 12 month post to provide quality signposting to residents, strengthening community connections to improve health and wellbeing outcomes.

This fund is made up of the following restricted balances which, with the grant funders' permission, have been re-purposed to fund a Community Engagement post:

Miscellaneous Project Fund - Ukraine English Lessons

Good Neighbours Network

UK Shared Prosperity Fund

Community Builder

Household Support Grant Fund

Food and Essential Supplies Fund

**19. FUNDS HELD AS AGENT**

The charity receives grant income from Worcestershire County Council which the charity then re-distributes as part of the Worcestershire Community Transport Consortium. During the year the charity received grant income of £nil (2024: £7,500) and re-distributed grants of £4,121 (2024: £3,451). At the year end the charity held £99 (2024: £4,219) of grant income yet to be distributed.

The charity also holds money on behalf of the Westlands Groups and distributes funds upon request. During the year the charity received grant income of £2,000 (2024: £400) on behalf of Westlands Stay & Play and Westlands Coffee & Craft and re-distributed funds of £2,049 (2024: £1,870). At the year end the charity held £1,397 (2024: £1,446) of funds yet to be distributed.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	18,680	2,108	20,788	20,687
Gift aid	339	-	339	630
Grants	<u>3,760</u>	<u>133,170</u>	<u>136,930</u>	<u>112,053</u>
	22,779	135,278	158,057	133,370
<b>Other trading activities</b>				
Office services	68	-	68	222
<b>Investment income</b>				
Bank interest receivable	9,237	-	9,237	8,081
<b>Charitable activities</b>				
Grants	26,361	35,000	61,361	37,378
Fares	32,471	-	32,471	25,577
Management fees	14,550	-	14,550	13,385
Rents received	<u>45,496</u>	<u>-</u>	<u>45,496</u>	<u>39,492</u>
	118,878	35,000	153,878	115,832
<b>Other income</b>				
Gain on sale of tangible fixed assets	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
<b>Total incoming resources</b>	<b>152,962</b>	<b>170,278</b>	<b>323,240</b>	<b>257,505</b>
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Advertising	-	2,416	2,416	186
Postage, photocopying and stationery	<u>946</u>	<u>764</u>	<u>1,710</u>	<u>1,730</u>
	946	3,180	4,126	1,916
<b>Charitable activities</b>				
Vehicle running costs	11,558	-	11,558	11,053
Management charges	-	13,015	13,015	8,250
General costs	-	427	427	6,311
Room hire	-	8,472	8,472	8,911
Project management	-	7,300	7,300	9,307
Project delivery	22	11,561	11,583	14,722
Household support purchases	-	7,861	7,861	9,187
Long leasehold	105	6,065	6,170	6,170
Plant and machinery	3,400	527	3,927	5,172
Motor vehicles	<u>2,500</u>	<u>426</u>	<u>2,926</u>	<u>2,550</u>
	17,585	55,654	73,239	81,633
<b>Support costs</b>				
<b>Management</b>				
Wages	92,747	59,694	152,441	140,897
Carried forward	92,747	59,694	152,441	140,897

This page does not form part of the statutory financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Management</b>				
Brought forward	92,747	59,694	152,441	140,897
Social security	7,139	-	7,139	5,609
Pensions	4,327	256	4,583	3,731
Rates and water	1,016	-	1,016	967
Insurance	3,664	-	3,664	3,866
Light and heat	3,846	-	3,846	3,163
Telephone	4,465	2,697	7,162	6,465
Sundries	5,691	72	5,763	3,599
Repairs and maintenance	17,531	6,370	23,901	3,857
Travel and accommodation	95	969	1,064	1,327
Staff training	166	865	1,031	641
Subscriptions	410	-	410	362
Cleaning	6,600	-	6,600	6,601
Professional services	<u>819</u>	<u>279</u>	<u>1,098</u>	<u>1,427</u>
	148,516	71,202	219,718	182,512
<b>Governance costs</b>				
Accountancy fees	<u>2,810</u>	<u>288</u>	<u>3,098</u>	<u>3,195</u>
Total resources expended	<u>169,857</u>	<u>130,324</u>	<u>300,181</u>	<u>269,256</u>
<b>Net expenditure</b>	<u>(16,895)</u>	<u>39,954</u>	<u>23,059</u>	<u>(11,751)</u>

Droitwich Spa & Rural Council

Accounting period: 31 March 2025

Funds

**Unrestricted Funds**

	B/fwd	Income	Expenditure	Funds Transfer	C/fwd
General Fund	165,444	140,125	(126,337)	(25,675)	153,557
Operational Reserve Fund	104,330	-	(21,776)		82,554
Rotary House	136,062	12,837	(21,744)		127,155
Winding Up Fund	52,787			29,039	81,826
	458,623	152,962	(169,857)	3,364	445,092

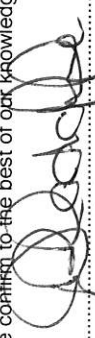
**Restricted Funds**

Community Builder Fund	1,366	25,000	(12,594)	(13,772)	0
Community Fridge	9,080	5,660	(2,649)		12,091
Community Transport Fund	3,790	-	(426)	(3,364)	-
Food and Essentials Supplies Fund	5,613	-	-	(5,613)	-
Good Neighbourhood	3,573	-	(1,950)	(1,623)	0
Household Support Grant Fund	3,701	10,000	(12,739)	(962)	-
Miscellaneous Project Fund	7,127	11,505	(12,675)	(1,211)	4,746
Moving Forward	196	-	(196)		-
Moving Forward Next Steps	39,607	106,713	(77,464)		68,856
National Lottery Fund (Property Leasehold)	204,989	-	(6,065)		198,924
National Lottery Coronavirus Community Support Fund	201	-	(201)		-
UK Shared Prosperity Fund	-	11,400	(3,365)	(8,035)	-
Community Engagement	-	-	-	31,216	31,216
	279,243	170,278	(130,324)	(3,364)	315,833

**TOTAL FUNDS**

	<b>737,866</b>	<b>323,240</b>	<b>(300,181)</b>	<b>0</b>	<b>760,925</b>
--	----------------	----------------	------------------	----------	----------------

We confirm to the best of our knowledge that the above representations accurately reflect the fund movements during the period.



Signed on behalf of the board of trustees

Dated: 22/7/25

Droitwich Spa and Rural Council for Voluntary Services  
The Old Library Centre  
65 Ombersley Street East  
Droitwich Spa  
Worcestershire  
WR9 8QS

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the charitable company's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

**General**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act from the requirement to have its financial statements for the financial year ended 31 March 2025 audited. We also confirm that the members have not required the charitable company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records and related financial information, including minutes of all management and trustee meetings and correspondence with The Charity Commission have been made available to you for the purpose of your work.

**Assets and liabilities**

7. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed as applicable in the notes to the financial statements.
8. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable.
9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Loans and arrangements**

10. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

**Legal claims**

11. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed as applicable in the financial statements.

**Laws and regulations**

12. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

13. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

**Subsequent events**

14. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed as applicable.

**Going concern**

15. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

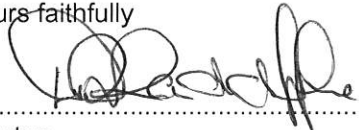
**Grants and donations**

16. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

**VAT**

17. We have reviewed the VAT status of the charitable company and we believe that the charitable company does not require to be VAT registered.

Yours faithfully



Trustee

Signed on behalf of the board of trustees

22/7/21

Date

**DROITWICH SPA AND RURAL COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 1080042

---

# Accounts

---

REGISTERED COMPANY NUMBER: 03897969 (England and Wales)  
REGISTERED CHARITY NUMBER: 1080042

**Report of the Trustees and  
Financial Statements for the Year Ended 31st March 2024  
for  
Droitwich Spa and Rural Council for  
Voluntary Service**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Contents of the Financial Statements  
for the Year Ended 31st March 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Reference and Administrative Details  
for the Year Ended 31st March 2024**

<b>TRUSTEES</b>	Mrs Lynda Gillespie Philip Richardson Sarah Beauchamp Derek Radcliffe (appointed 8.1.24)
<b>REGISTERED OFFICE</b>	The Old Library Centre 65 Ombersley Street East Droitwich Spa Worcestershire WR9 8QS
<b>REGISTERED COMPANY NUMBER</b>	03897969 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1080042
<b>INDEPENDENT EXAMINER</b>	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	Tonia Enderbury
<b>BANKERS</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principle activities of the company in the year under review were:

- to promote any charitable purposes for the benefit of the community in the Droitwich area and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness; and
- to promote and organise co-operation in achievement of the above purposes and to that end to bring together in council representatives of statutory bodies and voluntary organisations engaged in the furtherance of the above purposes within the Droitwich area.

**Public benefit**

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

The Trustees have prioritised financial stability this Financial Year to ensure the charity's sustainability. This will enable us to continue providing outstanding services to the community whilst securing the future of the charity.

The development programme for staff continued to help focus on the charity's Aims and Objectives and to set priorities.

<b>Our Values</b>	Community, Connection, Collaboration.
<b>Our Vision</b>	A connected community where every person feels valued, supported and safe.
<b>Our Mission</b>	Providing services that focus on the needs of the community, to improve connections and the well-being of people.
<b>Our Objectives</b>	<ol style="list-style-type: none"><li>1) Increase our profile in Droitwich Spa.</li><li>2) Continue to develop our services to reflect the needs of our community.</li><li>3) Become financially self-sufficient.</li></ol>

**Buildings**

Rental income continued to be generated from long term office lettings. There was a short period of crossover between exit and new tenant which had an impact. New hirers for lettings of the hall and small meeting room have been lower this year, which we have attributed to groups now accessing free spaces.

Rotary House bookings have remained steady. Most of the internal improvements to provide a modern meeting venue have now been completed.

Essential maintenance has continued at both venues with the help of a volunteer handyman and gardener.

**Community Transport**

Community transport has been in demand throughout the year with vehicles and volunteer drivers being booked for a variety of purposes, including hospital and medical appointments, visits to clubs and social events.

The minibus trips have proved to be extremely popular and visit a range of places including shops, restaurants and other tourist venues. These trips provide a much-needed service to alleviate social isolation and reduce loneliness. We are grateful for donations this year from Droitwich Lions Club and John Lewis Partnership enabling us to subsidise the cost of some trips.

Worcestershire County Council continued to fund the bus pass subsidy grant at pre-pandemic level for this year and advised of a sliding scale of payments for next year.

With the help of our fantastic team of volunteer drivers 4776 passenger journeys were completed through the community transport scheme and minibus trips during this financial year.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2024**

### **Moving Forward Project**

The Moving Forward project has continued this year with grant funding from:

- National Lottery Community Fund (Moving Forward Phase 1)
- UK Shared Prosperity Fund (through Wychavon District Council)
- National Lottery Community Fund (Moving Forward Next Steps)

During this year the staff team and volunteers have supported Droitwich West residents by running:

- Community Fridge and setting up a new café.
- Stay & Play toddler group
- Christmas Lunch
- Cookery Classes
- Family Events - discos, fun day, pantomime etc.
- Westlands Youth Group
- Job Fairs

### **Community Builder**

The year has been a busy one with many new initiatives in both Droitwich Spa and the surrounding villages including:

- Ruby Monday's letter writing group expanding to a second group.
- Partnering with Platform Housing Group to hold outreach events.
- Supporting residents to set up new groups in their village halls.
- Continued support for the bereavement groups in association with St Vincent de Paul Society.
- Liaising with local organisations, groups and individuals to strengthen community connections, with the aim of reducing isolation and improving health and wellbeing.

### **Other Community Initiatives**

Our networking meetings have continued throughout the year and have been very well attended. These enable groups and organisations to exchange ideas, share information and generally support each other. It is an opportunity for the Statutory sector to find out information and talk to grassroots organisations that are supporting residents.

We continued to manage grants through the Government's Household Support Fund on behalf of Wychavon District Council. Grant referrals have been received from local residents which included the purchase of white goods, food, beds, winter bedding, shower adaptations, boiler repairs and school uniform vouchers.

We received positive feedback and high demand for our Cost-of-Living booklets, which details various initiatives to support residents through the Cost-of-Living Crisis. Droitwich United Charities offered to fund a second reprint and update later in the year.

Coffee Mates is a social group held monthly enabling people to meet in a relaxed atmosphere, make new friends and have fun over refreshments and cake. This group is very popular, and numbers have increased to around 30 each month.

We were granted funding from the National Grid again which meant we could offer residents a Winter Warmer bag. This included a fleece blanket, a hot water bottle, a thermos mug, hat, scarf, gloves etc.

### **FINANCIAL REVIEW**

#### **Financial review**

The results for the year and the financial position of the charity are as shown in the annexed financial statements.

Total income in the 12 months to 31 March 2024 was £257,505 (2023: £268,608) split £127,476 of unrestricted income (2023: £120,430) and £130,029 of restricted income (2023: £148,178).

Total expenditure in the year ended 31 March 2024 was £269,256 (2023: £318,304) split £108,359 of unrestricted expenditure (2023: £97,408) and £160,897 of restricted expenditure (2023: £220,896).

Net expenditure for the year was £11,751 (2023: £49,696) split £19,317 of unrestricted net income (2023: income £23,022) and £31,068 of restricted net expenditure (2023: deficit £72,718).

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees' policy is to ensure that there are sufficient reserves to finance expenditure for the next 6 months. The unrestricted general fund balance (excluding fixed assets) is £160,781 and this represents 7 months of charity expenditure so the policy is currently being achieved. There is also a designated operational reserve of £104,330 in place to cover any deficit if required.

The total unrestricted general fund balance (including fixed assets) at 31st March 2024 was £165,444 (2023: £135,644), of which £160,781 was free current reserves (2023: £128,667). This is held for the future funding of the charity.

The unrestricted Rotary House reserve, excluding fixed assets, was £32,722 at 31 March 2024 (2023: £34,193). This fund has been presented separately from general unrestricted funds in order to identify easily the surplus/deficit and net assets attributable to this activity.

The charity also has a designated operational reserve fund with free reserves of £104,330 (2023: £110,000) which will be used to cover the charity's future overheads should there be a decrease in funding. There is also a designated winding up fund with balance of £52,787 (2023: £52,787) and this will be used to cover the cost of redundancies should the charity cease operating.

The restricted fund balance as at 31st March 2024 was £279,243 (2023: £310,312) and of this balance £204,989 (2023: £211,054) relates to the value of the leasehold property.

The current reserves of the charity as at 31 March 2024 were £242,193 (2023: £422,052) and with the inclusion of tangible fixed assets of £313,673 (please refer to note 14) (2023: £327,565) this brings total reserves of the charity to £737,866 (2023: £749,617).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum & Articles of Association adopted on 21st December 1999, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In accordance with Section 60(1)(a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The company registration number is 03897969 and the charity registration number is 1080042.

As the charitable company is limited by guarantee, no trustee has any interest in the share capital of the company.

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from wider Droitwich Spa based on their skills and experience.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate.

The trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day to day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

**QUALIFYING THIRD PARTY INDEMNITY PROVISIONS**

The charitable company has made third party indemnity provisions for the benefit of its directors during the year and these provisions remain in force at the reporting date.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs Lynda Gillespie - Trustee

**Independent Examiner's Report to the Trustees of  
Droitwich Spa and Rural Council for  
Voluntary Service**

**Independent examiner's report to the trustees of Droitwich Spa and Rural Council for Voluntary Service ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

We refer you to the accounting policy for grant recognition and critical accounting judgements and key sources of estimation uncertainty notes to the accounts, where the charity details departure from Charities SORP in order to achieve a true and fair view. Our opinion is unmodified in regard to this.

Melissa Godwin ACA ACCA  
The Institute of Chartered Accountants in England and Wales

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Date: .....

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	19,939	113,431	133,370	21,193
<b>Charitable activities</b>					
Transport	6	40,125	-	40,125	35,799
Core		29,201	-	29,201	29,996
Projects		19,617	16,598	36,215	170,497
Rotary House		10,291	-	10,291	8,327
Other trading activities	4	222	-	222	98
Investment income	5	8,081	-	8,081	2,698
<b>Total</b>		<b>127,476</b>	<b>130,029</b>	<b>257,505</b>	<b>268,608</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,528	388	1,916	1,484
<b>Charitable activities</b>					
Transport	7	25,292	3,832	29,124	25,726
Core		66,287	6,065	72,352	67,297
Projects		-	150,812	150,812	209,085
Rotary House		15,052	-	15,052	14,712
<b>Total</b>		<b>108,159</b>	<b>161,097</b>	<b>269,256</b>	<b>318,304</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>19,317</b>	<b>(31,068)</b>	<b>(11,751)</b>	<b>(49,696)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		439,305	310,312	749,617	799,313
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>458,622</b>	<b>279,244</b>	<b>737,866</b>	<b>749,617</b>

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Balance Sheet  
31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	14	<b>107,861</b>	<b>205,812</b>	<b>313,673</b>	327,565
<b>CURRENT ASSETS</b>					
Debtors	15	<b>5,179</b>	-	<b>5,179</b>	5,318
Cash at bank		<b>361,190</b>	<b>73,431</b>	<b>434,621</b>	427,253
		<b>366,369</b>	<b>73,431</b>	<b>439,800</b>	432,571
<b>CREDITORS</b>					
Amounts falling due within one year	16	<b>(15,607)</b>	-	<b>(15,607)</b>	(10,519)
<b>NET CURRENT ASSETS</b>		<b>350,762</b>	<b>73,431</b>	<b>424,193</b>	422,052
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>458,623</b>	<b>279,243</b>	<b>737,866</b>	749,617
<b>NET ASSETS</b>		<b>458,623</b>	<b>279,243</b>	<b>737,866</b>	749,617
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				<b>165,444</b>	135,644
Operational Reserve Fund				<b>104,330</b>	110,000
Rotary House				<b>136,062</b>	140,874
Winding Up Fund				<b>52,787</b>	52,787
				<b>458,623</b>	439,305
Restricted funds				<b>279,243</b>	310,312
<b>TOTAL FUNDS</b>				<b>737,866</b>	749,617

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Balance Sheet - continued  
31st March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mrs Lynda Gillespie - Trustee

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements  
for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the recognition of grant income where the charity departs from Charities SORP in order to achieve a true and fair view. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

**COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations (including government grant income) is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Multi-year grant awards considered to in substance, if not in legal form, restrict when the charity is able to spend the grant funds are recognised only to the extent that they are deemed to relate to the current financial year. This is a departure from Charities SORP that requires that grants that are not subject to time constraints specifically mentioned in the grant documentation to be recognised in full immediately upon notification from the grant provider of the award.

Rental and management fee income is recognised in line with the periods to which such income relates, up to the extent that it is probable that such income is recoverable.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**RAISING FUNDS**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**CHARITABLE ACTIVITIES**

Charitable activities costs include all costs of fulfilling the objectives of the charity.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Leasehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost

Assets costing less than £500 are not capitalised.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES - continued**

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting judgements**

The charity is in receipt of a multi-year National Lottery grant award to fund an ongoing service provided by the charity to the beneficiaries of the charity. Whilst not stated in the grant agreement, there is considered to be an implied understanding that this is to be treated as multiple annual grants and not recognised as a single grant covering a 3 year project and the charity is considered in substance, if not in legal form, to be able to offset current year expenditure against grant income receivable under this grant agreement receivable in future years. This interpretation has been confirmed with the National Lottery. The National Lottery have issued the restricted fund grant to finance an ongoing project to provide a service and have set project aims to be delivered over the course of the project. The National Lottery monitor the charity's progress with the project on an ongoing basis and if they consider that the charity has failed to make good progress with the project or is unlikely to complete the project or achieve the impacts agreed, then the National Lottery has the power to suspend or cease making future payments under the grant award due for payment in future years. The National Lottery is paying the charity the grant award in equal instalments over the life of the project and have confirmed in writing their intention for the grant to be recognised on an annual basis. At the year end the National Lottery is due to pay the charity £268,315 (2023 - £nil) over the next 2 (2023 - 0) years under the current grant award.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued**

A critical accounting judgement is in setting the depreciation rates for tangible fixed assets. Details for these rates can be found in the accounting policies in note 1. The carrying value of tangible fixed assets can be found in note 14.

Judgement is also used in determining the allocation of salary costs between the different activities and projects. Time sheets will be reviewed each month and an apportionment will be established across the activities and individual unrestricted and restricted funds depending on the hours spent on each.

**3. DONATIONS AND LEGACIES**

	<b>2024</b>	2023 as restated
	£	£
Donations	<b>20,687</b>	5,120
Gift aid	<b>630</b>	817
Grants	<b>112,053</b>	15,256
	<hr/> <b>133,370</b> <hr/>	<hr/> 21,193 <hr/>

Grants received, included in the above, are as follows:

	<b>2024</b>	2023 as restated
	£	£
Droitwich Spa Town Council	<b>3,000</b>	3,000
Hubbub	<b>7,000</b>	1,000
National Grid	<b>4,603</b>	1,000
National Lottery Community Fund	<b>52,665</b>	-
Platform Housing Group	<b>4,552</b>	1,298
Tesco Community Grants - Groundwork	-	5,000
Western Power	-	2,232
Worcestershire Community Foundation	-	1,476
Worcestershire County Council	<b>1,733</b>	-
Worcestershire County Council Divisional Fund - R Morris	-	250
Wychavon District Council	<b>8,500</b>	-
Wychavon District Council - UK Shared Prosperity Fund	<b>30,000</b>	-
	<hr/> <b>112,053</b> <hr/>	<hr/> 15,256 <hr/>

**4. OTHER TRADING ACTIVITIES**

	<b>2024</b>	2023 as restated
	£	£
Office services	<b>222</b>	98
	<hr/> <b>222</b> <hr/>	<hr/> 98 <hr/>

**5. INVESTMENT INCOME**

	<b>2024</b>	2023 as restated
	£	£
Bank interest receivable	<b>8,081</b>	2,698
	<hr/> <b>8,081</b> <hr/>	<hr/> 2,698 <hr/>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Transport £	Core £	Projects £
Grants	14,530	-	22,848
Fares	24,995	-	582
Management fees	600	-	12,785
Rents received	-	29,201	-
	<u>40,125</u>	<u>29,201</u>	<u>36,215</u>
		<b>2024</b>	2023 as restated
	Rotary House £	Total activities £	Total activities £
Grants	-	37,378	165,244
Fares	-	25,577	20,008
Management fees	-	13,385	21,044
Rents received	10,291	39,492	38,323
	<u>10,291</u>	<u>115,832</u>	<u>244,619</u>

Grants received, included in the above, are as follows:

	2024 £	2023 as restated £
Bus Service Operators Grant	605	1,159
National Lottery Community Fund	-	59,424
Voluntary & Community Sector Emergencies Grant/NAVCA	1,250	1,750
Worcestershire Community Transport Partnership	8,004	7,811
Worcestershire County Council	-	2,000
Worcestershire County Council - Good Neighbour Network	-	51,952
Worcestershire County Council - Transport Subsidy Claim	5,921	5,921
Wychavon District Council	5,000	16,501
Wychavon District Council - Contain Outbreak Management Fund (Community Builder)	4,098	-
Wychavon District Council - Household Support	12,500	18,726
	<u>37,378</u>	<u>165,244</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Transport	13,603	15,521	29,124
Core	6,521	65,831	72,352
Projects	58,168	92,644	150,812
Rotary House	3,341	11,711	15,052
	<u>81,633</u>	<u>185,707</u>	<u>267,340</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Transport	15,521	-	15,521
Core	62,742	3,089	65,831
Projects	92,538	106	92,644
Rotary House	11,711	-	11,711
	<u>182,512</u>	<u>3,195</u>	<u>185,707</u>

Salaries are allocated between the activities by reviewing monthly timesheets for employees and splitting the cost across the activities based on time spent on each.

Support costs, included in the above, are as follows:

	Transport £	Core £	Projects £
Wages	11,959	36,189	87,426
Social security	-	5,609	-
Pensions	186	3,031	469
Rates and water	-	822	-
Insurance	-	2,243	-
Light and heat	-	2,450	-
Telephone	948	2,700	2,501
Sundries	2,428	1,029	42
Repairs and maintenance	-	2,937	-
Travel and accommodation	-	106	1,221
Staff training	-	101	540
Subscriptions	-	362	-
Cleaning	-	4,075	-
Professional services	-	1,088	339
Accountancy fees	-	3,089	106
	<u>15,521</u>	<u>65,831</u>	<u>92,644</u>

	Rotary House £	Total activities £	2023 as restated Total activities £
Wages	5,323	140,897	126,121
Social security	-	5,609	4,277
Pensions	45	3,731	3,737
Rates and water	145	967	863
Insurance	1,623	3,866	3,514
Light and heat	713	3,163	3,378
Telephone	316	6,465	5,820
Sundries	100	3,599	2,647
Repairs and maintenance	920	3,857	7,949
Travel and accommodation	-	1,327	790
Staff training	-	641	2,550
Subscriptions	-	362	95
Cleaning	2,526	6,601	5,916
Professional services	-	1,427	1,364
Accountancy fees	-	3,195	2,756
	<u>11,711</u>	<u>185,707</u>	<u>171,777</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	2023 as restated
	£	£
Depreciation - owned assets	<b>13,892</b>	14,533
Fees payable to Independent Examiner in respect of external scrutiny	<b>2,472</b>	2,424
Fees payable to Independent Examiner in respect of other accountancy services	<b>724</b>	332
	<u><u>724</u></u>	<u><u>332</u></u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**11. STAFF COSTS**

	<b>2024</b>	2023 as restated
	£	£
Wages and salaries	<b>140,897</b>	126,121
Social security costs	<b>5,609</b>	4,277
Other pension costs	<b>3,731</b>	3,737
	<u><u>150,237</u></u>	<u><u>134,135</u></u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	2023 as restated
Employees	<u><u>7</u></u>	<u><u>7</u></u>

No employees received emoluments in excess of £60,000.

Total remuneration paid to key management personnel during the year was £59,200 (2023: £57,982).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,785	12,408	21,193
<b>Charitable activities</b>			
Transport	35,799	-	35,799
Core	29,996	-	29,996
Projects	34,727	135,770	170,497
Rotary House	8,327	-	8,327
Other trading activities	98	-	98
Investment income	2,698	-	2,698
	<u>2,698</u>	<u>-</u>	<u>2,698</u>
<b>Total</b>	<u><u>120,430</u></u>	<u><u>148,178</u></u>	<u><u>268,608</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
<b>EXPENDITURE ON</b>			
Raising funds	987	497	1,484
<b>Charitable activities</b>			
Transport	20,472	5,254	25,726
Core	61,233	6,064	67,297
Projects	4	209,081	209,085
Rotary House	14,712	-	14,712
<b>Total</b>	<b>97,408</b>	<b>220,896</b>	<b>318,304</b>
<b>NET INCOME/(EXPENDITURE)</b>	23,022	(72,718)	(49,696)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	416,281	383,032	799,313
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>439,303</b>	<b>310,314</b>	<b>749,617</b>

**13. PRIOR YEAR ADJUSTMENT**

The comparative figures have been restated as follows:

- Grant income of £1,534 has been excluded. This had previously been included as grant income for the miscellaneous project fund, however it was identified that this was funding for the Westlands Groups and is redistributed by Droitwich CVS.
- Grant income of £1,000 has been reclassified from restricted funds to unrestricted funds.

The impact of these adjustments is as follows:

- Total incoming resources for 2023 has fallen from £270,143 to £268,608
- Total funds brought forward at 1 April 2023 has fallen from £751,152 to £749,617

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>					
At 1st April 2023 and 31st March 2024	<b>100,000</b>	<b>308,470</b>	<b>49,191</b>	<b>78,472</b>	<b>536,133</b>
<b>DEPRECIATION</b>					
At 1st April 2023	-	92,848	40,224	75,496	208,568
Charge for year	-	6,170	5,172	2,550	13,892
At 31st March 2024	-	<b>99,018</b>	<b>45,396</b>	<b>78,046</b>	<b>222,460</b>
<b>NET BOOK VALUE</b>					
At 31st March 2024	<b>100,000</b>	<b>209,452</b>	<b>3,795</b>	<b>426</b>	<b>313,673</b>
At 31st March 2023	100,000	215,622	8,967	2,976	327,565

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023 as restated
	£	£
Trade debtors	4,141	4,233
Prepayments	1,038	1,085
	<u>5,179</u>	<u>5,318</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023 as restated
	£	£
Trade creditors	3,195	1,606
Social security and other taxes	2,808	2,120
Pension creditor	760	622
Funds received as agent	5,665	3,039
Accrued expenses	3,179	3,132
	<u>15,607</u>	<u>10,519</u>

**17. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	135,644	29,800	165,444
Operational Reserve Fund	110,000	(5,670)	104,330
Rotary House	140,874	(4,812)	136,062
Winding Up Fund	52,787	-	52,787
	<u>439,305</u>	<u>19,318</u>	<u>458,623</u>
<b>Restricted funds</b>			
Community Builder	20,767	(19,401)	1,366
Community Fridge Fund	4,632	4,448	9,080
Community Transport Fund	6,339	(2,549)	3,790
District Incident Management Team Fund	480	(480)	-
Food and Essential Supplies Fund	5,627	(14)	5,613
Good Neighbour Network	9,239	(5,666)	3,573
Household Support Grant fund	3,537	164	3,701
Miscellaneous Project Fund	4,167	2,960	7,127
Moving Forward	43,868	(43,672)	196
Moving Forward Next Steps	-	39,607	39,607
National Lottery Fund (Property Leasehold)	211,054	(6,065)	204,989
National Lottery Coronavirus Community Support Fund	602	(401)	201
	<u>310,312</u>	<u>(31,069)</u>	<u>279,243</u>
<b>TOTAL FUNDS</b>	<u>749,617</u>	<u>(11,751)</u>	<u>737,866</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,184	(87,384)	29,800
Operational Reserve Fund	-	(5,670)	(5,670)
Rotary House	10,292	(15,104)	(4,812)
	<u>127,476</u>	<u>(108,158)</u>	<u>19,318</u>
<b>Restricted funds</b>			
Community Builder	4,098	(23,499)	(19,401)
Community Fridge Fund	8,651	(4,203)	4,448
Community Transport Fund	1,283	(3,832)	(2,549)
District Incident Management Team Fund	-	(480)	(480)
Food and Essential Supplies Fund	-	(14)	(14)
Good Neighbour Network	-	(5,666)	(5,666)
Household Support Grant fund	11,001	(10,837)	164
Miscellaneous Project Fund	22,332	(19,372)	2,960
Moving Forward	(1)	(43,671)	(43,672)
Moving Forward Next Steps	52,664	(13,057)	39,607
National Lottery Fund (Property Leasehold)	-	(6,065)	(6,065)
National Lottery Coronavirus Community Support Fund	-	(401)	(401)
UK Shared Prosperity Fund	30,001	(30,001)	-
	<u>130,029</u>	<u>(161,098)</u>	<u>(31,069)</u>
<b>TOTAL FUNDS</b>	<u><u>257,505</u></u>	<u><u>(269,256)</u></u>	<u><u>(11,751)</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	106,203	29,441	135,644
Operational Reserve Fund	110,000	-	110,000
Rotary House	147,291	(6,417)	140,874
Winding Up Fund	52,787	-	52,787
	<u>416,281</u>	<u>23,024</u>	<u>439,305</u>
<b>Restricted funds</b>			
Community Builder	48,268	(27,501)	20,767
Community Fridge Fund	2,042	2,590	4,632
Community Transport Fund	9,434	(3,095)	6,339
District Incident Management Team Fund	1,370	(890)	480
Food and Essential Supplies Fund	8,993	(3,366)	5,627
Good Neighbour Network	-	9,239	9,239
Household Support Grant fund	3,948	(411)	3,537
Miscellaneous Project Fund	200	3,967	4,167
Moving Forward	90,655	(46,787)	43,868
National Lottery Fund (Property Leasehold)	217,118	(6,064)	211,054
National Lottery Coronavirus Community Support Fund	1,004	(402)	602
	<u>383,032</u>	<u>(72,720)</u>	<u>310,312</u>
<b>TOTAL FUNDS</b>	<u><u>799,313</u></u>	<u><u>(49,696)</u></u>	<u><u>749,617</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	112,103	(82,662)	29,441
Rotary House	8,327	(14,744)	(6,417)
	<u>120,430</u>	<u>(97,406)</u>	<u>23,024</u>
<b>Restricted funds</b>			
Community Builder	1	(27,502)	(27,501)
Community Fridge Fund	6,247	(3,657)	2,590
Community Transport Fund	-	(3,095)	(3,095)
District Incident Management Team Fund	-	(890)	(890)
Food and Essential Supplies Fund	-	(3,366)	(3,366)
Good Neighbour Network	51,953	(42,714)	9,239
Household Support Grant fund	18,726	(19,137)	(411)
Miscellaneous Project Fund	11,826	(7,859)	3,967
Moving Forward	59,425	(106,212)	(46,787)
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
National Lottery Coronavirus Community Support Fund	-	(402)	(402)
	<u>148,178</u>	<u>(220,898)</u>	<u>(72,720)</u>
<b>TOTAL FUNDS</b>	<u><u>268,608</u></u>	<u><u>(318,304)</u></u>	<u><u>(49,696)</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**19. PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

**General Fund**

This fund can be used for any charitable purpose approved by the trustees.

**Operational Reserve Fund**

This has been designated in order to support the charity whilst income-generating activities continue to return to pre-pandemic levels.

**Rotary House**

This has been designated in order to separate the income and expenditure of the newly-acquired trade and assets of Rotary Club of Droitwich Spa Charitable Trust and identify the net income/deficit attributable to this fund.

**Winding Up Fund**

This has been designated in order to provide sufficient funds to cover the cost of redundancy in the event of the charity winding up.

**RESTRICTED FUNDS**

**Community Builder Fund**

This fund is made up grant funding received from Wychavon District Council for a Community Builder post. The fund balance will be carried forward to the next financial year to be spent by 31 March 2024.

**Community Fridge Fund**

This fund is restricted for the purpose of providing a Community Fridge.

**Community Transport Fund**

This fund is restricted for the continued delivery and development of our community transport scheme in Droitwich and surrounding areas. The balance remaining on this fund includes the net book value of a van purchased using this grant income.

**District Incident Management Team Fund**

This fund is made up of grant funding from the Contain Outbreak Management Fund and was received from Wychavon District Council in respect of vaccination hesitancy work and providing transport to vaccination centres.

**Food and Essential Supplies Fund**

This fund is restricted for the purpose of providing food courses in order to combat food poverty.

**Good Neighbour Network**

The fund is restricted for the purpose of delivering a Good Neighbour Network service.

**Household Support Grant Fund**

This fund is restricted for the purpose of assisting Wychavon residents and providing essential household support.

**Miscellaneous Project Fund**

This fund is restricted for grant funding which has been received for small one-off projects, including Platform Family Fun Day, Ukraine English Language Lessons, Warm Spaces and Community in Crisis.

**Moving Forward**

The restricted Moving Forward fund is a National Lottery Community fund project, to improve social mobility for the residents of Droitwich West. The remaining balance on this fund of £196 relates to the net book value of fixed assets purchased using these funds.

**Moving Forward Next Steps**

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. PURPOSE OF FUNDS - continued**

The Moving Forward Next Steps fund as a continuation of the previous Moving Forward project, following a new funding agreement with the National Lottery Community fund, who have committed to support this project for the next 3 years.

**National Lottery Fund (Property Leasehold)**

The restricted National Lottery fund was used to purchase the leasehold property for use by the charitable company and is subject to certain restrictions. The terms of the fund agreement state, If the lease is sold within 80 years, the funds must be returned to the National Lottery.

**National Lottery Coronavirus Community Support Fund**

This fund was restricted to contribute towards the charity's overheads whilst our income streams were severely affected by COVID-19. The monies were spent in full and the balance remaining on this fund equates to the net book value of the telephone systems purchased using this restricted grant.

**UK Shared Prosperity Fund**

This fund is restricted for the purpose of providing community support in Droitwich West.

**20. FUNDS HELD AS AGENT**

The charity receives grant income from Worcestershire County Council which the charity then re-distributes as part of the Worcestershire Community Transport Consortium. During the year the charity received grant income of £7,500 (2023: £3,500) and re-distributed grants of £3,451 (2023: £4,941). At the year end the charity held £4,219 (2023: £171) of grant income yet to be distributed.

The charity also holds money on behalf of the Westlands Groups and distributes funds upon request. During the year the charity received grant income of £400 (2023: £1,534) on behalf of Westlands Stay & Play and Westlands Coffee & Craft and re-distributed funds of £1,870 (2023: £1,990). At the year end the charity held £1,446 (2023: £2,869) of funds yet to be distributed.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	16,309	4,378	20,687	5,120
Gift aid	630	-	630	817
Grants	3,000	109,053	112,053	15,256
	19,939	113,431	133,370	21,193
<b>Other trading activities</b>				
Office services	222	-	222	98
<b>Investment income</b>				
Bank interest receivable	8,081	-	8,081	2,698
<b>Charitable activities</b>				
Grants	20,780	16,598	37,378	165,244
Fares	25,577	-	25,577	20,008
Management fees	13,385	-	13,385	21,044
Rents received	39,492	-	39,492	38,323
	99,234	16,598	115,832	244,619
<b>Total incoming resources</b>	<b>127,476</b>	<b>130,029</b>	<b>257,505</b>	<b>268,608</b>
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Advertising	-	186	186	137
Postage, photocopying and stationery	1,528	202	1,730	1,347
	1,528	388	1,916	1,484
<b>Charitable activities</b>				
Car running costs	9,770	1,283	11,053	8,642
Management charges	-	8,250	8,250	19,795
General costs	-	6,311	6,311	24,704
Room hire	-	8,911	8,911	7,881
Project management	-	9,307	9,307	8,311
Project delivery	-	14,722	14,722	43,811
Household support purchases	-	9,187	9,187	17,264
Long leasehold	105	6,065	6,170	6,169
Plant and machinery	3,692	1,480	5,172	5,816
Motor vehicles	-	2,550	2,550	2,550
Grants to institutions	-	-	-	100
	13,567	68,066	81,633	145,043
<b>Support costs</b>				
<b>Management</b>				
Wages	53,472	87,425	140,897	126,121
Carried forward	53,472	87,425	140,897	126,121

This page does not form part of the statutory financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	£	£	£	£
<b>Management</b>				
Brought forward	53,472	87,425	140,897	126,121
Social security	5,609	-	5,609	4,277
Pensions	3,261	470	3,731	3,737
Rates and water	967	-	967	863
Insurance	3,866	-	3,866	3,514
Light and heat	3,163	-	3,163	3,378
Telephone	3,964	2,501	6,465	5,820
Sundries	3,557	42	3,599	2,647
Repairs and maintenance	3,857	-	3,857	7,949
Travel and accommodation	106	1,221	1,327	790
Staff training	101	540	641	2,550
Subscriptions	362	-	362	95
Cleaning	6,601	-	6,601	5,916
Professional services	1,088	339	1,427	1,364
	<u>89,974</u>	<u>92,538</u>	<u>182,512</u>	<u>169,021</u>
<b>Governance costs</b>				
Accountancy fees	3,089	106	3,195	2,756
	<u>108,158</u>	<u>161,098</u>	<u>269,256</u>	<u>318,304</u>
<b>Net expenditure</b>	<u>19,318</u>	<u>(31,069)</u>	<u>(11,751)</u>	<u>(49,696)</u>

**DROITWICH SPA AND RURAL COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 1080042

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 03897969 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080042**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2023**  
**for**  
**Droitwich Spa and Rural Council for**  
**Voluntary Service**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

ε      2

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Contents of the Financial Statements  
for the Year Ended 31st March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 22

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Reference and Administrative Details  
for the Year Ended 31st March 2023**

<b>TRUSTEES</b>	Mrs Lynda Gillespie Mr Hedley Burton (resigned 29.9.22) Mr Eric Bowden (resigned 20.2.23) Mrs Sally Ann Ellison MBE (resigned 29.9.22) Mr David Jonathan Morris (resigned 29.9.22) Mrs Ann Sowton (resigned 29.9.22) Philip Richardson (appointed 29.9.22) Sarah Beauchamp (appointed 23.6.22)
<b>REGISTERED OFFICE</b>	The Old Library Centre 65 Ombersley Street East Droitwich Spa Worcestershire WR9 8QS
<b>REGISTERED COMPANY NUMBER</b>	03897969 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1080042
<b>INDEPENDENT EXAMINER</b>	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	Tonia Enderbury
<b>BANKERS</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principle activities of the company in the year under review were:

- to promote any charitable purposes for the benefit of the community in the Droitwich area and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness; and
- to promote and organise co-operation in achievement of the above purposes and to that end to bring together in council representatives of statutory bodies and voluntary organisations engaged in the furtherance of the above purposes within the Droitwich area.

**Public benefit**

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**ACHIEVEMENT AND PERFORMANCE**

The main objective of the trustees this year is to ensure financial stability and sustainability whilst continuing to provide an outstanding service to the community.

During the year we were sorry to lose the services of some longstanding trustees due to other commitments and thanked them for their contributions to the charity. We were pleased to welcome a new trustee with a Community Transport background.

This financial year has been the first full year since Covid restrictions were lifted. The staff and volunteers have worked hard to make sure everything is in place to overcome any new challenges.

A development programme for staff commenced in December 2022 to examine and review the charities strategic goals and planning for the future. This course has enabled DCVS to identify and implement a vision and mission statement with priorities for the future.

The development of a new vibrant website means information about DCVS and the services it can provide to the local community can be found in a user-friendly way and is regularly updated as new features are introduced. This has been positively received.

At the beginning of the year a surplus was predicted from planned budgets however the accounts show a loss. This is mainly due to depreciation on our assets, including Rotary House and the way charity accounts are presented showing income recorded in the year received and expenses falling into the next financial year. During this financial year some expenses related to income received for projects in the previous financial year.

**Buildings**

Significant improvements have been made to Rotary House following the handover of the property to DCVS in January 2022.

These included: - total redecoration, new blinds and lighting, installation of new toilet and a baby changing unit plus upgrading the kitchen facilities. Bookings for building hire have been slow, and some groups have left due to a downturn in membership post covid but enquires continue from new groups.

Bookings for the Old Library Centre started slowly but picked up throughout the year. Essential maintenance included a new roof to part of the building, installation of CCTV, pointing to brick work and valleys and installation of a water heater. Long term office lettings have been successful providing much needed income.

**Community Transport**

Community transport has been well used throughout the year but was quieter in the winter months.

Recruitment of new volunteer drivers was successful, and we acknowledge the commitment and dedication of the driving team making a difference to the service users.

The minibus continued to be used by the local community groups. Trips to places of interest have proved to be extremely popular with residents accessing places they would not normally be able to visit, and the major benefits has been a reduction in loneliness and isolation increasing wellbeing. Trips have also been subsidised by various grants.

Funding has continued from Worcestershire County Council at the pre-pandemic level, we continue to receive funding from Worcestershire Community Transport Consortium and Bus Services Operators Grant.

**Moving Forward**

The staff and growing volunteer numbers have provided guidance and support to residents from Droitwich West with funding received from The National Lottery Community Grant and support from other providers for specific projects.

Projects covered this year include:

- Community Fridge (thanks to funding from Tesco Ground Works and Hubbub Foundation)
- Stay & Play
- Coffee and Social Group
- Cookery Classes
- Family Fun Days

The National Lottery grant is coming to an end, and a new application has been made for a further 3 years. This has passed Stage 1 of the application process. Additional grant funding has been awarded from Wychavon District Council to allow the project to continue for a further 6 months.

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**Community Builder**

The year has been a busy one with many new initiatives enabling the development and promotion of new projects in the town and outlying rural communities including:

- Letter group writing in Cutnall Green
- Co-ordinating a Warm Spaces initiative with local churches and other organisations across the town.
- Supporting Ukrainian refugees and provision of English Lessons
- Walkabouts with Platform Housing
- Setting up a bereavement group Support Group in association with St Vincent de Paul.
- Feasibility for a Community Café

**Other Community Initiatives**

Network group meetings have been re-established and have been very well attended. These enable groups and organisations to exchange ideas, share information and generally support each other.

DCVS continue to manage part of the Governments Household Support grant on behalf of Wychavon District Council. Grant Referrals have been received from residents for white goods, food, transport to hospital appointments, beds, winter bedding, and shower adaption.

500 Cost of Living booklets were produced and distributed. These detailed various initiatives to support residents through the Cost-of-Living Crisis with funding received from a local councillor's grant.

**Fund Raising Events**

Nearly new sales, coffee morning and raffles.

**FINANCIAL REVIEW**

**Financial review**

The results for the year and the financial position of the charity are as shown in the annexed financial statements.

Total income in the 12 months to 31 March 2023 was £270,143 (2022: £494,137) split £119,430 of unrestricted income (2022: £271,989) and £150,713 of restricted income (2022: £222,148).

Total expenditure in the year ended 31 March 2023 was £318,304 (2022: £265,613) split £97,408 of unrestricted expenditure (2022: £82,298) and £220,896 of restricted expenditure (2022: £183,315).

Net deficit for the year was £48,161 (2022: surplus £228,524) split £22,022 of unrestricted net income (2022: £196,067) and £70,183 of restricted net expenditure (2022: £32,457).

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees' policy is to ensure that there are sufficient reserves to finance expenditure for the next 6 months. The unrestricted general fund balance (excluding fixed assets) is £129,667 and this represents 5 months of charity expenditure. The optimum reserves level is therefore not currently being achieved, however there is a designated operational reserve of £110,000 in place to cover any deficit if required.

The total unrestricted general fund balance (including fixed assets) at 31st March 2023 was £134,644 (2022: £106,203), of which £129,667 was free current reserves (2022: £100,726). This is held for the future funding of the charity.

The unrestricted Rotary House reserve, excluding fixed assets, was £34,193 at 31 March 2023 (2022: £33,929). This fund has been presented separately from general unrestricted funds in order to identify easily the surplus/deficit and net assets attributable to this activity.

The charity also has a designated operational reserve fund with free reserves of £110,000 (2022: £110,000) which will be used to cover the charity's future overheads should there be a decrease in funding. There is also a designated winding up fund with balance of £52,787 (2022: £52,787) and this will be used to cover the cost of redundancies should the charity cease operating.

The restricted fund balance as at 31st March 2023 was £312,847 (2022: £383,032) and of this balance £211,054 (2022: £221,791) relates to the value of the leasehold property.

The current reserves of the charity as at 31 March 2023 were £423,587 (2022: £457,215) and with the inclusion of tangible fixed assets of £327,565 (2022: £342,098) this brings total reserves of the charity as to £751,152 (2022: £799,313).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum & Articles of Association adopted on 21st December 1999, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In accordance with Section 60(1)(a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The company registration number is 03897969 and the charity registration number is 1080042.

As the charitable company is limited by guarantee, no trustee has any interest in the share capital of the company.

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from wider Droitwich Spa based on their skills and experience.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate.

The trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day to day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on Oct 24th 2023 and signed on its behalf by:

Lynda Gillespie  
Mrs Lynda Gillespie - Trustee

**Independent Examiner's Report to the Trustees of  
Droitwich Spa and Rural Council for  
Voluntary Service**

**Independent examiner's report to the trustees of Droitwich Spa and Rural Council for Voluntary Service ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Robert Richards FCA CTA FCCA  
The Institute of Chartered Accountants in England and Wales

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Date: 8/11/23

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	8,786	13,940	22,726	174,478
<b>Charitable activities</b>	6				
Transport		35,799	-	35,799	37,134
Education		-	-	-	9,960
Core		29,996	-	29,996	23,195
Projects		33,727	136,770	170,497	246,864
Rotary House		8,327	-	8,327	2,344
Other trading activities	4	98	-	98	87
Investment income	5	2,697	3	2,700	75
<b>Total</b>		<b>119,430</b>	<b>150,713</b>	<b>270,143</b>	<b>494,137</b>
<b>EXPENDITURE ON</b>					
Raising funds		987	497	1,484	2,355
<b>Charitable activities</b>	7				
Transport		20,472	5,254	25,726	20,777
Education		-	-	-	4,930
Core		61,233	6,064	67,297	63,277
Projects		4	209,081	209,085	169,272
Rotary House		14,712	-	14,712	5,002
<b>Total</b>		<b>97,408</b>	<b>220,896</b>	<b>318,304</b>	<b>265,613</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>22,022</b>	<b>(70,183)</b>	<b>(48,161)</b>	<b>228,524</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		416,281	383,032	799,313	570,789
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>438,303</b>	<b>312,849</b>	<b>751,152</b>	<b>799,313</b>

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Balance Sheet  
31st March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	111,658	215,907	327,565	342,098
<b>CURRENT ASSETS</b>					
Debtors	15	5,318	-	5,318	10,566
Cash at bank		330,314	96,940	427,254	483,186
		<u>335,632</u>	<u>96,940</u>	<u>432,572</u>	<u>493,752</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(8,985)	-	(8,985)	(36,537)
<b>NET CURRENT ASSETS</b>		<u>326,647</u>	<u>96,940</u>	<u>423,587</u>	<u>457,215</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>438,305</u>	<u>312,847</u>	<u>751,152</u>	<u>799,313</u>
<b>NET ASSETS</b>		<u>438,305</u>	<u>312,847</u>	<u>751,152</u>	<u>799,313</u>
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				134,644	106,203
Operational Reserve Fund				110,000	110,000
Rotary House				140,874	147,291
Winding Up Fund				52,787	52,787
				<u>438,305</u>	<u>416,281</u>
Restricted funds				<u>312,847</u>	<u>383,032</u>
<b>TOTAL FUNDS</b>				<u>751,152</u>	<u>799,313</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01.04.2023 and were signed on its behalf by:

  
Mrs Lynda Gillespie - Trustee

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements  
for the Year Ended 31st March 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

**COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations (including government grant income) is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Rental and management fee income is recognised in line with the periods to which such income relates, up to the extent that it is probable that such income is recoverable.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**RAISING FUNDS**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**CHARITABLE ACTIVITIES**

Charitable activities costs include all costs of fulfilling the objectives of the charity.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Leasehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost

Assets costing less than £500 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**1. ACCOUNTING POLICIES - continued**

**FUND ACCOUNTING**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**DONATED GOODS**

Donated goods are included at fair value and are recognised when the charity has entitlement to the economic benefit.

**FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting judgements**

The most critical accounting judgement is in setting the depreciation rates for tangible fixed assets. Details for these rates can be found in the accounting policies in note 1. The carrying value of tangible fixed assets can be found in note 14.

Judgement is also used in determining the allocation of salary costs between the different activities and projects. Time sheets will be reviewed each month and an apportionment will be established across the activities and individual unrestricted and restricted funds depending on the hours spent on each.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**3. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	5,119	2,926
Gift aid	817	-
Grants	16,790	24,268
Exceptional items (note 12)	-	147,284
	<u>22,726</u>	<u>174,478</u>

Grants received, included in the above, are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Arnold Clark Community Fund	-	1,000
Droitwich Spa Town Council	3,000	3,000
Hubbub	1,000	-
National Grid	1,000	-
Platform Housing Group	2,832	-
Police Crime Commissioner	-	1,000
Tesco Community Grants - Groundwork	5,000	-
Western Power	2,232	-
Worcestershire Community Foundation	1,476	-
Worcestershire County Council Divisional Fund - R Morris	250	-
Wychavon District Council	-	5,000
Wychavon District Council - Coronavirus Business Rates Relief	-	14,268
	<u>16,790</u>	<u>24,268</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Office services	98	87
	<u>98</u>	<u>87</u>

**5. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	2,700	75
	<u>2,700</u>	<u>75</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Transport £	Core £	Projects £
Grants	14,891	-	150,353
Fares	20,008	-	-
Management fees	900	-	20,144
Education fees	-	-	-
Rents received	-	29,996	-
	<u>35,799</u>	<u>29,996</u>	<u>170,497</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**6. INCOME FROM CHARITABLE ACTIVITIES - continued**

	Rotary House £	2023 Total activities £	2022 Total activities £
Grants	-	165,244	253,608
Fares	-	20,008	16,033
Management fees	-	21,044	14,469
Education fees	-	-	9,960
Rents received	8,327	38,323	25,427
	<u>8,327</u>	<u>244,619</u>	<u>319,497</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Birmingham City Council	-	2,800
Bus Service Operators Grant	1,159	1,158
Covid SSP grant	-	361
Good Things Foundation	-	3,920
Hubbub	-	3,000
National Lottery Community Fund	59,424	117,436
Voluntary & Community Sector Emergencies Grant/NAVCA	1,750	1,500
Westlands Forum & Platform Housing	-	80
Worcestershire Children First	-	12,185
Worcestershire Community Transport Partnership	7,811	8,055
Worcestershire County Council	2,000	4,000
Worcestershire County Council - Good Neighbour Network	51,952	-
Worcestershire County Council - Transport Subsidy Claim	5,921	6,414
Wychavon District Council	16,501	1,817
Wychavon District Council - Contain Outbreak Management Fund (Incident Management Team)	-	14,500
Wychavon District Council - Contain Outbreak Management Fund (Community Builder)	-	54,841
Wychavon District Council - Food and Essential Supplies	-	2,099
Wychavon District Council - Good Neighbour Network	-	5,833
Wychavon District Council - Household Support	18,726	13,609
	<u>165,244</u>	<u>253,608</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 8) £	Totals £
Transport	11,737	-	13,989	25,726
Core	6,563	-	60,734	67,297
Projects	123,302	100	85,683	209,085
Rotary House	3,341	-	11,371	14,712
	<u>144,943</u>	<u>100</u>	<u>171,777</u>	<u>316,820</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Transport	13,989	-	13,989
Core	57,978	2,756	60,734
Projects	85,683	-	85,683
Rotary House	11,371	-	11,371
	<u>169,021</u>	<u>2,756</u>	<u>171,777</u>

Salaries are allocated between the activities by reviewing monthly timesheets for employees and splitting the cost across the activities based on time spent on each.

Support costs, included in the above, are as follows:

	Transport £	Core £	Projects £
Wages	11,281	33,784	77,529
Social security	-	4,277	-
Pensions	228	2,717	721
Rates and water	-	557	-
Insurance	-	2,530	-
Light and heat	-	2,946	-
Telephone	989	2,743	1,970
Sundries	1,491	146	949
Repairs and maintenance	-	1,504	2,875
Travel and accommodation	-	204	575
Staff training	-	2,070	480
Subscriptions	-	95	-
Cleaning	-	3,625	-
Professional services	-	780	584
Accountancy fees	-	2,756	-
	<u>13,989</u>	<u>60,734</u>	<u>85,683</u>
		2023	2022
	Rotary House £	Total activities £	Total activities £
Wages	3,527	126,121	115,788
Social security	-	4,277	4,013
Pensions	71	3,737	3,288
Rates and water	306	863	403
Insurance	984	3,514	2,730
Light and heat	432	3,378	1,855
Telephone	118	5,820	5,996
Sundries	61	2,647	2,231
Repairs and maintenance	3,570	7,949	8,528
Travel and accommodation	11	790	268
Staff training	-	2,550	502
Subscriptions	-	95	-
Cleaning	2,291	5,916	1,425
Professional services	-	1,364	1,363
Accountancy fees	-	2,756	2,994
	<u>11,371</u>	<u>171,777</u>	<u>151,384</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	14,533	14,552
Deficit on disposal of fixed assets	-	48
Fees payable to Independent Examiner in respect of external scrutiny	2,424	2,310
Fees payable to Independent Examiner in respect of other accountancy services	332	684
	<b>332</b>	<b>684</b>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023. During the year ended 31 March 2022 A Sowton, trustee, was employed by the charity and received remuneration of £450 for office work beyond the scope of trusteeship. This was not, however, permitted by the charity's Articles of Association.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**11. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	126,121	115,788
Social security costs	4,277	4,013
Other pension costs	3,737	3,288
	<b>134,135</b>	<b>123,089</b>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<b>7</b>	<b>7</b>

No employees received emoluments in excess of £60,000.

Total remuneration paid to key management personnel during the year was £31,158 (2022: £30,275).

**12. EXCEPTIONAL ITEMS**

On 14 December 2021 the assets of Rotary Club of Droitwich Spa Charitable Trust (Charity number 1068030) were transferred to Droitwich Spa and Rural Council for Voluntary Service for nil consideration.

The exceptional item of £147,284 relates to the acquisition of the trade and assets of Rotary Club of Droitwich Spa Charitable Trust (charity number 1068030) on 14 December 2021. No consideration was made for this transfer therefore the assets of the charity have been introduced as a donation and are made up of the following:

	£
Valuation of freehold building	100,000
Valuation of fixtures and fittings	13,362
Cash balance	33,922
Total	<b>147,284</b>

No restrictions have been placed on these assets however they were introduced into a separate designated fund and activity in order to show the income and expenditure attributable to Rotary House.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	174,478	-	174,478
<b>Charitable activities</b>			
Transport	32,317	4,817	37,134
Education	9,960	-	9,960
Core	23,195	-	23,195
Projects	29,535	217,329	246,864
Rotary House	2,344	-	2,344
Other trading activities	87	-	87
Investment income	73	2	75
<b>Total</b>	<u>271,989</u>	<u>222,148</u>	<u>494,137</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,058	1,297	2,355
<b>Charitable activities</b>			
Transport	14,069	6,708	20,777
Education	4,930	-	4,930
Core	57,213	6,064	63,277
Projects	26	169,246	169,272
Rotary House	5,002	-	5,002
<b>Total</b>	<u>82,298</u>	<u>183,315</u>	<u>265,613</u>
<b>NET INCOME</b>	189,691	38,833	228,524
Transfers between funds	6,376	(6,376)	-
<b>Net movement in funds</b>	196,067	32,457	228,524
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	220,213	350,576	570,789
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>416,280</u>	<u>383,033</u>	<u>799,313</u>

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>					
At 1st April 2022 and 31st March 2023	<u>100,000</u>	<u>308,470</u>	<u>49,191</u>	<u>78,472</u>	<u>536,133</u>
<b>DEPRECIATION</b>					
At 1st April 2022	-	86,679	34,410	72,946	194,035
Charge for year	-	6,169	5,814	2,550	14,533
At 31st March 2023	-	<u>92,848</u>	<u>40,224</u>	<u>75,496</u>	<u>208,568</u>
<b>NET BOOK VALUE</b>					
At 31st March 2023	<u>100,000</u>	<u>215,622</u>	<u>8,967</u>	<u>2,976</u>	<u>327,565</u>
At 31st March 2022	<u>100,000</u>	<u>221,791</u>	<u>14,781</u>	<u>5,526</u>	<u>342,098</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	2022
		£	£
Trade debtors		4,233	10,019
Prepayments		1,085	547
		<u>5,318</u>	<u>10,566</u>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	2022
		£	£
Trade creditors		1,606	3,442
Social security and other taxes		2,120	3,207
Pension creditor		622	620
Funds received as agent		1,505	4,936
Deferred income		-	21,314
Accrued expenses		3,132	3,018
		<u>8,985</u>	<u>36,537</u>

Prior year deferred income of £21,314 related to grant funding received from Worcestershire County Council for delivery of the Good Neighbour Network project. This income has been recognised in full in the current year.

<b>17. MOVEMENT IN FUNDS</b>		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
		£	£
<b>Unrestricted funds</b>			
General fund	106,203	28,441	134,644
Operational Reserve Fund	110,000	-	110,000
Rotary House	147,291	(6,417)	140,874
Winding Up Fund	52,787	-	52,787
	<u>416,281</u>	<u>22,024</u>	<u>438,305</u>
<b>Restricted funds</b>			
Community Builder	48,268	(27,501)	20,767
Community Fridge Fund	-	5,125	5,125
Community Transport Fund	9,434	(3,095)	6,339
District Incident Management Team Fund	1,370	(890)	480
Food and Essential Supplies Fund	8,993	(3,366)	5,627
Good Neighbourhood	-	9,239	9,239
Household Support Grant fund	3,948	(411)	3,537
Miscellaneous Project Fund	2,242	3,967	6,209
Moving Forward	90,655	(46,787)	43,868
National Lottery Fund (Property Leasehold)	217,118	(6,064)	211,054
National Lottery Coronavirus Community Support Fund	1,004	(402)	602
	<u>383,032</u>	<u>(70,185)</u>	<u>312,847</u>
<b>TOTAL FUNDS</b>	<u>799,313</u>	<u>(48,161)</u>	<u>751,152</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	111,103	(82,662)	28,441
Rotary House	8,327	(14,744)	(6,417)
	<u>119,430</u>	<u>(97,406)</u>	<u>22,024</u>
<b>Restricted funds</b>			
Community Builder	1	(27,502)	(27,501)
Community Fridge Fund	8,782	(3,657)	5,125
Community Transport Fund	-	(3,095)	(3,095)
District Incident Management Team Fund	-	(890)	(890)
Food and Essential Supplies Fund	-	(3,366)	(3,366)
Good Neighbourhood	51,953	(42,714)	9,239
Household Support Grant fund	18,726	(19,137)	(411)
Miscellaneous Project Fund	11,826	(7,859)	3,967
Moving Forward	59,425	(106,212)	(46,787)
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
National Lottery Coronavirus Community Support Fund	-	(402)	(402)
	<u>150,713</u>	<u>(220,898)</u>	<u>(70,185)</u>
<b>TOTAL FUNDS</b>	<u><u>270,143</u></u>	<u><u>(318,304)</u></u>	<u><u>(48,161)</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	57,426	42,401	6,376	106,203
Operational Reserve Fund	110,000	-	-	110,000
Rotary House	-	147,291	-	147,291
Winding Up Fund	52,787	-	-	52,787
	<u>220,213</u>	<u>189,692</u>	<u>6,376</u>	<u>416,281</u>
<b>Restricted funds</b>				
Community Builder	-	48,268	-	48,268
Community Fridge Fund	-	579	1,463	2,042
Community Transport Fund	12,531	(3,097)	-	9,434
Community Wellbeing	1,232	(142)	(1,090)	-
District Incident Management Team Fund	-	1,370	-	1,370
Food and Essential Supplies Fund	8,000	993	-	8,993
Holiday Activity and Food Fund	-	6,141	(6,141)	-
Household Support Grant fund	-	3,948	-	3,948
Miscellaneous Project Fund	-	(2,087)	2,287	200
Moving Forward	79,499	14,619	(3,463)	90,655
National Lottery Fund (Property Leasehold)	223,182	(6,064)	-	217,118
National Lottery Coronavirus Community Support Fund	3,203	(2,472)	273	1,004
National Lottery COVID 19	21,346	(21,641)	295	-
National Lottery Project Co-Ordinator	1,583	(1,583)	-	-
	<u>350,576</u>	<u>38,832</u>	<u>(6,376)</u>	<u>383,032</u>
<b>TOTAL FUNDS</b>	<u><u>570,789</u></u>	<u><u>228,524</u></u>	<u><u>-</u></u>	<u><u>799,313</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,693	(77,292)	42,401
Rotary House	152,296	(5,005)	147,291
	<u>271,989</u>	<u>(82,297)</u>	<u>189,692</u>
<b>Restricted funds</b>			
Community Builder	54,841	(6,573)	48,268
Community Fridge Fund	3,000	(2,421)	579
Community Transport Fund	-	(3,097)	(3,097)
Community Wellbeing	-	(142)	(142)
District Incident Management Team Fund	14,500	(13,130)	1,370
Food and Essential Supplies Fund	2,099	(1,106)	993
Holiday Activity and Food Fund	12,185	(6,044)	6,141
Household Support Grant fund	13,610	(9,662)	3,948
Miscellaneous Project Fund	4,380	(6,467)	(2,087)
Moving Forward	117,532	(102,913)	14,619
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
National Lottery Coronavirus Community Support Fund	-	(2,472)	(2,472)
National Lottery COVID 19	1	(21,642)	(21,641)
National Lottery Project Co-Ordinator	-	(1,583)	(1,583)
	<u>222,148</u>	<u>(183,316)</u>	<u>38,832</u>
<b>TOTAL FUNDS</b>	<u>494,137</u>	<u>(265,613)</u>	<u>228,524</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**19. PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

**General Fund**

This fund can be used for any charitable purpose approved by the trustees.

**Operational Reserve Fund**

This has been designated in order to support the charity whilst income-generating activities continue to return to pre-pandemic levels.

**Rotary House**

This has been designated in order to separate the income and expenditure of the newly-acquired trade and assets of Rotary Club of Droitwich Spa Charitable Trust and identify the net income/deficit attributable to this fund.

**Winding Up Fund**

This has been designated in order to provide sufficient funds to cover the cost of redundancy in the event of the charity winding up.

**RESTRICTED FUNDS**

**Community Builder Fund**

This fund is made up grant funding received from Wychavon District Council for a Community Builder post. The fund balance will be carried forward to the next financial year to be spent by 31 March 2024.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**19. PURPOSE OF FUNDS - continued**

**Community Fridge Fund**

This fund is restricted for the purpose of providing a Community Fridge.

**Community Transport Fund**

This fund is restricted for the continued delivery and development of our community transport scheme in Droitwich and surrounding areas.

**Community Wellbeing Fund**

This fund was restricted to assist with the preparation and delivery of wellbeing care packages to the vulnerable and isolated during the pandemic.

**District Incident Management Team Fund**

This fund is made up of grant funding from the Contain Outbreak Management Fund and was received from Wychavon District Council in respect of vaccination hesitancy work and providing transport to vaccination centres.

**Food and Essential Supplies Fund**

This fund is restricted for the purpose of providing food courses in order to combat food poverty.

**Holiday Activity and Food Fund**

This fund was restricted for the purpose of providing meals and activities in the school holidays to Westlands residents who were eligible for free school meals.

**Household Support Grant Fund**

This fund is restricted for the purpose of assisting Wychavon residents and providing essential household support.

**Miscellaneous Project Fund**

This fund is restricted for grant funding which has been received for small one-off projects, including Platform Family Fun Day, Ukraine English Language Lessons, Warm Spaces and Community in Crisis.

**Moving Forward**

The restricted Moving Forward fund is a National Lottery Community fund project, to improve social mobility for the residents of Droitwich West.

**National Lottery Fund (Property Leasehold)**

The restricted National Lottery fund was used to purchase the leasehold property for use by the charitable company and is subject to certain restrictions. The terms of the fund agreement state, If the lease is sold within 80 years, the funds must be returned to the National Lottery.

**National Lottery Coronavirus Community Support Fund**

This fund was restricted to contribute towards the charity's overheads whilst our income streams were severely affected by COVID-19.

**National Lottery COVID 19 Fund**

This fund was restricted to support the charity and it's community through the challenges of COVID-19.

**National Lottery Project Co-Ordinator**

This fund was restricted to cover the associated costs of a project worker during the pandemic.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**20. FUNDS HELD AS AGENT**

The charity receives grant income from Worcestershire County Council which the charity then re-distributes as part of the Worcestershire Community Transport Consortium. During the year the charity received grant income of £3,500 (2022: £2,500) and re-distributed grants of £4,941 (2022: £1,248). At the year end the charity held £171 (2022: £1,612) of grant income yet to be distributed.

The charity also holds money on behalf of the Westlands Groups and distributes funds upon request. During the year the charity received grant income of £nil (2022: £4,045) on behalf of Westlands Stay & Play and Westlands Coffee & Craft and re-distributed funds of £1,990 (2022: £720). At the year end the charity held £1,335 (2022: £3,325) of funds yet to be distributed.

**DROITWICH SPA AND RURAL COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 1080042

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 03897969 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080042**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2022**  
**for**  
**Droitwich Spa and Rural Council for**  
**Voluntary Service**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Contents of the Financial Statements  
for the Year Ended 31st March 2022**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 20

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Reference and Administrative Details  
for the Year Ended 31st March 2022**

<b>TRUSTEES</b>	Mrs Lynda Gillespie Mr Hedley Burton Mr Eric Bowden Mrs Sally Ann Ellison MBE Mr David Jonathan Morris Mrs Ann Sowton
<b>REGISTERED OFFICE</b>	The Old Library Centre 65 Ombersley Street East Droitwich Spa Worcestershire WR9 8QS
<b>REGISTERED COMPANY NUMBER</b>	03897969 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1080042
<b>INDEPENDENT EXAMINER</b>	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
<b>BANKERS</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The principle activities of the company in the year under review were promoting any charitable purposes for the benefit of the community in the Droitwich area and, in particular, the advancement of education, of health and the relief of poverty, distress and sickness: and to promote and organise co-operation in the achievement of the above purposes and to that end bring together Council representatives of the statutory bodies and voluntary organisations engaged in the furtherance of the above purposes within the Droitwich area.

#### **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

### **ACHIEVEMENT AND PERFORMANCE**

The Chair of Trustees Lynda Gillespie reported that the main objective of the Trustees for the year has been to ensure the financial stability and sustainability of the Charity whilst continuing to provide an outstanding service to the community. The Trustees would like to acknowledge the hard work of the Chief Officer, staff, and volunteers.

This financial year started with covid 19 restrictions still in place which were lifted in July 2021 being 4 months into our financial year. The return to a 'new normal' was slow as people were wary and cautious as the vaccination programme rollout continued. Community groups meeting in our premises were slow to start up again, if at all, which has impacted on room hire.

At the beginning of this financial year a loss of circa £26,000 was predicted. It is pleasing to note that this did not happen, and we ended with a surplus of £228,254.00. This was achieved due to several large community projects and the acquisition of Rotary House & Garden. The majority of this is restricted income for our services and the inclusion of Rotary House & Garden.

On 26th April 2021 our covid 19 community response and support was recognised with a visit from HRH Princess Anne, jointly hosted with Droitwich Rugby Club. The staff and volunteers attended this celebration event and it was an excellent opportunity to showcase our achievements.

Our Chief Officer Tonia Enderbury was recognised in the Queen's Birthday Honours List on June 12th, 2021, with a British Empire Medal (BEM). This was in recognition of the outstanding work the charity undertook during the covid 19 pandemic.

DCVS were Worcestershire Chamber of Commerce Finalists in the Commitment to the Community category.

#### **Rotary House & Garden**

DCVS have a long-standing relationship with the Trustees and Management Committee for Rotary House, sharing good practice, policies and procedures. Over the last few years, we were consulted about the future viability of Rotary House and how we could support and manage it. This culminated with DCVS receiving a generous offer to be gifted Rotary House & Garden, which our Trustees accepted. The legal ownership was transferred on 14th December 2021.

This is shown in this year's financial accounts as £147,291.00 income for the transfer of the building value, fixtures and fittings and the residual bank balance.

#### **Community Transport**

Volunteer drivers and journey requests slowly returned after the covid 19 restrictions were lifted in July but have still not returned to the pre-pandemic levels. We prioritised requests for transport to medical appointments until the groups and clubs started to re-open.

We were lucky that we still received funding through Worcestershire County Council for the Worcestershire Community Transport Consortium grant and bus pass subsidies at the pre-pandemic levels.

Grants were received from Worcestershire County Council Public Health funding to enable over 300 residents to travel to the vaccination centres. Later in the year this also subsidised social trips using our minibus to local places of interest. These have been very successful and residents' feedback has been that the trips are helping to reduce their social isolation, improve their mental well-being and they are creating new friendship groups.

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2022**

**Community Learning**

A new wellbeing course called Find Your Fire started once the covid 19 restrictions had been lifted to help residents improve their mental well-being and self-esteem. These were well attended and achieved positive outcomes for attendees. We also ran some basic IT courses for residents that had little or no previous experience of accessing information online. Platform Housing funded some new laptops for these sessions which allowed us to support more residents.

**Moving Forward project**

The Lottery funded project continued throughout the year, supporting Droitwich West residents to improve social mobility. Services included advice and guidance, signposting, learning courses, mentoring, job and apprenticeship fairs, school holiday activities and community events. The team worked with partner organisations to obtain grants and deliver new projects such as:

- Coffee and Craft group
- Stay and Play
- Loan Shark awareness
- Holiday Activity and Food
- Community Fridge
- School holiday events

**Good Neighbour Network**

Through the WeCAN partnership our tender to Worcestershire County Council was successful and was delivered from November 2021 to March 2022. This funding enabled us to work with similar organisations across the Wyre Forest and explore opportunities to develop future partnerships.

**Community Builder**

We worked closely with Wychavon District Council to develop a role of a Community Builder, funded through them but employed with DCVS. This is an exciting role which fills a gap in our team, giving us the time to support and work with residents to develop new services and groups in Droitwich and the surrounding areas.

**Community Projects**

Census 2021

This was the first year the Census was carried out online and DCVS became a Census Support Centre for residents unable to complete their legal obligation online. Telephone and face to face support were offered at both the Old Library Centre and Westlands Community Centre. The service was grant funded by The Good Things Foundation and we received a visit from the Regional Manager and were asked to lead a workshop on the grass routes methods we used to promote being a Census Support Service.

Covid 19 Vaccination Hesitancy

DCVS co-ordinated a Wychavon wide vaccination hesitancy programme, working closely with Public Health, Wychavon District Council and partners. This involved talking to residents and community groups to determine reasons why some people were reluctant to have the vaccination and to work together to find solutions. This included targeted publicity material, in various languages, to address fears and give guidance. Our findings led to outreach vaccination clinics running in certain areas of Evesham and Droitwich, which were successful.

Focus Groups

We received grants from Public Health to hold two focus groups on the impact of Covid 19 with older adults living independently and unemployed adults. We asked residents that already accessed our services to take part, holding one focus group in The Old Library and one at Westlands Community Centre. The feedback on these was very interesting and the residents thought it was a good opportunity to give their views and experiences. These reports were then fed into Public Health's Pharmaceutical Needs Assessment Consultation 2022.

Household Support grants

DCVS managed part of the Governments Household Support grants on behalf of Wychavon District Council. Grant Referral forms were designed to meet the grant criteria, which were promoted via our networks. Residents applied for grants which included supermarket shopping vouchers, white goods, carpets, iPad and laptops to give access to online learning, repairs to showers and a boiler and warm clothing. Additional funding later in the year allowed us to run some cooking on a budget classes, which are ongoing, food parcels and more shopping vouchers.

**Other activities have included:**

- A Christmas Toy appeal with Droitwich Lido Tennis Club.
- Santa's grotto with Action for Children and Platform Housing Group.
- Santa's sleigh with the Lions and Rotary Club.
- Supported the creation of a new friendship group with Onside.

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2022**

This year we have made a good start on rebuilding services and networks post-covid, but there is still a lot of work to do. We will focus on stronger community engagement and supporting residents to build up community resilience. Our services are still in demand and will continue to increase and develop as we work with VCSE and Statutory partners, local community groups and residents.

**FINANCIAL REVIEW**

**Financial review**

The results for the year and the financial position of the charity are as shown in the annexed financial statements.

Total income in the 12 months to 31 March 2022 was £494,137 (2021: £352,000) split £119,693 of unrestricted income, £152,296 of designated income and £222,148 of restricted income. The designated income of £152,296 relates to the acquisition of Rotary Club of Droitwich Spa Charitable Trust (charity number 1068030) which the charity acquired in the year for no consideration. The income and expenditure in relation to the Rotary Club have been presented in a separate designated fund and the results for the year are as follows:

	£
Valuation of freehold building	100,000
Valuation of fixtures and fittings	13,362
Cash balance	33,922
Income attributable to Rotary House post-acquisition	5,012
	<hr/>
Total income	152,296
	<hr/> <hr/>
Expenditure attributable to Rotary House post-acquisition	(5,005)
	<hr/>
Fund balance as at 31 March 2022	147,291
	<hr/> <hr/>

Total expenditure in the year ended 31 March 2022 was £265,613 (2021: £213,486) split £82,298 of unrestricted expenditure and £183,315 of restricted expenditure.

Net income for the year was £228,524 (2021: £138,514) split £48,777 of unrestricted net income, £147,291 of designated Rotary House net income and £32,457 of restricted net income.

**Reserves policy**

The trustees' policy is to ensure that there are sufficient reserves to finance expenditure for the next 6 months. The unrestricted general fund balance (excluding fixed assets) is £100,726 and this represents 5 months of charity expenditure. The optimum reserves level is therefore not currently being achieved, however there is a designated operational reserve of £110,000 in place to cover any deficit if required.

The total unrestricted general fund balance (including fixed assets) at 31st March 2022 was £106,203 (2021: £57,426), of which £100,726 was free current reserves. This is held for the future funding of the charity.

The unrestricted Rotary House reserve, excluding fixed assets, was £33,929 at 31 March 2022.

The charity also has a designated operational reserve fund with free reserves of £110,000 which will be used to cover the charity's future overheads whilst no longer in receipt of Covid-related funding. There is also a designated winding up fund with balance of £52,787 and this will be used to cover the cost of redundancies should the charity cease operating.

The restricted fund balance as at 31st March 2022 was £383,032 (2021: £350,576) and of this balance £221,791 relates to the value of the leasehold property.

The current reserves of the charity as at 31 March 2022 were £457,215 and with the inclusion of tangible fixed assets of £342,098 this brings total reserves of the charity as to £799,313 (2021: £570,789).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum & Articles of Association adopted on 21st December 1999, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In accordance with Section 60(1)(a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The company registration number is 03897969 and the charity registration number is 1080042.

As the charitable company is limited by guarantee, no trustee has any interest in the share capital of the company.

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Report of the Trustees  
for the Year Ended 31st March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from wider Droitwich Spa based on their skills and experience.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate.

The trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day to day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 Sept 2022 and signed on its behalf by:

  
Mrs Lynda Gillespie - Trustee

**Independent Examiner's Report to the Trustees of  
Droitwich Spa and Rural Council for  
Voluntary Service**

**Independent examiner's report to the trustees of Droitwich Spa and Rural Council for Voluntary Service ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement - matters of concern identified**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA CTA FCCA which is one of the listed bodies.

I have completed my examination.

I have identified matters of concern in my report with regard to trustee remuneration. A trustee was employed by charity and received remuneration whilst performing duties beyond the scope of trusteeship. Whilst this is reasonable compensation, remuneration to trustees is strictly prohibited by the charity's Articles of Association.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Robert Richards  
FCA CTA FCCA  
The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Date: 31/03/2022

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	175,978	-	175,978	86,237
<b>Charitable activities</b>					
Transport		32,317	4,817	37,134	18,890
Education		9,960	-	9,960	9,000
Core		23,195	-	23,195	19,939
Projects		28,035	217,329	245,364	217,711
Rotary House		2,344	-	2,344	-
Other trading activities	4	87	-	87	78
Investment income	5	73	2	75	145
<b>Total</b>		<b>271,989</b>	<b>222,148</b>	<b>494,137</b>	<b>352,000</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,058	1,297	2,355	4,072
<b>Charitable activities</b>	7				
Transport		14,069	6,708	20,777	20,673
Education		4,930	-	4,930	2,185
Core		57,213	6,064	63,277	18,042
Projects		26	169,246	169,272	168,514
Rotary House		5,002	-	5,002	-
<b>Total</b>		<b>82,298</b>	<b>183,315</b>	<b>265,613</b>	<b>213,486</b>
<b>NET INCOME</b>		<b>189,691</b>	<b>38,833</b>	<b>228,524</b>	<b>138,514</b>
Transfers between funds	17	6,376	(6,376)	-	-
<b>Net movement in funds</b>		<b>196,067</b>	<b>32,457</b>	<b>228,524</b>	<b>138,514</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		220,213	350,576	570,789	432,275
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>416,280</b>	<b>383,033</b>	<b>799,313</b>	<b>570,789</b>

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service (Registered number: 03897969)**

**Balance Sheet  
31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	115,497	226,601	342,098	243,461
<b>CURRENT ASSETS</b>					
Debtors	15	10,566	-	10,566	1,147
Cash at bank		305,442	177,744	483,186	333,229
		<u>316,008</u>	<u>177,744</u>	<u>493,752</u>	<u>334,376</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(15,224)	(21,313)	(36,537)	(7,048)
<b>NET CURRENT ASSETS</b>		<u>300,784</u>	<u>156,431</u>	<u>457,215</u>	<u>327,328</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>416,281</u>	<u>383,032</u>	<u>799,313</u>	<u>570,789</u>
<b>NET ASSETS</b>		<u>416,281</u>	<u>383,032</u>	<u>799,313</u>	<u>570,789</u>
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				106,203	57,426
Operational Reserve Fund				110,000	110,000
Rotary House				147,291	-
Winding Up Fund				52,787	52,787
				<u>416,281</u>	<u>220,213</u>
Restricted funds				<u>383,032</u>	<u>350,576</u>
<b>TOTAL FUNDS</b>				<u>799,313</u>	<u>570,789</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 Sept 2022 and were signed on its behalf by:

  
Mrs Lynda Gillespie - Trustee

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements  
for the Year Ended 31st March 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

**COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations (including government grant income) is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Rental and management fee income is recognised in line with the periods to which such income relates, up to the extent that it is probable that such income is recoverable.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**RAISING FUNDS**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**CHARITABLE ACTIVITIES**

Charitable activities costs include all costs of fulfilling the objectives of the charity.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Leasehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost

Assets costing less than £500 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**1. ACCOUNTING POLICIES - continued**

**FUND ACCOUNTING**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**DONATED GOODS**

Donated goods are included at fair value and are recognised when the charity has entitlement to the economic benefit.

**FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting judgements**

The most critical accounting judgement is in setting the depreciation rates for tangible fixed assets. Details for these rates can be found in the accounting policies in note 2. The carrying value of tangible fixed assets can be found in note 14.

Judgement is also used in determining the allocation of salary costs between the different activities and projects. Timesheets will be reviewed each month and an apportionment will be established across the activities/ and individual unrestricted and restricted funds depending on the hours spent on each.

On 14 December 2021 the assets of Rotary Club of Droitwich Spa Charitable Trust (Charity number 1068030) were transferred to Droitwich Spa and Rural Council for Voluntary Service for nil consideration. A donation of £113,362 has been included in the accounts, being the estimated value at transfer date of the Rotary House property and fixtures and fittings.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	2,926	26,321
Grants	25,768	59,916
Exceptional items	147,284	-
	<b>175,978</b>	<b>86,237</b>
	<b>175,978</b>	<b>86,237</b>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Arnold Clark Community Fund	1,000	-
Councillors Divisional Fund (R Morris)	-	2,000
Droitwich Spa Town Council	3,000	3,000
Droitwich Spa Town Council - Covid Relief	-	1,250
Government JRS Claim	-	5,297
The National Lottery	-	4,200
Police Crime Commissioner	1,000	1,000
Severn Trent	-	5,000
Voluntary & Community Sector Emergencies Grant/NAVCA	1,500	3,000
Western Power	-	500
Worcestershire Community Foundation	-	5,000
Worcestershire County Council Public Health Food Distribution	-	5,000
Wychavon District Council	5,000	5,000
Wychavon District Council - Coronavirus Business Rates Relief	14,268	19,669
	<b>25,768</b>	<b>59,916</b>
	<b>25,768</b>	<b>59,916</b>

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Office services	87	78
	<b>87</b>	<b>78</b>
	<b>87</b>	<b>78</b>

**5. INVESTMENT INCOME**

	2022	2021
	£	£
Bank interest receivable	75	145
	<b>75</b>	<b>145</b>
	<b>75</b>	<b>145</b>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Transport	Education	Core
	£	£	£
Grants	20,501	-	56
Fares	16,033	-	-
Management Fees	600	-	-
Education Fees	-	9,960	-
Rents received	-	-	23,139
	<b>37,134</b>	<b>9,960</b>	<b>23,195</b>
	<b>37,134</b>	<b>9,960</b>	<b>23,195</b>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**6. INCOME FROM CHARITABLE ACTIVITIES - continued**

	Projects £	Rotary House £	2022 Total activities £	2021 Total activities £
Grants	231,495	56	252,108	219,201
Fares	-	-	16,033	4,375
Management Fees	13,869	-	14,469	13,025
Education Fees	-	-	9,960	9,000
Rents received	-	2,288	25,427	19,939
	<u>245,364</u>	<u>2,344</u>	<u>317,997</u>	<u>265,540</u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
Birmingham City Council	2,800	-
Bus Service Operators Grant	1,158	1,158
Covid SSP grant	361	-
Good Things Foundation	3,920	6,531
Hubbub	3,000	-
The National Lottery	-	118,450
National Lottery Community Fund	117,436	58,512
Western Power	-	1,500
Westlands Forum & Platform Housing	80	3,751
Worcestershire Children First	12,185	-
Worcestershire Community Foundation	-	3,000
Worcestershire Community Transport Consortium	8,055	7,641
Worcestershire County Council	4,000	-
Worcestershire County Council (Transport Subsidy Claim)	6,414	5,716
Worcestershire County Council (Wellbeing Project R Morris)	-	2,000
Wychavon District Council	1,817	8,000
Wychavon District Council - Contain Outbreak Management Fund (Incident Management Team)	14,500	-
Wychavon District Council - Contain Outbreak Management Fund (Community Builder)	54,841	-
Wychavon District Council - Food and Essential Supplies	2,099	-
Wychavon District Council - Good Neighbour Network	5,833	2,942
Wychavon District Council - Household Support	13,609	-
	<u>252,108</u>	<u>219,201</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 8) £	Totals £
Transport	7,114	-	13,663	20,777
Education	-	-	4,930	4,930
Core	6,625	-	56,652	63,277
Projects	90,794	4,000	74,478	169,272
Rotary House	3,341	-	1,661	5,002
	<u>107,874</u>	<u>4,000</u>	<u>151,384</u>	<u>263,258</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Transport	13,663	-	13,663
Education	4,930	-	4,930
Core	53,754	2,898	56,652
Projects	74,382	96	74,478
Rotary House	1,661	-	1,661
	<u>148,390</u>	<u>2,994</u>	<u>151,384</u>

Salaries are allocated between the activities by reviewing monthly timesheets for employees and splitting the cost across the activities based on time spent on each.

Support costs, included in the above, are as follows:

	Transport £	Education £	Core £
Wages	11,363	4,482	30,027
Social security	-	-	4,013
Pensions	253	117	1,920
Rates and water	-	-	403
Insurance	-	-	2,629
Light and heat	-	-	1,174
Telephone	754	-	2,927
Sundries	1,293	-	828
Repairs and maintenance	-	-	7,904
Travel and accommodation	-	-	51
Staff training	-	331	81
Subscriptions	-	-	-
Cleaning	-	-	1,077
Professional services	-	-	720
Bank charges	-	-	-
Accountancy fees	-	-	2,898
	<u>13,663</u>	<u>4,930</u>	<u>56,652</u>
		<b>2022</b>	<b>2021</b>
	Projects	Total	Total
	£	activities	activities
		£	£
Wages	69,099	817	115,788
Social security	-	-	4,013
Pensions	998	-	3,288
Rates and water	-	-	403
Insurance	-	101	2,730
Light and heat	487	194	1,855
Telephone	2,315	-	5,996
Sundries	110	-	2,231
Repairs and maintenance	433	191	8,528
Travel and accommodation	207	10	268
Staff training	90	-	502
Subscriptions	-	-	-
Cleaning	-	348	1,425
Professional services	643	-	1,363
Bank charges	-	-	-
Accountancy fees	96	-	2,994
	<u>74,478</u>	<u>1,661</u>	<u>151,384</u>
			<u>127,494</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	14,552	20,258
Deficit on disposal of fixed assets	48	-
Fees payable to Independent Examiner in respect of external scrutiny	2,310	1,620
Fees payable to Independent Examiner in respect of other accountancy services	<u>684</u>	<u>577</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

During the year A Sowton, trustee, was employed by the charity and received remuneration of £450 for office work beyond the scope of trusteeship. This was not, however, permitted by the charity's Articles of Association. There were no trustees' remuneration or other benefits for the year ended 31st March 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**11. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	115,788	102,518
Social security costs	4,013	2,600
Other pension costs	3,288	3,118
	<u>123,089</u>	<u>108,236</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Total remuneration paid to trustees and key management personnel during the year was £30,275.

**12. EXCEPTIONAL ITEMS**

On 14 December 2021 the assets of Rotary Club of Droitwich Spa Charitable Trust (Charity number 1068030) were transferred to Droitwich Spa and Rural Council for Voluntary Service for nil consideration.

The exceptional item of £147,284 relates to the acquisition of the trade and assets of Rotary Club of Droitwich Spa Charitable Trust (charity number 1068030) on 14 December 2021. No consideration was made for this transfer therefore the assets of the charity have been introduced as a donation and are made up of the following:

	£
Valuation of freehold building	100,000
Valuation of fixtures and fittings	13,362
Cash balance	33,922
	<u>147,284</u>

No restrictions have been placed on these assets however they have been introduced into a separate designated fund and activity in order to show the income and expenditure attributable to Rotary House.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**12. EXCEPTIONAL ITEMS - continued**

Incoming resources attributable to the acquisition of Rotary House since 14 December 2021 were £5,012 (excluding the value of the donated assets) and expenditure attributable was £5,005. Net income for the period was therefore £7.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	85,873	364	86,237
<b>Charitable activities</b>			
Transport	18,540	350	18,890
Education	9,000	-	9,000
Core	19,939	-	19,939
Projects	22,498	195,213	217,711
Other trading activities	78	-	78
Investment income	145	-	145
<b>Total</b>	<u>156,073</u>	<u>195,927</u>	<u>352,000</u>
<b>EXPENDITURE ON</b>			
Raising funds	935	3,137	4,072
<b>Charitable activities</b>			
Transport	3,619	17,054	20,673
Education	1,285	900	2,185
Core	4,643	13,399	18,042
Projects	19,043	149,471	168,514
<b>Total</b>	<u>29,525</u>	<u>183,961</u>	<u>213,486</u>
<b>NET INCOME</b>	126,548	11,966	138,514
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	93,665	338,610	432,275
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>220,213</u></u>	<u><u>350,576</u></u>	<u><u>570,789</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>					
At 1st April 2021	-	308,470	40,048	78,472	426,990
Disposals	-	-	(4,219)	-	(4,219)
Acquisition through business combinations	100,000	-	13,362	-	113,362
At 31st March 2022	<u>100,000</u>	<u>308,470</u>	<u>49,191</u>	<u>78,472</u>	<u>536,133</u>
<b>DEPRECIATION</b>					
At 1st April 2021	-	80,510	32,623	70,396	183,529
Charge for year	-	6,169	5,833	2,550	14,552
Eliminated on disposal	-	-	(4,046)	-	(4,046)
At 31st March 2022	<u>-</u>	<u>86,679</u>	<u>34,410</u>	<u>72,946</u>	<u>194,035</u>
<b>NET BOOK VALUE</b>					
At 31st March 2022	<u>100,000</u>	<u>221,791</u>	<u>14,781</u>	<u>5,526</u>	<u>342,098</u>
At 31st March 2021	<u>-</u>	<u>227,960</u>	<u>7,425</u>	<u>8,076</u>	<u>243,461</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	10,019	520
Prepayments	547	627
	<u>10,566</u>	<u>1,147</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	3,442	1,942
Social security and other taxes	3,207	1,861
Pension creditor	620	573
Funds received as agent	4,936	360
Deferred income	21,314	-
Accrued expenses	3,018	2,312
	<u>36,537</u>	<u>7,048</u>

Deferred income of £21,314 relates to grant funding received from Worcestershire County Council for delivery of the Good Neighbour Network project. As at 31 March 2022 work on this project had not yet commenced therefore this income has been deferred into next year.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**17. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	57,426	42,401	6,376	106,203
Operational Reserve Fund	110,000	-	-	110,000
Rotary House	-	147,291	-	147,291
Winding Up Fund	52,787	-	-	52,787
	<u>220,213</u>	<u>189,692</u>	<u>6,376</u>	<u>416,281</u>
<b>Restricted funds</b>				
Community Builder	-	48,268	-	48,268
Community Transport Fund	12,531	(3,097)	-	9,434
Community Wellbeing	1,232	(142)	(1,090)	-
District Incident Management Team Fund	-	1,370	-	1,370
Food and Essential Supplies Fund	8,000	993	-	8,993
Holiday Activity and Food Fund	-	6,141	(6,141)	-
Household Support Grant fund	-	3,948	-	3,948
Miscellaneous Project Fund	-	(1,508)	3,750	2,242
Moving Forward	79,499	14,619	(3,463)	90,655
National Lottery Fund (Property Leasehold)	223,182	(6,064)	-	217,118
National Lottery Coronavirus Community Support Fund	3,203	(2,472)	273	1,004
National Lottery COVID 19	21,346	(21,641)	295	-
National Lottery Project Co-Ordinator	1,583	(1,583)	-	-
	<u>350,576</u>	<u>38,832</u>	<u>(6,376)</u>	<u>383,032</u>
<b>TOTAL FUNDS</b>	<u>570,789</u>	<u>228,524</u>	<u>-</u>	<u>799,313</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,693	(77,292)	42,401
Rotary House	152,296	(5,005)	147,291
	<u>271,989</u>	<u>(82,297)</u>	<u>189,692</u>
<b>Restricted funds</b>			
Community Builder	54,841	(6,573)	48,268
Community Transport Fund	-	(3,097)	(3,097)
Community Wellbeing	-	(142)	(142)
District Incident Management Team Fund	14,500	(13,130)	1,370
Food and Essential Supplies Fund	2,099	(1,106)	993
Holiday Activity and Food Fund	12,185	(6,044)	6,141
Household Support Grant fund	13,610	(9,662)	3,948
Miscellaneous Project Fund	7,380	(8,888)	(1,508)
Moving Forward	117,532	(102,913)	14,619
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
National Lottery Coronavirus Community Support Fund	-	(2,472)	(2,472)
National Lottery COVID 19	1	(21,642)	(21,641)
National Lottery Project Co-Ordinator	-	(1,583)	(1,583)
	<u>222,148</u>	<u>(183,316)</u>	<u>38,832</u>
<b>TOTAL FUNDS</b>	<u>494,137</u>	<u>(265,613)</u>	<u>228,524</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	93,665	126,548	(162,787)	57,426
Operational Reserve Fund	-	-	110,000	110,000
Winding Up Fund	-	-	52,787	52,787
	<u>93,665</u>	<u>126,548</u>	<u>-</u>	<u>220,213</u>
<b>Restricted funds</b>				
Community Transport Fund	24,702	(12,171)	-	12,531
Community Wellbeing	-	1,232	-	1,232
Food and Essential Supplies Fund	-	8,000	-	8,000
Moving Forward	84,662	(5,163)	-	79,499
National Lottery Fund (Property Leasehold)	229,246	(6,064)	-	223,182
National Lottery Coronavirus Community Support Fund	-	3,203	-	3,203
National Lottery COVID 19	-	21,346	-	21,346
National Lottery Project Co-Ordinator	-	1,583	-	1,583
	<u>338,610</u>	<u>11,966</u>	<u>-</u>	<u>350,576</u>
<b>TOTAL FUNDS</b>	<u>432,275</u>	<u>138,514</u>	<u>-</u>	<u>570,789</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	156,073	(29,525)	126,548
<b>Restricted funds</b>			
Community Transport Fund	714	(12,885)	(12,171)
Community Wellbeing	6,500	(5,268)	1,232
Food and Essential Supplies Fund	8,000	-	8,000
Moving Forward	62,263	(67,426)	(5,163)
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
National Lottery Coronavirus Community Support Fund	48,950	(45,747)	3,203
National Lottery COVID 19	60,000	(38,654)	21,346
National Lottery Project Co-Ordinator	9,500	(7,917)	1,583
	<u>195,927</u>	<u>(183,961)</u>	<u>11,966</u>
<b>TOTAL FUNDS</b>	<u>352,000</u>	<u>(213,486)</u>	<u>138,514</u>

**TRANSFERS BETWEEN FUNDS**

During the year £1,090 was transferred from the restricted Community Wellbeing Fund to the unrestricted General Fund. This was the underspend on the project and it was agreed with the funders that the remaining balance be spent on other core costs.

£6,141 was also transferred from the restricted Holiday Activity and Food Fund to the unrestricted General Fund. This was the underspend on the project and again it was agreed with the funders that the remaining balance be used for core costs to the charity.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**17. MOVEMENT IN FUNDS - continued**

**TRANSFERS BETWEEN FUNDS - continued**

£3,463 was transferred from the restricted Moving Forward Fund to the restricted Miscellaneous Project Fund. This related to grant income from Westlands Forum and Platform Housing which was received in 20/21 and was spent in 21/22 on the Community Fridge and Laptops, which have been allocated to a separate Miscellaneous Project Fund. A further funds transfer of £287 has been made from the unrestricted General Fund to the restricted Miscellaneous Project Fund in order to cover the deficit on small individual projects.

£273 and £295 was transferred to the restricted National Lottery Coronavirus Community Support Fund and National Lottery COVID 19 Fund from the unrestricted General Fund in order to cover the deficits on the respective funds. The balance of £1,004 on the National Lottery Coronavirus Community Support Fund represents the net book value of the assets held in this fund.

**18. RELATED PARTY DISCLOSURES**

During the year £450 was paid to A Sowton, trustee, in respect of employment with the charity. There were no related party transactions for the year ended 31 March 2021.

**19. PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

**General Fund**

This fund can be used for any charitable purpose approved by the trustees. The fund balance as at 31 March 2022 was £106,203 (2021: 57,426).

**Operational Reserve Fund**

This has been designated in order to support the charity whilst income-generating activities are slow to return to pre-pandemic levels. The fund balance as at 31 March 2022 was £110,000 (2021: £110,000).

**Rotary House**

This has been designated in order to separate the income and expenditure of the newly-acquired trade and assets of Rotary Club of Droitwich Spa Charitable Trust and identify the net income/deficit attributable to this fund. The fund balance as at 31 March 2022 was £147,291 (2021: £nil).

**Winding Up Fund**

This has been designated in order to provide sufficient funds to cover the cost of redundancy in the event of the charity winding up. The fund balance as at 31 March 2022 was £52,787 (2021: £52,787).

**RESTRICTED FUNDS**

**Community Builder Fund**

This fund is made up grant funding received from Wychavon District Council for a Community Builder post. The fund balance as at 31 March 2022 was £48,268 (2021: £nil) and this will be carried forward to the next financial year to be spent by 31 March 2023.

**Community Transport Fund**

This fund is restricted for the continued delivery and development of our community transport scheme in Droitwich and surrounding areas. The fund balance as at 31 March 2022 was £9,434 (2021: £12,531).

**Community Wellbeing Fund**

This fund is restricted to assist with the preparation and delivery of wellbeing care packages to the vulnerable and isolated during the pandemic. This project ceased in the year and the balance remaining on the fund of £1,090 was allowed to be transferred to unrestricted reserves. The fund balance as at 31 March 2022 was therefore £nil (2021: £1,232).

**District Incident Management Team Fund**

This fund is made up of grant funding from the Contain Outbreak Management Fund and was received from Wychavon District Council in respect of vaccination hesitancy work and providing transport to vaccination centres. The fund balance as at 31 March 2022 was £1,370 (2021: £nil).

**Food and Essential Supplies Fund**

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**19. PURPOSE OF FUNDS - continued**

This fund is restricted for the purpose of providing food courses in order to combat food poverty. The balance at 31 March 2022 was £8,993 (2021: £8,000) and will be carried forward and used to fund courses in the 22/23 financial year.

**Holiday Activity and Food Fund**

This fund is restricted for the purpose of providing meals and activities in the school holidays to Westlands residents who were eligible for free school meals. This project ceased in the year and the balance remaining on the fund of £6,141 was allowed to be transferred to unrestricted reserves. The fund balance as at 31 March 2022 was therefore £nil (2021: £nil).

**Household Support Grant Fund**

This fund is restricted for the purpose of assisting Wychavon residents and providing essential household support. The fund balance as at 31 March 2022 was £3,948 (2021: £nil).

**Miscellaneous Project Fund**

This fund is restricted for grant funding which has been received for small one-off projects, including Westlands Christmas Party, POCA/Loan Shark, Community Laptops and Westlands Community Fridge. The fund balance as at 31 March 2022 was £2,242 (2021: £nil).

**Moving Forward**

The restricted Moving Forward fund is a National Lottery Community fund project, to improve social mobility for the residents of Droitwich West. The balance at 31st March 2022 was £90,655 (2021: £79,499). It has been agreed that the project term will be extended as work had to be paused during the various Covid 19 lockdowns. The project extension is flexible to reflect the uncertainty of when the project can resume fully and how quickly activities can take place in line with the changing Government restrictions.

**National Lottery Fund (Property Leasehold)**

The restricted National Lottery fund was used to purchase the leasehold property for use by the charitable company and is subject to certain restrictions. The terms of the fund agreement state, If the lease is sold within 80 years, the funds must be returned to the National Lottery. The fund balance at 31st March 2022 was £217,118 (2021: £223,182) held in leasehold property.

**National Lottery Coronavirus Community Support Fund**

This fund is restricted to contribute towards the charity's overheads whilst our income streams have been severely affected by COVID-19. The balance of £1,004 at 31 March 2022 (2021: £3,203) represents the net book value of fixed assets purchased with the funding.

**National Lottery COVID 19 Fund**

This fund is restricted to support the charity and its community through the challenges of COVID-19. The funds brought forward of £21,346 were spent in full in the year therefore the balance as at 31 March 2022 was nil.

**National Lottery Project Co-Ordinator**

This fund is restricted to cover the associated costs of a project worker during the pandemic. The funds brought forward of £1,583 were spent in full in the year therefore the balance as at 31 March 2022 was nil.

**DROITWICH SPA AND RURAL COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 1080042

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 03897969 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080042**

**Report of the Trustees and  
Financial Statements for the Year Ended 31st March 2021  
for  
Droitwich Spa and Rural Council for  
Voluntary Service**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Contents of the Financial Statements  
for the Year Ended 31st March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 17

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

The charity is a constituted as a company limited by guarantee which is governed by its Memorandum and Articles of Association adopted on 21st December 1999.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The principle activities of the company in the year under review were promoting any charitable purposes for the benefit of the community in the Droitwich area and, in particular, the advancement of education, of health and the relief of poverty, distress and sickness: and to promote and organise co-operation in the achievement of the above purposes and to that end bring together Council representatives of the statutory bodies and voluntary organisations engaged in the furtherance of the above purposes within the Droitwich area.

### **ACHIEVEMENT AND PERFORMANCE**

The Chair of Trustees Lynda Gillespie reported that the main objective of the Trustees for the year has been to ensure the financial stability and sustainability of the Charity. The Trustees would like to acknowledge the hard work of the Chief Officer, staff and volunteers in becoming a hub for Droitwich's response to the Covid 19 pandemic.

2020/21 financial year started two weeks into the first national Covid 19 Lockdown. We faced challenges and unprecedented changes at a fast pace that would last all year. The lockdowns and numerous restrictions resulted in minimal income from our normal services. The Chief Officer was successful in obtaining grants enabling continuance of the charity throughout the year. Droitwich CVS have remained active supporting our community throughout this financial year and the ongoing pandemic.

#### **Covid 19 Community Response**

As the first lockdown commenced 8400 leaflets were delivered by the staff and volunteers to residents offering support and practical help. The response was overwhelming with an unprecedented number of phone calls from residents asking for immediate help. Reacting to the challenges and facing constantly evolving demands with the help of new volunteers we were successful in meeting many of these needs including:-

- 4260 prescription deliveries
- 2400 food parcels donated and delivered in partnership with Droitwich Rugby club
- Fresh food bags sent out to vulnerable residents
- 697 befriending telephone calls
- 764 dog walks completed by our volunteers
- 700 wellbeing bags donated to residents, local organisations and businesses
- Establishing a database of local shops/farms offering home delivery services

As most other support organisations closed during the first lockdown, demand for our services grew in both volume and diversity. To meet this demand our only source of income came from various emergency Covid 19 grants and local donations. These included a combination of grants to cover operational overheads and deliver community support initiatives. We would like to thank all the organisations supporting our work by awarding us various grants and individuals who recognised the value of our work making personal donations.

Various levels of restrictions remained in place during the year, largely enforcing social distancing and the Stay at Home rules, meaning we were unable to resume our usual levels of business activities.

Towards the end of the financial year as restrictions eased, our focus changed from emergency pandemic responses to covid recovery work within the community including:-

- Transport to vaccination clinics.
- Opening Census 2021 support centres at The Old Library and Westlands Community Centre.
- Laptop and I.T donation scheme resulting in 170 local school children receiving a device.
- Re-engagement with community services as they have re-opened.
- Assisting residents to access fuel poverty vouchers.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2021**

**Covid 19 Community Response** (continued)

All staff have completed a variety of online training courses this year including Mental Health First Aid, Safeguarding, Prevent, Designated Safeguarding Lead, Gambling Related Harm, Health and Safety IOSH, Lone Working Awareness, Food Allergies and Hygiene.

We were still able to run some of our services which included:

**Moving Forward project**

Our office based in Westlands community centre had to close for a large proportion of the year, but we were able to support their residents from The Old Library centre. We remained available and liaised with other support organisations. The project has been able to re-open, so plans are in place to develop the services and work with our partners on community initiatives.

**Educational courses**

We were successful in securing another contract with Worcestershire County Council to deliver more courses. These included Maths, English, Digital Skills, Job-seeking Support and confidence building. Whilst we had the option to deliver these courses online during the pandemic, we made the decision to pause them until we could deliver face to face again. Some of them re-commenced in January 2021 and we are developing further courses to support residents with their health and well-being.

**Transport**

With our regular volunteer drivers and clients all having to shield at the start of the financial year, there was very little demand on our community transport service. We were able to take residents for medical and hospital appointments with the assistance of new volunteers. Our vehicles were used by the volunteers to deliver prescriptions during the early part of the pandemic and after being fitted with Perspex safety screens we were able to carry out more journeys. Whilst numbers are still lower than normal, these are gradually increasing and we are committed to continuing with this vital service.

Although there is still a lot of uncertainty surrounding Covid 19, we are hopeful that the forthcoming easing of restrictions planned for April and May will help us develop services for the next financial year. These will include both our pre-covid activities and covid recovery work building stronger community engagement and resilience. We want to take the positives from this year, continue to develop the new skills and build on the relationships the staff and volunteers have established.

**FINANCIAL REVIEW**

**Financial position**

The results for the year and the financial position of the charity are as shown in the annexed financial statements.

The charity's activities have been financed by grants and donations and the retained operating surplus amounted to £138,514 (2020: £88,645).

This financial year commenced during the first Covid-19 lockdown and various emergency grants were available for charities to undertake Covid-19 community support activities. Droitwich CVS were successful in receiving numerous grants and donations. These were one off income revenue sources which will not be repeated in the next financial year. The Trustee Report on page 1 details the Covid 19 community activities that Droitwich CVS undertook throughout the year.

The majority of this income was received during the early part of the financial year when the restrictions and vulnerability of our community was greatest. As the year progressed the activities for immediate Covid 19 support developed in line with changing restrictions.

Our usual income generating activities did not take place during this financial year due to the restrictions and was replaced by the grants and donations.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The unrestricted general reserve at 31st March 2021 was £220,213, of which £162,787 is designated. This designated funds are held for the future funding of the charity and to cover staff and redundancy expenses in the event of the charity winding up.

The trustees' policy is to ensure that there are sufficient unrestricted reserves to finance general expenditure for the next 6 months.

A designated fund of £110,000 from the surplus income has been set up to be used to support the charity during the following year. It is anticipated there will be a slow return to usual operating activities as restrictions ease in line with the government's roadmap plans for recovery. Covid restrictions and rule of 6 remain in place and continue to curtail our usual income generating services.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In accordance with Section 60(1)(a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The company registration number is 03897969 and the charity registration number is 1080042.

As the charitable company is limited by guarantee, no trustee has any interest in the share capital of the company.

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from individuals/organisations who are associate members. An assessment of member skills is undertaken annually to determine any gaps in skills which would assist the Board to function more effectively.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate.

The trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day to day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

**Related parties**

During the year, two trustees made donations to the charity. £200 was donated as a general donation, and a further £75 was donated in relation to Covid-19.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03897969 (England and Wales)

**Registered Charity number**  
1080042

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Report of the Trustees  
for the Year Ended 31st March 2021**

**Registered office**

The Old Library Centre  
65 Ombersley Street East  
Droitwich Spa  
Worcestershire  
WR9 8QS

**Trustees**

Mrs Lynda Gillespie  
Mr Hedley Burton  
Mr Eric Bowden  
Mrs Sally Ann Ellison MBE  
Mr David Jonathan Morris (appointed 16.9.20)  
Mrs Ann Sowton (appointed 16.9.20)

**Independent Examiner**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

Approved by order of the board of trustees on Aug 26 2021 and signed on its behalf by:

Lynda Gillespie  
Mrs Lynda Gillespie - Trustee

**Independent Examiner's Report to the Trustees of  
Droitwich Spa and Rural Council for  
Voluntary Service**

**Independent examiner's report to the trustees of Droitwich Spa and Rural Council for Voluntary Service ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA CTA FCCA 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Robert Richards  
FCA CTA FCCA  
The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Date: 31 October 2021

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	95,346	364	95,710	15,315
<b>Charitable activities</b>					
Transport	5	18,540	350	18,890	57,550
Education		9,000	-	9,000	56,294
Core		19,939	-	19,939	22,664
Projects		13,025	195,213	208,238	145,914
Other trading activities	3	78	-	78	1,080
Investment income	4	145	-	145	413
Other income		-	-	-	400
<b>Total</b>		<b>156,073</b>	<b>195,927</b>	<b>352,000</b>	<b>299,630</b>
<b>EXPENDITURE ON</b>					
Raising funds		935	3,137	4,072	2,532
<b>Charitable activities</b>					
Transport	6	3,619	17,054	20,673	53,949
Education		1,285	900	2,185	54,786
Core		4,643	13,399	18,042	47,764
Projects		19,043	149,471	168,514	51,954
<b>Total</b>		<b>29,525</b>	<b>183,961</b>	<b>213,486</b>	<b>210,985</b>
<b>NET INCOME</b>		<b>126,548</b>	<b>11,966</b>	<b>138,514</b>	<b>88,645</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		51,334	380,941	432,275	343,630
Prior year adjustment	12	42,331	(42,331)	-	-
<b>As restated</b>		<b>93,665</b>	<b>338,610</b>	<b>432,275</b>	<b>343,630</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>220,213</b>	<b>350,576</b>	<b>570,789</b>	<b>432,275</b>

The notes form part of these financial statements

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Balance Sheet  
31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	13	6,163	237,298	243,461	260,548
<b>CURRENT ASSETS</b>					
Debtors	14	520	627	1,147	12,182
Cash at bank		220,218	113,011	333,229	172,572
		<u>220,738</u>	<u>113,638</u>	<u>334,376</u>	<u>184,754</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(6,688)	(360)	(7,048)	(13,027)
<b>NET CURRENT ASSETS</b>		<u>214,050</u>	<u>113,278</u>	<u>327,328</u>	<u>171,727</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>220,213</u>	<u>350,576</u>	<u>570,789</u>	<u>432,275</u>
<b>NET ASSETS</b>		<u>220,213</u>	<u>350,576</u>	<u>570,789</u>	<u>432,275</u>
<b>FUNDS</b>	16				
Unrestricted funds				220,213	93,665
Restricted funds				350,576	338,610
<b>TOTAL FUNDS</b>				<u>570,789</u>	<u>432,275</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.


The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Aug 26 2021 and were signed on its behalf by:



Mrs Lynda Gillespie - Trustee

**Droitwich Spa and Rural Council for  
Voluntary Service**

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

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

**COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grant income has been received by way of the Coronavirus Job Retention Scheme. This has been classed as grant income and has been recognised on a performance basis.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**RAISING FUNDS**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**CHARITABLE ACTIVITIES**

Charitable activities costs include all costs of fulfilling the objectives of the charity.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost

Assets costing less than £100 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic Financial Liabilities**

Basic Financial Liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

**2. DONATIONS AND LEGACIES**

	2021	2020 as restated
	£	£
Donations	26,321	4,357
Grants	69,389	9,500
Donated services - Course costs	-	1,458
	95,710	15,315

Grants received, included in the above, are as follows:

	2021	2020 as restated
	£	£
Wychavon District Council	5,000	5,000
Droitwich Spa Town Council	3,000	3,000
Margaret Westwood Memorial Charity	-	1,500
Malvern Hills District Council	2,942	-
Voluntary & Community Sector Emergencies Grant/NAVCA	3,000	-
Good Things Foundation	6,531	-
Worcestershire Community Foundation	5,000	-
Western Power	500	-
The National Lottery	4,200	-
Government JRS Claim	5,297	-
Wychavon District Council - Coronavirus Business Rates Relief	19,669	-
Droitwich Spa Town Council - Covid Relief	1,250	-
Worcestershire County Council Public Health Food Distribution	5,000	-
Councillors Divisional Fund (R Morris)	2,000	-
Severn Trent	5,000	-
Police Crime Commissioner	1,000	-
	69,389	9,500

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**3. OTHER TRADING ACTIVITIES**

	2021	2020 as restated
	£	£
Fundraising events	-	971
Office services	78	109
	<u>78</u>	<u>1,080</u>

**4. INVESTMENT INCOME**

	2021	2020 as restated
	£	£
Deposit account interest	145	413
	<u>145</u>	<u>413</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020 as restated
	Activity	£	£
Grants	Transport	14,515	27,949
Fares	Transport	4,375	29,601
Other training	Education	-	50
Education Fees	Education	9,000	56,244
Rents received	Core	19,939	22,664
Grants	Projects	195,213	130,594
Management Fees	Projects	13,025	15,320
		<u>256,067</u>	<u>282,422</u>

Grants received, included in the above, are as follows:

	2021	2020 as restated
	£	£
Wychavon District Council	8,000	5,800
Worcestershire County Council (Transport Subsidy Claim)	5,716	6,105
Worcestershire Community Transport Consortium	7,641	7,746
Bus Service Operators Grant	1,158	1,217
Worcestershire Community Transport Consortium - IT Equipment	-	1,381
Eveson Charitable Trust	-	8,500
Roger Douglas Trust	-	3,000
National Lottery Community Fund	58,512	124,794
Worcestershire Community Foundation	3,000	-
Western Power	1,500	-
The National Lottery	118,450	-
Westlands Forum & Platform Housing	3,751	-
Worcestershire County Council (Wellbeing Project R Morris)	2,000	-
	<u>209,728</u>	<u>158,543</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Transport	20,592	81	20,673
Education	921	1,264	2,185
Core	6,927	11,115	18,042
Projects	32,088	136,426	168,514
	<u>60,528</u>	<u>148,886</u>	<u>209,414</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Information technology £	Other £	Totals £
Transport	47	-	34	-	81
Education	161	-	83	1,020	1,264
Core	3,474	1,678	623	5,340	11,115
Projects	127,341	-	5,574	3,511	136,426
	<u>131,023</u>	<u>1,678</u>	<u>6,314</u>	<u>9,871</u>	<u>148,886</u>

Support costs, included in the above, are as follows:

	Transport £	Education £	Core £
Wages	-	123	1,928
Pensions	47	38	151
Professional services	-	-	1,395
Management Charges	-	-	-
Bank charges	-	-	58
Independent Examiner's fee	-	-	1,620
Telephone, internet & IT	34	83	623
Cleaning	-	-	93
Repairs	-	-	199
Light and heat	-	-	2,279
Travel and accommodation	-	31	-
Staff training	-	989	-
Insurances	-	-	2,160
Water rates	-	-	524
Subscriptions	-	-	85
	<u>81</u>	<u>1,264</u>	<u>11,115</u>

	Projects £	2021 Total activities £	2020 as restated Total activities £
Wages	113,159	115,210	116,018
Pensions	2,882	3,118	2,923
Professional services	-	1,395	1,423
Management Charges	11,300	11,300	14,429
Bank charges	-	58	60
Independent Examiner's fee	-	1,620	1,548
Telephone, internet & IT	5,574	6,314	5,736
Cleaning	-	93	376
Repairs	3,422	3,621	1,481
Carried forward	<u>136,337</u>	<u>142,729</u>	<u>143,994</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**7. SUPPORT COSTS - continued**

	2021	2020 as restated
	Total activities	Total activities
Projects	£	£
Brought forward	136,337	143,994
Light and heat	-	2,461
Travel and accommodation	89	486
Staff training	-	704
Insurances	-	2,318
Water rates	-	698
Subscriptions	-	85
	<b>136,426</b>	<b>150,746</b>
	<b>148,886</b>	<b>148,886</b>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020 as restated
	£	£
Depreciation - owned assets	20,258	22,075
Surplus on disposal of fixed assets	-	(400)
	<b>-</b>	<b>(400)</b>
	<b>-</b>	<b>(400)</b>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**10. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	112,610	113,070
Social security costs	2,600	2,948
Other pension costs	3,118	2,923
	<b>118,328</b>	<b>118,941</b>
	<b>118,328</b>	<b>118,941</b>

The average monthly number of employees during the year was as follows:

	2021	2020 as restated
Employees	7	9
	<b>7</b>	<b>9</b>
	<b>7</b>	<b>9</b>

No employees received emoluments in excess of £60,000.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,994	2,321	15,315
<b>Charitable activities</b>			
Transport	44,669	12,881	57,550
Education	56,294	-	56,294
Core	22,664	-	22,664
Projects	15,320	130,594	145,914
Other trading activities	1,080	-	1,080
Investment income	413	-	413
Other income	400	-	400
<b>Total</b>	<u>153,834</u>	<u>145,796</u>	<u>299,630</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,243	289	2,532
<b>Charitable activities</b>			
Transport	41,147	12,802	53,949
Education	47,246	7,540	54,786
Core	47,764	-	47,764
Projects	54	51,900	51,954
<b>Total</b>	<u>138,454</u>	<u>72,531</u>	<u>210,985</u>
<b>NET INCOME</b>	<u>15,380</u>	<u>73,265</u>	<u>88,645</u>
<b>Transfers between funds</b>	<u>(899)</u>	<u>899</u>	<u>-</u>
<b>Net movement in funds</b>	<u>14,481</u>	<u>74,164</u>	<u>88,645</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	79,184	264,446	343,630
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>93,665</u></u>	<u><u>338,610</u></u>	<u><u>432,275</u></u>

**12. PRIOR YEAR ADJUSTMENT**

From review of the Community Transport Restricted Fund it was identified that the fund balance was overstated as a result of inappropriate allocation of income to this fund over a number of years. This dates back to the March 2014 accounts when a brought forward balance of £35,235 from a designated Transport Fund was incorrectly treated as a Restricted Fund. In the subsequent years income and expenditure in relation to the Transport Activity was allocated to the Community Transport Restricted Fund however there were no restrictions imposed on a large part of this income.

The income and expenditure in this Fund has therefore been reviewed going back to 1 April 2013 and the relevant restricted income and corresponding expenditure has been identified, resulting in the following amendments to the comparative figures:

- The brought forward Community Transport Restricted Fund balance has been restated from £91,562 to £20,373 with the unrestricted general fund restated from £7,995 to £79,184;
- Restricted income in the Community Transport Fund has been reduced from £28,349 to £12,881, with the difference reallocated to the General Unrestricted Fund. The income of £12,881 was identified as grants received specifically for the purchase of a new vehicle and computer equipment.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**12. PRIOR YEAR ADJUSTMENT - continued**

- Restricted expenditure in the Community Transport Fund has been reduced from £53,949 to £12,802, with the difference reallocated to the General Unrestricted Fund.
- An additional funds transfer of £3,179 has been made from the Unrestricted General Fund to the Community Transport Fund to bring the total funds transfer to £4,250. This transfer covers the difference between the grants received specifically for the new vehicle purchase and the vehicle cost.

**13. TANGIBLE FIXED ASSETS**

	Leasehold £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2020	308,470	36,877	78,472	423,819
Additions	-	3,171	-	3,171
	<u>308,470</u>	<u>40,048</u>	<u>78,472</u>	<u>426,990</u>
At 31st March 2021	308,470	40,048	78,472	426,990
<b>DEPRECIATION</b>				
At 1st April 2020	74,340	30,523	58,408	163,271
Charge for year	6,170	2,100	11,988	20,258
	<u>80,510</u>	<u>32,623</u>	<u>70,396</u>	<u>183,529</u>
At 31st March 2021	80,510	32,623	70,396	183,529
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u>227,960</u>	<u>7,425</u>	<u>8,076</u>	<u>243,461</u>
At 31st March 2020	<u>234,130</u>	<u>6,354</u>	<u>20,064</u>	<u>260,548</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 as restated £
Trade debtors	520	11,743
Prepayments	627	439
	<u>1,147</u>	<u>12,182</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 as restated £
Trade creditors	1,942	6,380
Social security and other taxes	2,434	1,917
Grant Holding Account	360	2,478
Accrued expenses	2,312	2,252
	<u>7,048</u>	<u>13,027</u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**16. MOVEMENT IN FUNDS**

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>					
General fund	51,334	42,331	126,548	(162,787)	57,426
Operational Reserve Fund	-	-	-	110,000	110,000
Winding Up Fund	-	-	-	52,787	52,787
	<u>51,334</u>	<u>42,331</u>	<u>126,548</u>	<u>-</u>	<u>220,213</u>
<b>Restricted funds</b>					
IT Fund	(1)	-	1	-	-
Community Transport Fund	67,033	(42,331)	(12,171)	-	12,531
National Lottery Fund (Property Leasehold)	229,246	-	(6,064)	-	223,182
Moving Forward	84,663	-	(5,164)	-	79,499
Community Wellbeing	-	-	1,232	-	1,232
National Lottery COVID 19	-	-	21,346	-	21,346
National Lottery Project Co-Ordinator	-	-	1,583	-	1,583
National Lottery Coronavirus Community Support Fund	-	-	3,203	-	3,203
Food and Essential Supplies Fund	-	-	8,000	-	8,000
	<u>380,941</u>	<u>(42,331)</u>	<u>11,966</u>	<u>-</u>	<u>350,576</u>
<b>TOTAL FUNDS</b>	<u><u>432,275</u></u>	<u><u>-</u></u>	<u><u>138,514</u></u>	<u><u>-</u></u>	<u><u>570,789</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	156,073	(29,525)	126,548
<b>Restricted funds</b>			
IT Fund	-	1	1
Community Transport Fund	714	(12,885)	(12,171)
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
Moving Forward	62,263	(67,427)	(5,164)
Community Wellbeing	6,500	(5,268)	1,232
National Lottery COVID 19	60,000	(38,654)	21,346
National Lottery Project Co-Ordinator	9,500	(7,917)	1,583
National Lottery Coronavirus Community Support Fund	48,950	(45,747)	3,203
Food and Essential Supplies Fund	8,000	-	8,000
	<u>195,927</u>	<u>(183,961)</u>	<u>11,966</u>
<b>TOTAL FUNDS</b>	<u><u>352,000</u></u>	<u><u>(213,486)</u></u>	<u><u>138,514</u></u>

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	79,184	15,380	(899)	93,665
<b>Restricted funds</b>				
IT Fund	2,546	(1,476)	(1,071)	(1)
Supporting Volunteers Fund	2,280	-	(2,280)	-
Community Transport Fund	20,373	79	4,250	24,702
National Lottery Fund (Property Leasehold)	235,310	(6,064)	-	229,246
Awards for All	3,926	(3,926)	-	-
Moving Forward	11	84,652	-	84,663
	<u>264,446</u>	<u>73,265</u>	<u>899</u>	<u>338,610</u>
<b>TOTAL FUNDS</b>	<u>343,630</u>	<u>88,645</u>	<u>-</u>	<u>432,275</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,834	(138,454)	15,380
<b>Restricted funds</b>			
IT Fund	-	(1,476)	(1,476)
Community Transport Fund	12,881	(12,802)	79
National Lottery Fund (Property Leasehold)	-	(6,064)	(6,064)
Awards for All	821	(4,747)	(3,926)
Moving Forward	132,094	(47,442)	84,652
	<u>145,796</u>	<u>(72,531)</u>	<u>73,265</u>
<b>TOTAL FUNDS</b>	<u>299,630</u>	<u>(210,985)</u>	<u>88,645</u>

**TRANSFERS BETWEEN FUNDS**

A transfer of £110,000 has been made from the unrestricted general fund to a new designated operational reserve fund. Due to the Coronavirus restrictions still in place after the year end the charity is experiencing reduced levels of activity and thus income from charitable activities is reduced. Since the charity is no longer in receipt of Covid-relief funding, the Trustees have created this designated operational fund equating to roughly 9 months' support costs. This will be used in future to cover the cost of running the charity whilst income-generating services are restricted.

A transfer of £52,787 has been made from the unrestricted general fund to a newly-created designated winding up fund. This fund has been created to cover staff redundancies and 2 months' salaries and business expenses should the charity lack funds in the future to meet expenses and as a result the charity be wound up.

**Droitwich Spa and Rural Council for  
Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**18. PURPOSE OF FUNDS**

**Unrestricted Funds**

The Unrestricted General fund can be used for any charitable purpose approved by the trustees. The fund balance, including fixed assets, at 31st March 2021 was £57,426 (2020 restated: £93,665).

The Operational Reserve Fund has been designated in order to support the charity whilst income-generating activities are slow to return to pre-pandemic levels. The fund balance as at 31st March 2021 was £110,000 (2020: £nil) which represents around 9 months of the charity's operating costs.

The Winding Up Fund has been designated from surplus income in order to hold funds to cover staff redundancies and 2 months' salaries and business expenses for the winding up of the charity in the event that the charity had a lack of funds in the future to meet expenses. This is deemed good business practice. The fund balance as at 31 March 2021 was £52,787 (2020: £nil).

**Restricted Funds**

The restricted National Lottery fund was used to purchase the leasehold property for use by the charitable company and is subject to certain restrictions. The terms of the fund agreement state, if the lease is sold within 80 years, the funds must be returned to the National Lottery. The fund balance at 31st March 2021 was £223,182 (2020: £229,246) held in leasehold property.

The restricted Community Transport fund is for the continued delivery and development of our community transport scheme in Droitwich and surrounding areas. The fund balance at 31st March 2021 was £12,531 (2020 restated: £24,702).

The restricted Moving Forward fund is a National Lottery Community fund project, to improve social mobility for the residents of Droitwich West. The balance at 31st March 2021 was £79,499 (2020: £84,663). It has been agreed that the project term will be extended as work had to be paused during the various Covid 19 lockdowns. The project extension is flexible to reflect the uncertainty of when the project can resume fully and how quickly activities can take place in line with the changing Government restrictions.

The restricted National Lottery COVID-19 Fund, is to support the charity and its community through the challenges of COVID-19. The balance at 31 March 2021 was £21,346 (2020: £nil). The balance of the fund is restricted and will be carried forward into the next financial year to be spent in the first quarter of 2021/22.

The restricted National Lottery Project Co-Ordinator Fund, is to cover the associated costs of a project worker during the pandemic. The balance at 31 March 2021 was £1,583 (2020: £nil). The balance of the fund is restricted and will be carried forward into the next financial year to be spent in the first quarter of 2021/22.

The restricted National Lottery Coronavirus Community Support Fund is to contribute towards the charity's overheads whilst our income streams have been severely affected by COVID-19. The balance at 31 March 2021 was £3,203 (2020: £nil). The balance of the fund is restricted and will be carried forward into the next financial year to be spent in the first quarter of 2021/22.

The restricted Community Wellbeing project is to assist with the preparation and delivery of wellbeing care packages to the vulnerable and isolated during the pandemic. The balance at 31 March 2021 was £1,232 (2020: £nil).

The Food and Essential Supplies Fund is restricted for the purpose of providing food courses in order to combat food poverty. The balance at 31 March 2021 was £8,000 (2020: £nil). Due to the Covid 19 pandemic the courses were not able to be held in the current financial year so the £8,000 grant will be carried forward and used to fund the courses in the 2021/22 financial year.

