

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**

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for the Year Ended 31st March 2025**

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

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

TRUSTEES	Mrs Lynda Gillespie (resigned 6.11.24) Philip Richardson Sarah Beauchamp (resigned 29.11.24) Derek Radcliffe Mr Richard Morris (appointed 9.1.25)
REGISTERED OFFICE	The Old Library Centre 65 Ombersley Street East Droitwich Spa Worcestershire WR9 8QS
REGISTERED COMPANY NUMBER	03897969 (England and Wales)
REGISTERED CHARITY NUMBER	1080042
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
CHIEF EXECUTIVE OFFICER	Tonia Enderbury
BANKERS	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.

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

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: -

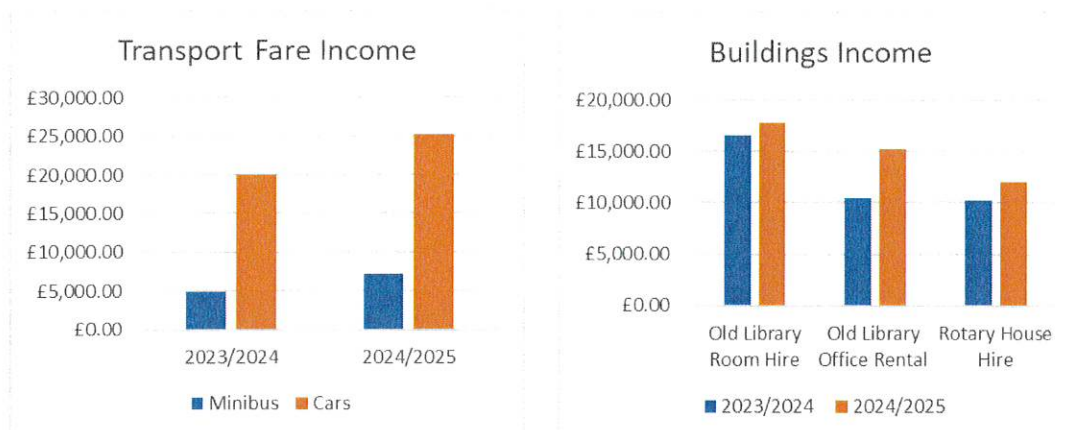
- Community Transport Cars & Minibus
- Signposting Services and Community Engagement
- Community Fridge and Café
- Volunteer Recruitment
- Household Support Grants
- Community Training (First Aid, Safeguarding etc)
- Coordinating new activities for rural communities (exercise classes, activity and social 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	22,779	135,278	158,057	133,370
Charitable activities	6				
Transport		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	-
Total		<u>152,962</u>	<u>170,278</u>	<u>323,240</u>	<u>257,505</u>
EXPENDITURE ON					
Raising funds		946	3,180	4,126	1,916
Charitable activities	7				
Transport		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
Total		<u>169,857</u>	<u>130,324</u>	<u>300,181</u>	<u>269,256</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(16,895) <u>3,364</u>	39,954 <u>(3,364)</u>	23,059 <u>-</u>	(11,751) <u>-</u>
Net movement in funds		(13,531)	36,590	23,059	(11,751)
RECONCILIATION OF FUNDS					
Total funds brought forward		458,623	279,243	737,866	749,617
TOTAL FUNDS CARRIED FORWARD		<u>445,092</u>	<u>315,833</u>	<u>760,925</u>	<u>737,866</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 £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	126,853	200,621	327,474	313,673
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	15	(10,886)	-	(10,886)	(15,607)
NET CURRENT ASSETS		<u>318,239</u>	<u>115,212</u>	<u>433,451</u>	<u>424,193</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>445,092</u>	<u>315,833</u>	<u>760,925</u>	<u>737,866</u>
NET ASSETS		<u>445,092</u>	<u>315,833</u>	<u>760,925</u>	<u>737,866</u>
FUNDS	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>
TOTAL FUNDS				<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.

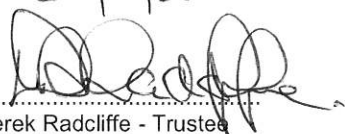
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

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>158,057</u>	<u>133,370</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>136,930</u>	<u>112,053</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	-	33,420	-
	<u>49,832</u>	<u>33,420</u>	<u>58,550</u>
		2025	2024
	Rotary House £	Total activities £	Total activities £
Grants	-	61,361	37,378
Fares	-	32,471	25,577
Management fees	-	14,550	13,385
Rents received	12,076	45,496	39,492
	<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	10,000	12,500
	<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	3,341	18,403	21,744
	<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	18,403	-	18,403
	<u>219,718</u>	<u>3,098</u>	<u>222,816</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	-	2,810	288
	<u>18,993</u>	<u>113,874</u>	<u>71,546</u>

	Rotary House £	2025 Total activities £	2024 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	-	3,098	3,195
	<u>18,403</u>	<u>222,816</u>	<u>185,707</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
	<u>7</u>	<u>7</u>
Employees		

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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,939	113,431	133,370
Charitable activities			
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>
Total	<u>127,476</u>	<u>130,029</u>	<u>257,505</u>
EXPENDITURE ON			
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 £
Charitable activities			
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>
Total	<u>108,159</u>	<u>161,097</u>	<u>269,256</u>
 NET INCOME/(EXPENDITURE)	 19,317	 (31,068)	 (11,751)
 RECONCILIATION OF FUNDS			
Total funds brought forward	439,305	310,312	749,617
	<u> </u>	<u> </u>	<u> </u>
 TOTAL FUNDS CARRIED FORWARD	 <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 £
COST					
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>
 DEPRECIATION					
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>
 NET BOOK VALUE					
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>10,886</u>	<u>15,607</u>

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
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>
	458,623	(16,895)	3,364	445,092
Restricted funds				
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>279,243</u>	<u>39,954</u>	<u>(3,364)</u>	<u>315,833</u>
TOTAL FUNDS	<u>737,866</u>	<u>23,059</u>	<u>-</u>	<u>760,925</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 £
Unrestricted funds			
General fund	140,125	(126,337)	13,788
Operational Designated Fund	-	(21,776)	(21,776)
Rotary House	12,837	(21,744)	(8,907)
	<u>152,962</u>	<u>(169,857)</u>	<u>(16,895)</u>
Restricted funds			
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	11,400	(3,365)	8,035
	<u>170,278</u>	<u>(130,324)</u>	<u>39,954</u>
TOTAL FUNDS	<u>323,240</u>	<u>(300,181)</u>	<u>23,059</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
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	52,787	-	52,787
	<u>439,305</u>	<u>19,318</u>	<u>458,623</u>
Restricted funds			
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>
TOTAL FUNDS	<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 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 £
Unrestricted funds			
General fund	117,184	(87,384)	29,800
Operational Designated Fund	-	(5,670)	(5,670)
Rotary House	10,292	(15,104)	(4,812)
	127,476	(108,158)	19,318
Restricted funds			
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)	-
	130,029	(161,098)	(31,069)
TOTAL FUNDS	257,505	(269,256)	(11,751)

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 £
INCOME AND ENDOWMENTS				
Donations and legacies				
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
Other trading activities				
Office services	68	-	68	222
Investment income				
Bank interest receivable	9,237	-	9,237	8,081
Charitable activities				
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
Other income				
Gain on sale of tangible fixed assets	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total incoming resources	152,962	170,278	323,240	257,505
EXPENDITURE				
Raising donations and legacies				
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
Charitable activities				
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
Support costs				
Management				
Wages	92,747	59,694	152,441	140,897
Carried forward	<u>92,747</u>	<u>59,694</u>	<u>152,441</u>	<u>140,897</u>

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 £
Management				
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	819	279	1,098	1,427
	<u>148,516</u>	<u>71,202</u>	<u>219,718</u>	<u>182,512</u>
Governance costs				
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>
Net expenditure	<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

	737,866	323,240	(300,181)	0	760,925
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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.

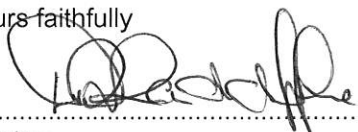
Grants and donations

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

22/7/25

Date