

# COMMUNITY VOLUNTARY ACTION LEDBURY & DISTRICT

England & Wales · Charity number 1137377

## Details

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**Other names** CVALD

**Status** Registered

**Legal form** Charitable company

**Company number** [07265811](#)

**Registered** 2010-08-10

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

## Contact

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**Address** Community Voluntary Action Ledbury & District  
4B Bye Street  
Ledbury  
Herefordshire  
HR8 2AA

**Phone** 01531635339

**Email** [info@caledbury.org.uk](mailto:info@caledbury.org.uk)

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

## Activities

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**Objects:** TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE LOCAL GOVERNMENT DISTRICT OF LEDBURY AND IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS.

**Activities:** The Charity aims to promote any charitable purpose for the benefit of the community in the local government district of Ledbury and surrounding parishes; in particular to build the capacity of voluntary sector organisations and provide them with services that allow them to pursue or contribute to any charitable purpose.

## Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** LEDBURY
- Herefordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£326,224	£235,319	-	-
2024-03-31	£232,548	£225,155	-	-
2023-03-31	£241,008	£216,838	-	-
2022-03-31	£175,458	£188,573	-	-
2021-03-31	£143,342	£166,536	-	-

## Trustees

Name	Role	Appointed
<b>Heather Leonie Coppock</b>	Chair	2023-01-16
Adrian Robert Cosh		2026-02-09
David James Weller		2026-02-09
David Michael Elliston		2020-03-16
Graham Every		2016-11-24
JOHN EDWARD TALLIS		2017-11-13
Stephen James Williams		2026-02-09
William McAlinden		2026-02-09

**COMMUNITY VOLUNTARY ACTION LEDBURY & DISTRICT**

England & Wales - Charity number 1137377

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# Accounts

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**Community Voluntary Action Ledbury & District**

**Report of the Trustees & Unaudited Financial Statements**

**For the year ended 31st March 2025**

**Registered company number: 07265811 (England & Wales)**

**Registered charity number 1137377**

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

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## **REPORT OF THE TRUSTEES**

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 31 March 2025. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

### **References and administrative details**

Registered company number: 07265811

Registered charity number: 1137377

### **Registered office**

4b Hill House  
Bye Street  
Ledbury  
HR82AA

### **Trustees**

The following Directors and Trustees served during the year:

Jane Salt (Chair)  
John Tallis (Treasurer)  
Graham Every  
Sue Millington-Jones  
David Elliston  
Bryan Spencer  
Heather Coppock

### **Independent Examiner**

Luke Keegan  
Chartered Management Accountant  
1A The Homend  
Ledbury

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

## OBJECTIVES

The principal objectives for the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and relief of poverty distress and sickness.

Our current objectives are to:

- 1) Facilitate access to healthcare for those who have difficulty getting around.
- 2) Support independent living for the elderly and disabled.
- 3) Reduce loneliness in the elderly.
- 4) Reduce rural isolation.
- 5) Promote wellbeing in later life through volunteering.

## WHAT WE DO

Community Voluntary Action Ledbury & District's (CVALD) key activities are:

- 1) Running the Ring & Ride volunteer car service covering Ledbury and its surrounding parishes.
- 2) Running a regular programme of mini-bus day trips and other social events for the elderly and disabled, with the aim of reducing loneliness and isolation.
- 3) Providing low-cost wheelchair accessible minibus transport for local community groups

## IMPACT DATA

	<b>2025</b>	2024
Ring & Ride volunteer car journeys	4,560	4,418
People using the Ring Ride Service	406	375
Journeys to medical appointments	2,279	2,103
People taken to medical appointments	367	345
Shopping journeys	590	587
People taken shopping	74	88
Minibus excursions and events for elderly	94	92
People going on at least one excursion	146	131
Community groups using minibus service	24	20
Minibus journeys for community groups	253	257

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**Volunteers**

In year 24-25, CVLAD operations and governance depended on the work of 68 volunteers. Between them, these volunteers donated an estimated 7,900 hours of their time to the charity's work and drove over 100,000 miles. The Trustees offer their profound thanks to these volunteers, without whom the charity would not exist.

**Financial Supporters**

During the year we received donations and grants from the following organisations whose invaluable support we gratefully acknowledge:

**Running Costs**

29th May 1961 Charitable Trust  
A N McKechnie Foundation  
Belvedere Trust  
Eastnor Masonic Lodge  
EF Bulmar Trust  
Forester Family Trust  
Garfield Weston Foundation  
Hawthorne Charitable Trust  
Herefordshire Council  
Ledbury Town Council  
Lillie Johnson Charitable Trust  
Misses Barrie Charitable Trust  
National Lottery Community Fund  
Robert McAlpine Foundation  
WED Charitable Trust

**New Minibus**

Bernard Sunley Foundation  
Clive Richards Foundation  
Eveson Trust  
Friends of Ledbury & District Healthcare  
Ledbury Consolidated Charities  
Rowlands Trust

**Staff**

The Trustees would like to express their appreciation for the efforts of the staff team, who performed extremely well during a busy year.

## FINANCIAL REPORT

For the year 2024-25 the charity made a surplus of £90,905 (£7,393 in 23-24). However, £45,000 of this was due to grants for the purchase of a new minibus which were received within the year, while payment for the minibus slipped into the new financial year, due to late delivery. Therefore a surplus of £45,905 is a more realistic figure.

### Income

The total income for 2024-25 was £326,224 (2023-24 £232,548). Income from grants and donations increased by £85,335 to £182,087, this included £45,000 in capital grants for a new minibus and a two year grant of £20,000 from the National Lottery. Income from charitable activities and other trading activities increased by 4% and 7% respectively.

### Expenditure

Total expenditure was £235,319 (£225,155 in 2023-24), an increase of £10,027. This was primarily due to:

- vehicle hire cost to cover for extended breakdowns;
- increase in staff wages to address the increase in the cost of living.

### Reserves

It is the policy of the trustees to maintain reserves as follows:

#### Restricted funds

These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £130,275

#### Unrestricted funds

Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund.

**Designated Fund** - It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £68,170.

**General Fund.** It is the policy of the Trustees to maintain sufficient general, unrestricted reserves to cover three months of expenditure, estimated at £52,000. At year end, the general fund stands at £102,231 (£84,461 in 2023-24), bringing the total unrestricted reserves to £170,402 (£146,838 in 2023-24).

### Going concern

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

**INDUCTION OF NEW TRUSTEES**

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

**DECLARATIONS**

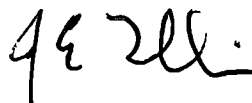
The company has taken advantage of the small companies exemption in preparing the report above.

The trustees declare that they have approved the Trustees' Report (including Director's report) above.



Jane Salt (Chair)

Date 25/9/25



John Tallis (Treasurer)

Date 25/9/25

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

I report on the accounts for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

The charity's Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

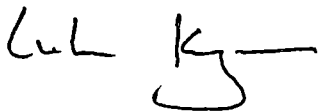
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to: i) keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and ii) prepare accounts which accord with the accounting records, comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met

(cont)

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Handwritten signature of Luke Keegan, consisting of the letters 'L', 'K', and 'G' in a stylized, cursive script.

26/09/2025

Luke Keegan, Chartered Management Accountant

1A The Homend  
Ledbury  
Herefordshire, HR8 1BN

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**Statement of Financial Activities**  
**(including summary income and expenditure account)**

Recommended categories by activity		Unrestricted funds	Restricted funds	2025	2024
	Notes	£	£	£	£
<b>INCOME</b>					
Donations and legacies	3	74,398	107,689	182,087	96,752
Charitable activities	3		89,616	89,616	85,562
Other trading activities	3	50,936	-	50,936	47,635
Investments	3	3,343	-	3,343	2,600
Separate material item of income	3	-	-	-	-
Other	3	243	-	243	-
<b>Total</b>		<b>128,919</b>	<b>197,305</b>	<b>326,224</b>	<b>232,549</b>
<b>EXPENDITURE</b>					
Raising Funds	4	7,169	-	7,169	6,468
Charitable activities	4	-	129,965	129,965	125,359
Other trading activities	4	44,866	-	44,866	43,651
Management, administration	4	53,320	-	53,320	49,678
<b>Total</b>		<b>105,355</b>	<b>129,965</b>	<b>235,319</b>	<b>225,156</b>
Transfers between funds		-	-	-	-
Net movement in funds		23,564	67,341	90,905	7,393
Reconciliation of funds :					
Total funds brought forward		146,838	62,934	209,772	202,379
Total Funds carried forward		170,402	130,275	300,677	209,772

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**BALANCE SHEET**

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>Fixed Assets</b>					
Tangible assets	7	483	27,086	27,569	36,631
<b>Total Fixed Assets</b>		<b>483</b>	<b>27,086</b>	<b>27,569</b>	<b>36,631</b>
<b>Current Assets</b>					
Debtors	8	29,473	5,475	34,948	11,636
Cash at bank and in hand	9	151,758	102,269	254,027	176,457
<b>Total Current Assets</b>		<b>181,231</b>	<b>107,743</b>	<b>288,974</b>	<b>188,093</b>
Creditors amounts falling due within one year	10	(11,313)	(4,555)	(15,867)	(14,953)
<b>Net Current assets/(Liabilities)</b>		<b>169,919</b>	<b>103,189</b>	<b>273,107</b>	<b>173,140</b>
<b>Total assets less current liabilities</b>		<b>170,402</b>	<b>130,275</b>	<b>300,677</b>	<b>209,771</b>
<b>Funds of the Charity</b>					
Restricted income funds	12.2	-	130,275	<b>130,275</b>	62,934
Unrestricted funds	12.1	170,402	-	<b>170,402</b>	146,838
<b>Total funds</b>		<b>170,402</b>	<b>130,275</b>	<b>300,677</b>	<b>209,772</b>

*J Salt*

Jane Salt  
Chair of Trustees

Date 25/9/25

*John Tallis*

John Tallis  
Treasurer

Date 25/9/25

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by

A handwritten signature in black ink, appearing to read 'John Tallis', written in a cursive style.

John Tallis  
Treasurer

## **Note 1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

## **Note 2 Accounting policies**

### **2.1 Income**

#### **Recognition of income**

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

#### **Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.

#### **Government grants**

The charity has received government grants in the reporting period

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale, the value of the stock is charged against "income from other trading activities"</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA</p>
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
<b>2.2 Expenditure and Liabilities</b>	
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	There was deferred income due to trips being prepaid
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.
<b>2.3 Assets</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100.00. They are valued at cost. The depreciation methods used are disclosed in Note 7.
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**Note 3 Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Donations and grants</b>				
Donations and gifts	62,398	70,000	132,398	55,057
Grants from government	12,000	37,689	49,689	41,695
<b>Total</b>	<b>74,398</b>	<b>107,689</b>	<b>182,087</b>	<b>96,752</b>
<b>Charitable Activities</b>				
Membership Fees	-	6,003	6,003	5,898
Ring & Ride Trip fees	-	52,611	52,611	48,630
Community transport fees	-	31,002	31,002	31,034
Other activities	243	-	243	-
<b>Total</b>	<b>243</b>	<b>89,616</b>	<b>89,859</b>	<b>85,562</b>
<b>Trading activities</b>				
School transport	50,936	-	50,936	47,635
Other	-	-	-	-
<b>Total</b>	<b>50,936</b>	<b>-</b>	<b>50,936</b>	<b>47,635</b>
<b>Income from investments</b>				
Bank Interest	3,343	-	3,343	2,600
<b>Total Income</b>	<b>128,919</b>	<b>197,305</b>	<b>326,224</b>	<b>232,549</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

Analysis of Expenditure	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
<b>Expenditure on raising funds</b>				
Incurring seeking donations	7,169	-	7,169	6,468
<b>Total expenditure on raising funds</b>	<b>7,169</b>	<b>-</b>	<b>7,169</b>	<b>6,468</b>
<b>Expenditure on charitable activities</b>				
Ring & Ride	-	88,547	88,547	84,774
Community Transport	-	41,418	41,418	40,584
Other Charitable activities		-	-	
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>129,965</b>	<b>129,965</b>	<b>125,358</b>
<b>Other trading activities</b>				
Expenditure on school Contracts	44,866	-	44,866	43,651
<b>Other</b>				
Management/administration	53,320	-	53,320	49,678
<b>Total Expenditure</b>	<b>105,355</b>	<b>129,965</b>	<b>235,319</b>	<b>225,155</b>

Note 5 Staff Cost	2025	2024
	£	£
Wages & Salaries (Inc NI)	123,325	120,030
Pension costs	2,341	2,092
<b>Total</b>	<b>125,666</b>	<b>122,122</b>

The charity considers its key management personnel comprised the General Manager and the Finance Officer. The total employment benefits including employer pension contributions of the key management personnel were £61,815 (2024 £57,675 )

	2024	2024
Number of employees		
Charitable activities	2	2
Management/administration	2	2
Other trading activities	2	2
	<b>6</b>	<b>6</b>

No employees received emoluments in excess of £60,000

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

	2025 £	2024 £
Independent examiners fee	600	528
Advisory fees	-	
Legal Fees	-	-

**Note 7 Tangible Fixed assets**

<b>7.1 Cost or valuation</b>	Plant & machinery	Fixtures & fittings	Motor Vehicles	Computer equipment	Total
	£	£	£	£	£
As at 1st April 2024	-	1,612	197,189	10,796	209,597
Additions	-	156			156
Disposals	-	-		-	-
As at 31st March 2025	-	1,768	197,189	10,796	209,753
<b>7.2 Depreciation &amp; impairments</b>	-				
As at 1st April 2024	-	1,162	161,074	10,730	172,966
Depreciation 24-25	-	139	9,029	50	9,218
Depreciation disposals	-	-	-	-	-
As at 31st March 2025	-	1,301	170,103	10,780	182,184
<b>Net book value</b>					
As at 31st March 2024	-	450	36,115	66	36,631
As at 31st March 2025	-	467	27,086	16	27,569

**Basis for depreciation**

Motor vehicles	25% reducing balance
Plant & machinery	10% straight line
Computer equipment	33% straight line

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**8.1 Analysis of debtors**

	2025	2024
	£	£
Trade debtors	11,698	11,636
Prepayments and accrued income	23,250	-
Bad debt provision	-	-
Other debtors	-	-
<b>Total</b>	<b><u>34,948</u></b>	<b><u>11,636</u></b>

**Note 9 Cash at bank and in hand**

Short term deposits	-	-
Cash at bank and on hand	254,027	176,457
Amounts released to income from previous periods	-	-
<b>Balance at 31st March 2025</b>	<b><u>254,027</u></b>	<b><u>176,457</u></b>

**Note 10 Creditors and accruals**

	2025	2024	Amounts falling due after more than 1 year	
			2025	2024
Bank loans and overdrafts	-	-	-	-
Trade creditors	5,050	5,365	-	-
Other creditors	216	197	-	-
Taxation and social security	3,967	3,548	-	-
VAT	3,101	2,392	-	-
Pension contributions	3,053	2,971	-	-
Accruals	480	480	-	-
Deferred income	-	-	-	-
<b>Total</b>	<b><u>15,867</u></b>	<b><u>14,953</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**Note 11: Deferred Income**

	2025	2024
Balance at at the start of the reporting period	0	181
Amounts added in current period	-	0
Amounts released to income from previous period	0	(181)
<b>Balance at at the end of the reporting period</b>	<b><u>0</u></b>	<b><u>0</u></b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**12.1 Details of material funds held and movements during the period**

	31.03.24	Movement in	Movement out	Transfer between funds	31.03.25
<b>Unrestricted</b>					
General fund	84,461	128,919	(105,355)	(5,794)	102,231
Designated fund	62,376			5,794	68,170
	<b>146,837</b>	<b>128,919</b>	<b>(105,355)</b>	<b>0</b>	<b>170,402</b>
<b>Restricted</b>					
Ring & Ride	11,344	95,199	(87,400)	1,856	20,999
Ring & Ride vehicle	3,439	-	(1,147)	-	2,292
Community Transport	26,651	32,106	(36,504)	1,325	23,579
DOT grant	15,886		(4,914)		10,972
Herefordshire Community Foundation	881	-	-	-	881
Hereford Council Refugee Transport grant	4,732	-		(1,931)	2,801
29 May 1961 Charitable Trust	-	5,000	-	(1,250)	3,750
National Lottery Grant 25- 27	-	20,000	-	-	20,000
Grants for new minibus	-	45,000	-	-	45,000
	<b>62,933</b>	<b>197,305</b>	<b>(129,965)</b>	<b>-</b>	<b>130,275</b>
	<b>209,770</b>	<b>326,224</b>	<b>(235,319)</b>	<b>0</b>	<b>300,677</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

	31.03.23	Movement in	Movement out	Transfer between funds	31.03.24
	£	£	£	£	£
<b>Unrestricted</b>					
General Fund	88,623	111,791	(99,797)	(16,156)	84,461
Designated Fund	46,220	-	0	16,156	62,376
	<b>134,843</b>	<b>111,791</b>	<b>(99,797)</b>	<b>-</b>	<b>146,837</b>
<b>Restricted</b>					
Ring & Ride	5,954	85,635	(83,628)	3,383	11,344
Ring & Ride Vehicle	4,586	-	(1,147)	-	3,439
Community Transport	28,566	31,622	(35,670)	2,133	26,651
DOT Minibus grant	20,800	-	(4,914)	-	15,886
Herefordshire Community Foundation	881	-	-	-	881
Herefordshire Council Refugee Grant	6748	-	-	- 2,016	4,732
McCarthy Stone Grant		3500		(3,500)	
	<b>67,535</b>	<b>120,757</b>	<b>(125,359)</b>	<b>-</b>	<b>62,933</b>
	<b>202,378</b>	<b>232,548</b>	<b>(225,156)</b>	<b>-</b>	<b>209,770</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

Purpose of designation	Amount
Winding up costs	£
Satutory redundancy & notice	24,453
Two months wages	20,032
Lease	22,000
Legal fees	1,000
Creditors	685
<b>Total</b>	<b><u>68,170</u></b>

**Note 13 Transactions with trustees and related parties**

**13.1 Trustee remuneration**

Trustees employed as temporary, part-time minibus drivers	2025	2024
G Every	23	63
J Tallis	-	127
<b>Total</b>	<b><u>23</u></b>	<b><u>190</u></b>

**13.2 Trustees' mileage expenses**

Six Trustees were paid mileage expenses as volunteer drivers

	2025	2024
	£	£
Volunteer driver mileage	5,746	5,502
Number of trustees paid	6	5

**13.3 Transaction with related parties**

**Note 14 Members' guarantee**

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it winding up, such an amount as may be required, not exceeding £10.00.

**Note 15 Company details**

Community Voluntary Action Ledbury & District, is a private company limited by guarantee, incorporated in England & Wales, registered no. 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire HR8 2AA.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	2025	2024
<b>INCOME</b>				
<b>Donations and grants</b>				
Donations	62,398	70,000	132,398	55,057
Grants	12,000	37,689	49,689	41,695
	<u>74,398</u>	<u>107,689</u>	<u>182,087</u>	<u>96,752</u>
<b>Investment income</b>				
Bank Interest	3,343	-	3,343	2,600
<b>Charitable Activities</b>				
Ring & Ride	-	58,254	58,254	54,528
Community Transport	-	31,362	31,362	31,034
Fundraising activities	-	-	-	-
	<u>-</u>	<u>89,616</u>	<u>89,616</u>	<u>85,562</u>
<b>Other activities</b>				
School transport	50,936	-	50,936	47,635
Other income	243	-	243	-
	<u>51,178</u>	<u>-</u>	<u>51,178</u>	<u>47,635</u>
	-	-	-	-
<b>Total incoming resources</b>	<u><b>128,919</b></u>	<u><b>197,305</b></u>	<u><b>326,224</b></u>	<u><b>232,549</b></u>
<b>EXPENDITURE</b>				
<b>Raising funds</b>				
Wages	6,961	-	6,961	6,162
Pensions	171	-	171	150
Postage and stationery	37	-	37	156
	<u>7,169</u>	<u>-</u>	<u>7,169</u>	<u>6,468</u>
<b>Charitable and Trading Activities</b>				
Wages	26,372	48,120	74,492	69,908
Pensions	266	952	1,218	1,068
Rates and water	189	230	419	623
Insurance	415	831	1,246	1,149
Light and Heat	449	549	998	887
Advertising	-	1,290	1,290	1,269
Training and workshops	878	700	1,578	1,719
Rent	4,950	6,050	11,000	11,230
Motor and travel	11,987	10,904	22,891	20,787
Day trip costs	-	6,386	6,386	6,701
Subscriptions	4	42	46	-
DBS checks	-	346	346	249
Computer system	-	943	943	1,170
Health and safety	4	76	80	249
R&R driver payments	-	42,938	42,938	40,663
Premises expenses	285	348	633	58
Bad debts	-	42	42	47
Vehicles depreciation	4,864	4,165	9,029	11,848
	<u>50,663</u>	<u>124,911</u>	<u>175,575</u>	<u>169,625</u>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2025

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (cont)**

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>Support Costs / Overheads allocation</b>				
Wages	41,873	-	41,873	39,124
Pensions	952	-	952	874
Telephone/internet	407	497	904	772
Postage and stationery	588	2,952	3,540	3,079
Sundries	336	96	433	67
Computer system	943	-	943	1,170
Subscriptions	220	-	220	310
Welfare/refreshments	360	173	532	679
Cleaning	61	-	61	65
Travel	370	203	573	75
Bank charges	360	1,057	1,417	1,429
Recruitment expenses	245	-	245	-
Consultancy fees	155	-	155	35
Office Equipment depreciation	-	76	76	565
Exceptional items	-	-	-	-
	46,869	5,053	51,922	48,244
<b>Governance costs</b>				
Accountancy Fees	600	-	600	300
Examination Fees	-	-	-	480
AGM expenses	54	-	54	39
Legal Fees	-	-	-	0
	654	0	654	819
Total resources expended	105,355	129,965	235,319	225,156
<b>Net Income/Expenditure</b>	<b>23,564</b>	<b>67,340</b>	<b>90,906</b>	<b>7,393</b>

**COMMUNITY VOLUNTARY ACTION LEDBURY & DISTRICT**

England & Wales - Charity number 1137377

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# Accounts

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**Community Voluntary Action Ledbury & District**

**Report of the Trustees & Unaudited Financial Statements**

**For the year ended 31st March 2024**

**Registered company number: 07265811 (England & Wales)**

**Registered charity number 1137377**

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

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## **REPORT OF THE TRUSTEES**

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 31 March 2024. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

### **References and administrative details**

Registered company number: 07265811

Registered charity number: 1137377

### **Registered office**

4b Hill House  
Bye Street  
Ledbury  
HR82AA

### **Trustees**

The following Directors and Trustees served during the year:

Jane Salt (Chair)  
John Tallis (Treasurer)  
Graham Every  
Sue Millington-Jones  
David Elliston  
Bryan Spencer  
Heather Coppock

### **Independent Examiner**

Luke Keegan  
Chartered Management Accountant  
1A The Homend  
Ledbury

## **REPORT OF THE TRUSTEES (CONT)**

### **OBJECTIVES**

The principal objectives for the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and relief of poverty distress and sickness.

Our current objectives are to:

- 1) Facilitate access to healthcare for those who have difficulty getting around
- 2) Support independent living for the elderly and disabled
- 3) Reduce loneliness in the elderly
- 4) Reduce rural isolation
- 5) Promote wellbeing in later life through volunteering

### **IMPACT REPORT**

#### **Facilitating access to healthcare**

Community Voluntary Action Ledbury & District (CVALD) runs the Ring & Ride volunteer car service for Ledbury and its surrounding villages. The service provides transport to people who do not have access to a car and cannot use public transport. In total, in 23-24, the service made 4,418 journeys, a 17% increase on 22-23.

The primary aim of the service is to help those that struggle with transport to get to medical appointments. In 23-24 the service took 345 people to 2,240 medical appointments, this compares to 306 people to 1,800 appointments in 22-23.

#### **Supporting Independent Living**

The charity provides a number of services aimed at helping the elderly and other vulnerable and disabled people to continue living independent lives in their own homes. These include:

- Ring & Ride transport for shopping and other day to day necessities such as hairdressers, bank and Post Office. During the year we took 68 people on 505 shopping journeys. We also took 38 people to 294 hairdressing appointments.
- Delivering food parcels to users of Ledbury Foodbank. We delivered 65 food parcels to 23 users in Ledbury.

#### **Reducing loneliness**

We know that 73% of our users are over the age of 75 and 65% live alone. We run a programme of minibus day-trips, pub lunches and other events designed to provide an easy way for our members to get out of the house and socialise.

During the year we ran 53 day trips, 24 pub lunches and 15 shopping trips. We also ran our first overnight-stay minibreak, which proved very popular. In total, 114 users went on one or more of these trips.

## **REPORT OF THE TRUSTEES (CONT)**

### **Combating rural isolation**

Twenty-five percent (120) of our registered members live in small villages and hamlets between two and eight miles outside of Ledbury and do not have access to a car. These villages have few amenities and very limited public transport. The Ring & Ride service, provide these people with an affordable and flexible transport option. We also run a weekly Community Bus serving a isolated Park Home retirement village.

### **Promoting wellbeing in later life through volunteering**

During 23-24 CVALD's services were delivered by 66 volunteers, 64 of whom are retired. In total, we estimate that these volunteers completed over 7,600 hours of service during the year. The Trustees extend their thanks to all the volunteers who

### **Fundraising**

During the year we received donations and grants from the following organisations whose invaluable support we gratefully acknowledge:

29th May 1961 Charitable Trust  
Albert Hunt Charitable Trust  
A N McKechnie Foundation  
Blakemore Foundation  
Edward Gostling Foundtion  
Eveson Trust  
Herefordshire Council  
Ledbury Town Council  
McCarthy Stone Foundation  
Robert McAlpine Foundation

### **Staff**

The Trustees would like to express their appreciation for the efforts of the staff team, who performed extremely well during a busy year.

**DECLARATIONS**

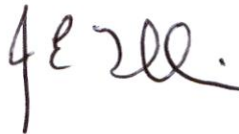
The company has taken advantage of the small companies exemption in preparing the report above.

The trustees declare that they have approved the Trustees' Report (including Director's report) above.



Jane Salt (Chair)

Date 2/10/24



John Tallis (Treasurer)

Date 2nd Oct. 2024

## REPORT OF THE TRUSTEES (CONT)

### FINANCIAL REPORT

For the year 23-24 the charity made a surplus of £7,393 (£24,170 in 22-23).

#### Income

The total income for 2023-24 was £232,548 a reduction of £8,460 on 22-23. While income from charitable activities increased by £17,859 this was offset by a decrease of £28,700 in grants and donations.

#### Expenditure

Total expenditure was £225,155 (£216,838 in 2022-23), an increase of £13,303. This was primarily due to increases in:

- volunteer driver expenses, in proportion to the increase in number of journeys);
- staff wages to address the increase in the cost of living.

#### Reserves

It is the policy of the trustees to maintain reserves as follows:

##### Restricted funds

These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £62,934

##### Unrestricted funds

Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund.

**Designated Fund** - It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £62,376.

**General Fund.** It is the policy of the of the Trustees to main sufficient general, unrestricted reserves to cover three months of expenditure, estimated £52,000. At year end, the general fund stands at £84,461 (£88,623 in 2022-23), bringing the total unrestricted reserves to £146,838 (£134,842 in 2022-23).

#### Going concern

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

#### Induction of new trustees

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

## **Independent Examiner's Report to the trustees of Community Voluntary Action Ledbury and District Limited**

I report on the accounts for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

The charity's Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiner's statement**

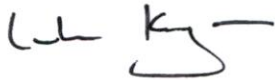
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to: i) keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and ii) prepare accounts which accord with the accounting records, comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met

(cont)

**Independent examiner's statement (cont)**

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.



2nd October 2024

Luke Keegan, Chartered Management Accountant

1A The Homend  
Ledbury  
Herefordshire, HR8 1BN

**Statement of Financial Activities**  
**(including summary income and expenditure account)**

<b>Recommended categories by activity</b>		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024</b>	<b>2023</b>
	Notes	£	£	£	£
<b>INCOME</b>					
Donations and legacies	3	61,557	35,195	96,752	125,453
Charitable activities	3		85,562	85,562	67,703
Other trading activities	3	47,635	-	47,635	47,070
Investments	3	2,600	-	2,600	783
Separate material item of income	3	-	-	-	-
Other	3	-	-	-	-
<b>Total</b>		<b>111,791</b>	<b>120,757</b>	<b>232,548</b>	<b>241,008</b>
<b>EXPENDITURE</b>					
Raising Funds	4	6,468	-	6,468	5,509
Charitable activities	4	-	125,359	125,359	114,451
Other trading activities	4	43,651	-	43,651	51,461
Management, administration	4	49,678	-	49,678	45,417
<b>Total</b>		<b>99,797</b>	<b>125,359</b>	<b>225,155</b>	<b>216,838</b>
Transfers between funds		-	-	-	-
Net movement in funds		11,994	(4,601)	7,393	24,170
Reconciliation of funds :					
Total funds brought forward		134,844	67,535	202,379	178,208
Total Funds carried forward		146,838	62,934	209,772	202,378

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**BALANCE SHEET**

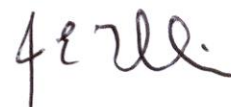
	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Fixed Assets</b>					
Tangible assets	7	516	36,115	36,631	48,510
<b>Total Fixed Assets</b>		<b>516</b>	<b>36,115</b>	<b>36,631</b>	<b>48,510</b>
<b>Current Assets</b>					
Debtors	8	5,698	5,938	11,636	12,061
Cash at bank and in hand	9	150,212	26,245	176,457	153,249
<b>Total Current Assets</b>		<b>155,910</b>	<b>32,183</b>	<b>188,093</b>	<b>165,310</b>
Creditors amounts falling due within one year	10	(9,588)	(5,365)	(14,953)	(11,441)
<b>Net Current assets/(Liabilities)</b>		<b>146,322</b>	<b>26,818</b>	<b>173,140</b>	<b>153,869</b>
<b>Total assets less current liabilities</b>		<b>146,838</b>	<b>62,934</b>	<b>209,772</b>	<b>202,379</b>
<b>Funds of the Charity</b>					
Restricted income funds	12.2	-	62,934	<b>62,934</b>	67,535
Unrestricted funds	12.1	146,838	-	<b>146,838</b>	134,844
<b>Total funds</b>		<b>146,838</b>	<b>62,934</b>	<b>209,772</b>	<b>202,379</b>

Jane Salt  
Chair of Trustees



Date 2/10/24

John Tallis  
Treasurer



Date

2/10/24

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

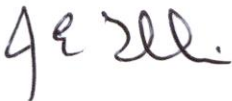
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by



John Tallis  
Treasurer

2/10/24

## NOTES TO FINANCIAL STATEMENTS

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

### Note 2 Accounting policies

#### 2.1 Income

##### Recognition of income

<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.
<b>Government grants</b>	The charity has received government grants in the reporting period

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale, the value of the stock is charged against "income from other trading activities"</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA</p>
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
<b>2.2 Expenditure and Liabilities</b>	
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	There was deferred income due to trips being prepaid
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.
<b>2.3 Assets</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100.00. They are valued at cost. The depreciation methods used are disclosed in Note 7.
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Note 3 Income**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Donations and grants</b>				
Donations and gifts	51,557	3,500	55,057	86,295
Grants from government	10,000	31,695	41,695	39,157
<b>Total</b>	<b>61,557</b>	<b>35,195</b>	<b>96,752</b>	<b>125,453</b>
<b>Charitable Activities</b>				
Membership Fees	-	5,898	5,898	4,957
Ring & Ride Trip fees	-	48,630	48,630	41,394
Community transport fees	-	31,034	31,034	21,351
Fundraising activities	-	-	-	-
<b>Total</b>	<b>-</b>	<b>85,562</b>	<b>85,562</b>	<b>67,703</b>
<b>Trading activities</b>				
School transport	47,635	-	47,635	47,070
Other	-	-	-	-
<b>Total</b>	<b>47,635</b>	<b>-</b>	<b>47,635</b>	<b>47,070</b>
<b>Income from investments</b>				
Bank Interest	2,600	-	2,600	783
<b>Total Income</b>	<b>111,791</b>	<b>120,757</b>	<b>232,548</b>	<b>241,008</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Note 4 Expenditure**

Analysis of Expenditure	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
<b>Expenditure on raising funds</b>				
Incurring seeking donations	6,468	-	6,468	5,509
<b>Total expenditure on raising funds</b>	<b>6,468</b>	<b>-</b>	<b>6,468</b>	<b>5,509</b>
<b>Expenditure on charitable activities</b>				
Ring & Ride	-	84,774	84,774	73,897
Community Transport	-	40,584	40,584	23,846
Other Charitable activities		-	-	16,707
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>125,359</b>	<b>125,359</b>	<b>97,743</b>
<b>Other trading activities</b>				
Expenditure on school Contracts	43,651	-	43,651	51,461
<b>Other</b>				
Management/administration	49,678	-	49,678	45,417
<b>Total Expenditure</b>	<b>99,797</b>	<b>125,359</b>	<b>225,155</b>	<b>216,838</b>

**Note 5 Staff Cost**

	2024	2023
	£	£
Wages & Salaries (InC NI)	120,030	110,477
Pension costs	2,092	1,757
<b>Total</b>	<b>122,122</b>	<b>112,234</b>

The charity considers its key management personnel comprised the General Manager and the Finance Officer. The total employment benefits including employer pension contributions of the key management personnel were £57,675 (2023 £52,042)

	2024	2023
Charitable activities	2	2
Management/administration	2	2
Other trading activities	2	2
	<b>6</b>	<b>6</b>

No employees received emoluments in excess of £60,000

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Note 6 Details of certain types of expenditure**

	2024	2023
	£	£
Independent examiners fee	528	480
Advisory fees		119
Legal Fees	-	-

**Note 7 Tangible Fixed assets**

7.1 Cost or valuation	Plant & machinery	Fixtures & fittings	Motor Vehicles	Computer equipment	Total
	£	£	£	£	£
As at 1st April 2023	-	1,612	196,804	10,647	209,063
Additions	-	-	385	149	534
Disposals	-	-	-	-	-
As at 31st March 2024	-	1,612	197,189	10,796	209,597
<b>7.2 Depreciation &amp; impairments</b>					
As at 1st April 2023		990	149,225	10,337	160,552
Depreciation 23-24	-	172	11,848	393	12,413
Depreciation disposals	-	-	-	-	-
As at 31st March 2024	-	1,162	161,074	10,730	172,966
<b>Net book value</b>					
As at 31st March 2023	-	622	47,579	309	48,510
As at 31st March 2024	-	450	36,115	66	36,631

**Basis for depreciation**

Motor vehicles	25% reducing balance
Plant & machinery	10% straight line
Computer equipment	33% straight line

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Note 8 Debtors and prepayments**

**8.1 Analysis of debtors**

	2024	2023
	£	£
Trade debtors	11,719	12,069
Prepayments and accrued income		-
Bad debt provision	-	70
Other debtors	-	61
<b>Total</b>	<b><u>11,719</u></b>	<b><u>12,061</u></b>

**Note 9 Cash at bank and in hand**

Short term deposits	-	-
Cash at bank and on hand	176,457	153,249
Amounts released to income from previous periods	-	-
<b>Balance at 31st March 2023</b>	<b><u>176,457</u></b>	<b><u>153,249</u></b>

**Note 10 Creditors and accruals**

	Amounts falling due within one year		Amounts falling due after more than 1 year	
	2024	2023	2024	2023
Bank loans and overdrafts	-	-	-	-
Trade creditors	5,365	6,859	-	-
Other creditors	197	16	-	-
Taxation and social security	3,548	3,449	-	-
VAT	2,392		-	-
Pension contributions	2,971	456	-	-
Accruals	480	480	-	-
Deferred income		181	-	-
<b>Total</b>	<b><u>14,953</u></b>	<b><u>11,441</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**Note 11: Deferred Income**

	2024	2023
Balance at at the start of the reporting period	181	185
Amounts added in current period		181
Amounts released to income from previous period	(181)	(185)
Balance at at the end of the reporting period	<b><u>0</u></b>	<b><u>181</u></b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Note 12 Charity funds**

**12.1 Details of material funds held and movements during the period**

	31.03.23	Movement in	Movement out	Transfer between funds	31.03.24
<b>Unrestricted</b>					
General fund	88,623	111,791	(99,797)	(16,156)	84,461
Designated fund	46,220			16,156	62,376
	<u>134,843</u>	<u>111,791</u>	<u>(99,797)</u>		<u>146,838</u>
<b>Restricted</b>					
Ring & Ride	5,954	85,635	(83,628)	3,383	11,344
Ring & Ride vehicle	4,586	-	(1,147)	0	3,439
Community Transport	28,566	31,622	(35,670)	2,133	26,650
DOT grant	20,800		(4,914)		15,886
Herefordshire Community Foundation	881	-		0	881
Hereford Council Refugee Transport grant	6,748	-	-	(2,016)	4,732
McCarthy Stone Grant		3,500		(3,500)	-
	<u>67,535</u>	<u>120,757</u>	<u>(125,359)</u>	<u>-</u>	<u>62,934</u>
	<u><u>202,378</u></u>	<u><u>232,548</u></u>	<u><u>(225,156)</u></u>	<u><u>-</u></u>	<u><u>209,772</u></u>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**12.2 Details of material funds held and movements during the previous reporting period**

	31.03.22	Movement in	Movement out	Transfer between funds	31.03.23
	£	£	£	£	£
<b>Unrestricted</b>					
General Fund	65,400	124,378	(102,387)	1,232	88,623
Designated Fund	47,452	-	0	(1,232)	46,220
	<b>112,852</b>	<b>124,378</b>	<b>(102,387)</b>	<b>0</b>	<b>134,843</b>
<b>Restricted</b>					
Ring & Ride	1,283	78,316	(73,897)	252	5,954
Ring & Ride Vehicle	6,115	-	(1,529)	-	4,586
Community Transport	30,868	21,544	(23,846)	-	28,566
DOT Mnibus grant	26,209	-	(5,409)	-	20,800
Herefordshire Community Foundation	881	-	0	-	881
National Lottery	-	9,770	(9,770)	-	-
Herefordshire Council Refugee Grant		7,000		(252)	6,748
	<b>65,356</b>	<b>116,630</b>	<b>(114,451)</b>	<b>-</b>	<b>67,535</b>
	<b>178,208</b>	<b>241,008</b>	<b>(216,838)</b>	<b>0</b>	<b>202,378</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**12.3 Designated funds**

Purpose of designation	Amount
<b>Winding up costs</b>	£
Satutory redundancy & notice	20,619
Two months wages	18,186
Lease	22,000
Legal fees	1,000
Creditors	571
<b>Total</b>	<b><u>62,376</u></b>

**Note 13 Transactions with trustees and related parties**

**13.1 Trustee remuneration**

Two trustees were employed as temporary, part-time minibus drivers to cover for two periods of absence of one of the paid minibus drivers

Trustees employed as temporary, part-time minibus drivers	2024	2023
G Every	63	1,197
J Tallis	127	423
<b>Total</b>	<b><u>190</u></b>	<b><u>1,620</u></b>

**13.2 Trustees' mileage expenses**

Five Trustees were paid mileage expenses as volunteer drivers

	2024	2023
	£	£
Volunteer driver mileage	<b>5,502</b>	3,543
Number of trustees paid	5	5

**13.3 Transaction with related parties**

**Note 14 Members' guarantee**

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it winding up, such an amount as may be required, not exceeding £10.00.

**Note 15 Company details**

Community Voluntary Action Ledbury & District, is a private company limited by guarantee, incorporated in England & Wales, registered no. 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire HR8 2AA.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Detailed statement of financial activities**

Recommended categories by activities

	Unrestricted funds	Restricted funds	2024	2023
<b>INCOME</b>				
<b>Donations and grants</b>				
Donations	51,557	3,500	55,057	93,295
Grants	10,000	31,695	41,695	32,157
	<u>61,557</u>	<u>35,195</u>	<u>96,752</u>	<u>125,452</u>
<b>Investment income</b>				
Bank Interest	2,600	-	2,600	783
<b>Charitable Activities</b>				
Ring & Ride	-	54,528	54,528	46,159
Community Transport	-	31,034	31,034	21,544
Fundraising activities	-	-	-	-
	<u>-</u>	<u>85,562</u>	<u>85,562</u>	<u>67,703</u>
<b>Other activities</b>				
School transport	47,635	-	47,635	47,070
Other income	-	-	-	-
	<u>47,635</u>	<u>-</u>	<u>47,635</u>	<u>47,070</u>
<b>Total incoming resources</b>	<b><u>111,791</u></b>	<b><u>120,757</u></b>	<b><u>232,548</u></b>	<b><u>241,008</u></b>
<b>EXPENDITURE</b>				
<b>Raising funds</b>				
Wages	6,162	-	6,162	5,228
Pensions	150	-	150	124
Postage and stationery	156	-	156	157
	<u>6,468</u>	<u>-</u>	<u>6,468</u>	<u>5,509</u>
<b>Charitable and Trading Activities</b>				
Wages	25,430	44,478	69,908	68,885
Pensions	214	854	1,068	848
Rates and water	281	343	623	426
Insurance	383	766	1,149	1,025
Light and Heat	399	488	887	917
Advertising	-	1,269	1,269	1,837
Training and workshops	-	1,719	1,719	118
Rent	5,054	6,177	11,230	10,038
Motor and travel	10,805	9,982	20,787	25,348
Day trip costs	-	6,701	6,701	2,293
Subscriptions	-	-	-	120
DBS checks	-	249	249	217
Computer system	-	1,170	1,170	2,262
Health and safety	249	-	249	201
R&R driver payments	-	40,663	40,663	34,541
Premises expenses	44	13	58	1,444
Bad debts	47	-	47	70
Vehicles depreciation	6,454	5,395	11,848	15,798
	<u>49,360</u>	<u>120,266</u>	<u>169,626</u>	<u>166,387</u>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2024

**Detailed statement of financial activities (cont.)**

**Recommended categories by activities**

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Support Costs / Overheads allocation</b>				
Wages	39,124	-	39,124	36,364
Pensions	874	-	874	785
Telephone/internet	386	386	772	652
Postage and stationery	108	2,970	3,079	2,904
Sundries	1	66	67	135
Computer system	1,170	-	1,170	227
Subscriptions	310	-	310	35
Welfare/refreshments	572	107	679	919
Cleaning	29	35	65	83
Travel	75	-	75	217
Bank charges	184	1,245	1,429	1,306
Recruitment expenses	-	-	-	84
Consultancy fees	35	-	35	154
Office Equipment depreciation	282	282	565	538
Exceptional items	-	-	-	-
	43,151	5,092	48,243	44,402
<b>Governance costs</b>				
Accountancy Fees	300	-	300	-
Examination Fees	480	-	480	480
AGM expenses	39	-	39	59
Legal Fees	-	-	-	0
	819	0	819	539
Total resources expended	99,797	125,359	225,155	216,838
<b>Net Income/Expenditure</b>	<b>11,994</b>	<b>(4,601)</b>	<b>7,393</b>	<b>24,170</b>

**COMMUNITY VOLUNTARY ACTION LEDBURY & DISTRICT**

England & Wales - Charity number 1137377

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# Accounts

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**Community Voluntary Action Ledbury & District**  
**Report of the Trustees & Unaudited Financial Statements**  
**For the year ended 31st March 2023**

**Registered company number: 07265811 (England & Wales)**  
**Registered charity number 1137377**

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

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## **REPORT OF THE TRUSTEES**

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 31 March 2023. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

### **References and administrative details**

#### **General**

#### **fund**

Registered company number: 07265811

Registered charity number: 1137377

#### **Registered office**

4b Hill House  
Bye Street  
Ledbury  
HR82AA

#### **Trustees**

The following Directors and Trustees served during the year:

Jane Salt (Chair)

John Tallis (Treasurer)

Graham Every

Sue Millington-Jones

David Elliston

Bryan Spencer

Heather Coppock (Appointed 13/03/23)

#### **Independent Examiner**

Luke Keegan

Chartered Management Accountant

1A The Homend

Ledbury

HR8 1BN

## **REPORT OF THE TRUSTEES (CONT)**

### **OBJECTIVES**

The principal objectives for the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and relief of poverty distress and sickness.

Our current objectives are to:

- 1) Facilitate access to healthcare
- 2) Support independent living
- 3) Reduce loneliness
- 4) Reduce rural isolation
- 5) Promote wellbeing in later life through volunteering

### **IMPACT REPORT**

#### **Facilitating access to healthcare**

Community Voluntary Action Ledbury & District (CVALD) runs the Ring & Ride volunteer car service for Ledbury and its surrounding villages, which provides transport to people who do not have access to a car and cannot use public transport. In total, in 22-23 the service made 3,770 journeys, a 15% increase on 21-22.

The primary aim of the service is to help those that struggle with transport to get to medical appointments. In 22-23 the service took 306 people to 1,800 healthcare appointments. 800 of these journeys were for hospital appointments.

During the year we undertook a survey of users and 95% respondents rated the Ring & Ride service as "very good" or "excellent"

#### **Supporting Independent Living**

The charity provides a number of services aimed at helping the elderly and other vulnerable and disabled people to continue living independent lives in their own homes.

These include:

- Ring & Ride transport for shopping and other day to day necessities such as hairdressers, bank and Post Office. During the year we took 62 people on 476 shopping journeys. We also took 24 people to 59 hairdressing appointments.
- Undertaking shopping for a small number of individuals who are housebound. During the year we undertook 162 shops for 8 users
- Delivering food parcels to users of Ledbury Foodbank. We delivered 65 food parcels to 23 users in Ledbury

#### **Reducing loneliness**

We know that 78% of our users are over the age of 75 and 65% live alone. We run a programme of minibus day-trips, pub lunches and other event designed to provide an easy way for our members to get out of the house and socialise.

During the year we ran 53 day trips, 24 pub lunches and 15 shopping trips. In total, 114 users went on one or more of these trips.

## **REPORT OF THE TRUSTEES (CONT)**

### **Combating rural isolation**

Twenty-five percent (120) of our registered members live in small villages and hamlets between two and eight miles outside of Ledbury and do not have access to a car. These villages have few amenities and very limited public transport. The Ring & Ride service, provide these people with an affordable and flexible transport option.

We also run a weekly Community Bus serving a isolated Park Home retirement village.

### **Promoting wellbeing in later life through volunteering**

During 22-23, CVALD's services were delivered by 71 volunteers, 68 of whom are retired. In total, we estimate that these volunteers completed over 6,300 hours of service during the year.

### **Fundraising**

During the year we received donations and grants from the following organisations whose invaluable support we gratefully acknowledge:

Arnold Clarke Foundation  
Baron Davenport's Charity  
DMF Ellis Charitable Trust  
Eveson Trust  
Garfield Weston  
Herefordshire Council  
Ledbury Town Council  
Matthew Wrightson Charity Trust  
A N McKechnie Foundation  
National Lottery Community Fund  
Schroder Charity Trust  
Sir Jules Thorn Trust (Ann Rylands)  
Sir Robert McAlpine Trust  
Trefoil Trust  
WED Charitable Trust  
Woodroffe Benton Foundation  
WO Street Charitable Trust

## **REPORT OF THE TRUSTEES (CONT)**

### **FINANCIAL REPORT**

#### **Income**

The total income for 2022-23 was £241,008 an increase of £65,549 on the previous year. This was attributable to significant increases in Trust Fund income, user cost recovery fees and home-to-school contract income.

#### **Expenditure**

Total expenditure was £216,838 (£188,573 in 2021-22), an increase of £28,265. This was primarily due to increases in the following:

- volunteer driver expenses, in proportion to the increase in number of journeys);
- minibus fuel costs due to the Ukrainian conflict;
- staff wages to address the increase in the cost of living.

#### **Reserves**

It is the policy of the trustees to maintain reserves as follows:

#### **Restricted funds**

These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £67,535

#### **Unrestricted funds**

Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund. It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £46,220. The general fund stands at £88,623 (£65,400 in 2021-22), bringing the total unrestricted reserves to £134,842 (£112,852 in 2021-22).

#### **Going concern**

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

#### **Induction of new trustees**

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

Community Voluntary Action Ledbury District  
for the year ended 31st March 2023

**DECLARATIONS**

The company has taken advantage of the small companies exemption in preparing the report above.

The trustees declare that they have approved the Trustees' Report (including Director's report) above.

Jane Salt (Chair)

John Tallis (Treasurer)

Date

Date

## **Independent Examiner's Report to the trustees of Community Voluntary Action Ledbury and District Limited**

I report on the accounts for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

The charity's Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to: i) keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and ii) prepare accounts which accord with the accounting records, comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met

(cont)

**Independent examiner's statement (cont)**

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Luke Keegan, Chartered Management Accountant  
1A The Homend  
Ledbury  
Herefordshire, HR8 1BN

**Statement of Financial Activities**  
**(including summary income and expenditure account)**

<b>Recommended categories by activity</b>		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023</b>	<b>2022</b>
	Notes	£	£	£	£
<b>INCOME</b>					
Donations and legacies	3	76,525	48,927	125,453	85,791
Charitable activities	3		67,703	67,703	54,192
Other trading activities	3	47,070	-	47,070	35,457
Investments	3	783	-	783	18
Separate material item of income	3	-	-	-	-
Other	3	-	-	-	-
<b>Total</b>		<b>124,379</b>	<b>116,630</b>	<b>241,008</b>	<b>175,458</b>
<b>EXPENDITURE</b>					
Raising Funds	4	5,509	-	5,509	1,361
Charitable activities	4	-	114,451	114,451	78,140
Other trading activities	4	51,461	-	51,461	21,375
Management, administration &	4	45,417	-	45,417	87,697
<b>Total</b>		<b>102,387</b>	<b>114,451</b>	<b>216,838</b>	<b>188,573</b>
Transfers between funds		-	-	-	-
Net movement in funds		21,992	2,179	24,170	(13,115)
Reconciliation of funds :					
Total funds brought forward		112,852	65,356	178,208	191,323
<b>Total funds carried forward</b>		<b>134,844</b>	<b>67,535</b>	<b>202,378</b>	<b>178,208</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**BALANCE SHEET**

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Fixed Assets</b>					
Tangible assets	7	931	47,579	48,510	64,407
<b>Total Fixed Assets</b>		<b>931</b>	<b>47,579</b>	<b>48,510</b>	<b>64,407</b>
<b>Current Assets</b>					
Debtors	8	6,334	5,727	12,061	9,645
Cash at bank and in hand	9	132,161	21,088	153,249	113,062
<b>Total Current Assets</b>		<b>138,495</b>	<b>26,815</b>	<b>165,310</b>	<b>122,707</b>
Creditors amounts falling due within one year	10	(4,582)	(6,859)	(11,441)	(8,906)
<b>Net Current assets/(Liabilities)</b>		<b>133,912</b>	<b>19,956</b>	<b>153,868</b>	<b>113,801</b>
Total assets less current liabilities		<b>134,844</b>	<b>67,535</b>	<b>202,379</b>	<b>178,208</b>
<b>Funds of the Charity</b>					
Restricted income funds	12.2	-	67,535	<b>67,535</b>	65,356
Unrestricted funds	12.1	134,844	-	<b>134,844</b>	112,852
<b>Total funds</b>		<b>134,844</b>	<b>67,535</b>	<b>202,378</b>	<b>178,208</b>

Jane Salt  
Chair of Trustees

John Tallis  
Treasurer

Date

Date

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by

John Tallis  
Treasurer

## NOTES TO FINANCIAL STATEMENTS

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

### Note 2 Accounting policies

#### 2.1 Income

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when: i) the charity becomes entitled to the resource ii) it is more likely than not the Trustees will receive the resources, iii) monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies** Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.

**Government grants** The charity has received government grants in the reporting period

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale, the value of the stock is charged against "income from other trading activities"</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA</p>
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
<b>2.2 Expenditure and Liabilities</b>	
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	There was deferred income due to trips being prepaid
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.
<b>2.3 Assets</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100.00. They are valued at cost. The depreciation methods used are disclosed in Note 7.
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset  
investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**Note 3 Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Donations and grants</b>				
Donations and gifts	76,525	9,770	86,295	63,182
Grants from government	-	39,157	39,157	22,609
<b>Total</b>	<b>76,525</b>	<b>48,927</b>	<b>125,453</b>	<b>85,791</b>
<b>Charitable Activities</b>				
Membership Fees	-	4,957	4,957	4,014
Ring & Ride Trip fees	-	41,394	41,394	32,772
Community transport fees	-	21,351	21,351	17,268
Fundraising activities				137
<b>Total</b>	<b>-</b>	<b>67,703</b>	<b>67,703</b>	<b>54,191</b>
<b>Trading activities</b>				
School transport	47,070	-	47,070	35,312
Other				146
<b>Total</b>	<b>47,070</b>	<b>-</b>	<b>47,070</b>	<b>35,458</b>
<b>Income from investments</b>				
Bank Interest	783	-	783	18
<b>Total Income</b>	<b>124,379</b>	<b>116,630</b>	<b>241,008</b>	<b>175,458</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2022

**Note 4 Expenditure**

Analysis of Expenditure	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
<b>Expenditure on raising funds</b>				
Incurring seeking donations	5,509	-	5,509	1,361
<b>Total expenditure on raising funds</b>	<b>5,509</b>	<b>-</b>	<b>5,509</b>	<b>1,361</b>
<b>Expenditure on charitable activities</b>				
Ring & Ride	-	73,897	73,897	48,034
Mobility	-	-	-	471
Community Transport	-	23,846	23,846	29,635
Other Charitable activities	-	16,707	16,707	-
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>114,451</b>	<b>114,451</b>	<b>78,140</b>
<b>Other trading activities</b>				
Expenditure on school Contracts	<b>51,461</b>	-	<b>51,461</b>	<b>21,375</b>
<b>Other</b>				
Management/administration	<b>45,417</b>	-	<b>45,417</b>	<b>87,697</b>
<b>Total Expenditure</b>	<b>102,387</b>	<b>114,451</b>	<b>216,838</b>	<b>188,573</b>

**Note 5 Staff Cost**

	2023	2022
	£	£
Wages & Salaries (InC NI)	<b>110,477</b>	92,470
Pension costs	<b>1,757</b>	1,521
<b>Total</b>	<b>112,234</b>	<b>93,991</b>

The charity considers its key management personnel comprised the General Manager and the Finance Officer. The total employment benefits including employer pension contributions of the key management personnel were £52,042 (2022 £43,650)

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

	2023	2022
Charitable activities	<b>2</b>	2
Management/administration	<b>2</b>	2
Other trading activities	<b>2</b>	2
	<b>6</b>	6

No employees received emoluments in excess of £60,000

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**Note 6 Details of certain types of expenditure**

	2023	2022
	£	£
Independent examiners fee	480	480
Advisory fees	119	-
Legal Fees	-	-

**Note 7 Tangible Fixed assets**

<b>7.1 Cost or valuation</b>	Plant & machinery	Fixtures & fittings	Motor Vehicles	Computer equipment	Total
	£	£	£	£	£
As at 1st April 2022	160	1,358	196,619	10,647	208,783
Additions	-	254	185	-	439
Disposals	(160)				(160)
As at 31st March 2023	-	1,612	196,804	10,647	209,062
 <b>7.2 Depreciation &amp; impairments</b>					
As at 1st April 2022	115	884	133,427	9,850	144,277
Depreciation 22-23	-	106	15,798	487	16,391
Depreciation disposals	45	-	-	-	
As at 31st March 2023	160	990	149,225	10,337	160,712
 <b>Net book value</b>					
As at 31st March 2022	45	482	63,192	727	64,445
As at 31st March 2023	-	622	47,579	309	48,510

**Basis for depreciation**

Motor vehicles	25% reducing balance
Plant & machinery	10% straight line
Fixtures & fittings	20% straight line
Computer equipment	33% straight line

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**Note 8 Debtors and prepayments**

**8.1 Analysis of debtors**

	2023	2022
	£	£
Trade debtors	12,069	9,418
Prepayments and accrued income	-	158
Bad debt provision	(70)	-
Other debtors	61	69
<b>Total</b>	<b><u>12,061</u></b>	<b><u>9,645</u></b>

**Note 9 Cash at bank and in hand**

Short term deposits		
Cash at bank and on hand	153,249	113,062
Amounts released to income from previous periods		
<b>Balance at 31st March 2023</b>	<b><u>153,249</u></b>	<b><u>113,062</u></b>

**Note 10 Creditors and accruals**

	Amounts falling due within one year		Amounts falling due after more than 1 year	
	2023	2022	2023	2022
Bank loans and overdrafts	-	-	-	-
Trade creditors	6,859	5,185	-	-
Other creditors	16	-	-	-
Taxation and social security	3,449	1,698	-	-
VAT		1,058	-	-
Pension contributions	456	299	-	-
Accruals	480	480	-	-
Deferred income	181	185	-	-
<b>Total</b>	<b><u>11,441</u></b>	<b><u>8,905</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**Note 11 Deferred income**

	2023	2022
Balance at at the start of the reporting period	185	537
Amounts added in current period	181	185
Amounts released to income from previous period	(185)	(537)
Balance at at the end of the reporting period	<b><u>181</u></b>	<b><u>185</u></b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**Note 12 Charity funds**

**12.1 Details of material funds held and movements during the period**

	<b>31.03.22</b>	<b>Movement in</b>	<b>Movement out</b>	<b>Transfer between funds</b>	<b>31.03.23</b>
<b>Unrestricted</b>					
General fund	65,400	124,378	(102,387)	1,232	88,623
Designated fund	47,452			(1,232)	46,220
	<b>112,852</b>	<b>124,378</b>	<b>(102,387)</b>		<b>134,842</b>
<b>Restricted</b>					
Ring & Ride	1,283	78,316	(73,897)	252	5,954
Ring & Ride vehicle	6,115	-	(1,529)	0	4,586
Community Transport	30,868	21,544	(23,846)	0	28,566
DOT grant	26,209		(5,409)		20,800
Herefordshire Community Foundation	881	-		0	881
National Lottery Community Fund	-	9,770	(9,770)	0	-
Hereford Council Refugee Transport grant	-	7,000		(252)	6,748
	<b>65,356</b>	<b>116,630</b>	<b>(114,451)</b>	<b>0</b>	<b>67,535</b>
	<b>178,208</b>	<b>241,008</b>	<b>(216,838)</b>	<b>0</b>	<b>202,377</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**12.2 Details of material funds held and movements during the previous reporting period**

	31.03.21	Movement in	Movement out	Transfer between funds	31.03.22
	£	£	£	£	£
<b>Unrestricted</b>					
General Fund	60,665	75,794	(54,978)	(16,082)	<b>65,400</b>
Ledbury Town Council Designated Fund	38,815	-	0	8,637	-
	<b>99,480</b>	<b>85,794</b>	<b>(64,978)</b>	<b>(7,445)</b>	<b>112,852</b>
<b>Restricted</b>					
Ring & Ride	6,671	57,015	(70,800)	8,397	1,283
Ring & Ride Vehicle	8,153	-	(2,038)	0	6,115
Community Transport	41,157	21,648	(30,985)	(952)	30,868
DOT Grant	34,946	-	(8,737)	0	26,209
Herefordshire Community Foundation	916	1,000	(1,035)	0	881
National Lottery	-	10,000	(10,000)	0	-
	<b>91,843</b>	<b>89,663</b>	<b>(123,595)</b>	<b>7,445</b>	<b>65,356</b>
	<b>191,323</b>	<b>175,457</b>	<b>(188,573)</b>	<b>0</b>	<b>178,208</b>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**12.3 Transfers between funds**

Reason for transfer	Amount £
---------------------	-------------

**12.4 Designated funds**

Purpose of designation	Amount £
<b>Winding up costs</b>	
Satutory redundancy & notice	16,693
Two months wages	17,083
Lease	11,000
Legal fees	1,000
Creditors	443
<b>Total</b>	<u><u>46,220</u></u>

**Note 13 Transactions with trustees and related parties**

**13.1 Trustee remuneration**

Two trustees were employed as temporary, part-time minibus drivers to cover for two periods of sickness absence of one of the paid minibus drivers

Trustees employed as temporary, part-time minibus	2023	2022
G Every	1,197	-
J Tallis	423	-
<b>Total</b>	<u><u>1,620</u></u>	<u><u>-</u></u>

**13.2 Trustees' mileage expenses**

Five Trustees were paid mileage expenses as volunteer drivers

	2023	2022
	£	£
Volunteer driver mileage	<b>3,543</b>	3,509
Number of trustees paid	5	5

**13.3 Transaction with related parties**

There have been no related party transactions

**Note 14 Members' guarantee**

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it winding up, such an amount as may be required, not exceeding £10.00.

**Note 15 Company details**

Community Voluntary Action Ledbury & District, is a private company limited by guarantee, incorporated in England & Wales, registered no. 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire HR8 2AA.

Community Voluntary Action Ledbury District  
For the year ended 31st March 2023

**Detailed statement of financial activities**

Recommended categories by activities

	Unrestricted funds	Restricted funds	2023	2022
<b>INCOME</b>				
<b>Donations and grants</b>				
Donations	76,525	16,770	93,295	63,182
Grants	-	32,157	32,157	22,609
	<u>76,525</u>	<u>48,927</u>	<u>125,452</u>	<u>85,791</u>
<b>Investment income</b>				
Bank Interest	783	-	783	18
<b>Charitable Activities</b>				
Ring & Ride	-	46,159	46,159	36,786
Community Transport	-	21,544	21,544	17,268
Fundraising activities	-	-	-	137
	<u>-</u>	<u>67,703</u>	<u>67,703</u>	<u>54,191</u>
<b>Other activities</b>				
School transport	47,070	-	47,070	35,312
Other income	-	-	-	146
	<u>47,070</u>	<u>-</u>	<u>47,070</u>	<u>35,458</u>
<b>Total incoming resources</b>	<b><u>124,378</u></b>	<b><u>116,630</u></b>	<b><u>241,008</u></b>	<b><u>175,458</u></b>
<b>EXPENDITURE</b>				
<b>Raising funds</b>				
Wages	5,228	-	5,228	1,361
Pensions	124	-	124	-
Postage and stationery	157	-	157	-
	<u>5,509</u>	<u>-</u>	<u>5,509</u>	<u>1,361</u>
<b>Charitable and Trading Activities</b>				
Wages	27,796	41,089	68,885	67,787
Pensions	113	735	848	344
Rates and water	192	234	426	211
Insurance	461	564	1,025	1,582
Light and Heat	413	504	917	1,280
Advertising	-	1,837	1,837	1,389
Training and workshops	30	88	118	735
Rent	4,538	5,500	10,038	10,450
Motor and travel	14,147	11,200	25,348	16,817
Day trip costs	-	2,293	2,293	2,357
Subscriptions	-	120	120	-
DBS checks	-	217	217	220
Computer system	-	2,262	2,262	1,500
Health and safety	90	111	201	1,110
R&R driver payments	-	34,541	34,541	27,470
Premises expenses	650	794	1,444	348
Bad debts	-	70	70	54
Machinery depreciation	-	-	-	-
Vehicles depreciation	8,860	6,937	15,798	21,069
	<u>57,290</u>	<u>109,097</u>	<u>166,387</u>	<u>154,723</u>

Community Voluntary Action Ledbury District  
For the year ended 31st March 2022

**Detailed statement of financial activities (cont\_**  
**Recommended categories by activities**

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Support Costs / Overheads allocation</b>				
Wages	36,364	-	36,364	23,322
Pensions	785	-	785	1,177
Telephone/internet	130	522	652	693
Postage and stationery	304	2,599	2,904	2,158
Sundries	66	69	135	451
Computer system	227	-	227	744
Covid Expenses	-	-	-	186
Subscriptions	35	-	35	220
Welfare/refreshments	463	456	919	
Cleaning	37	46	83	126
Travel	77	140	217	230
Bank charges	178	1,128	1,306	1,144
Recruitment expenses	84	-	84	275
Consultancy fees	154	-	154	-
Office Equipment depreciation	143	394	538	634
Exceptional items			-	
	39,048	5,354	44,402	31,360
<b>Governance costs</b>				
Auditors' remuneration for non audit work	-	-	-	0
Accountancy fees	480	-	480	480
AGM expenses	59	-	59	112
Legal Fees			-	537
	539.29	0	539	1,129
 Total resources expended	102,387	114,451	216,838	188,573
 Net income/expenditure	21,991	2,179	24,170	(13,115)

**COMMUNITY VOLUNTARY ACTION LEDBURY & DISTRICT**

England & Wales - Charity number 1137377

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# Accounts

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**Community Voluntary Action Ledbury and District**

**Report of the Trustees and Unaudited Financial Statements**

**For the Year Ended 31st March 2022**

**Registered Company Number: 07265811 (England and Wales)**

**Register Charity Number :1137377**

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

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**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**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 31 March 2021. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07265811 (England and Wales)

**Registered Charity number**

1137377

**Registered office**

4b Hill House  
Bye Street  
Ledbury  
Herefordshire  
HR8 2AA

**Trustees**

The following Directors and Trustees served during the year

J Salt

G Every

B Spencer

Ms S E Millington Jones

J E Tallis

D Elliston

Y Tustain

resigned 20.12.21

**Independent examiner**

Luke Keegan  
Chartered Management Accountant  
1A The Homend  
Ledbury  
Herefordshire  
HR8 1BN

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**REPORT OF THE TRUSTEES (CONT)**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principle objectives of the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and relief of poverty distress and sickness.

Our current aims are to:

- facilitate access to healthcare.
- support independent living
- reduce loneliness
- reduce rural isolation
- promoting wellbeing in later life through volunteering

**Impact of Covid 19**

The Covid 19 pandemic continued to have an impact on the operation of the charity during the year.

The impacts included:

- Volunteer drivers choosing to withdraw or restrict their activities
- Restrictions on the number of staff in the office.
- Volunteers and staff having to self-isolate.
- One member of staff being unable to continue working due to long-covid.
- Minibuses being restricted 50% of their capacity to allow for social-distancing

**Significant activities**

**1. Ring and Ride**

During the year the number of registered users of the volunteer car service rose from 411 to 460. The service completed 6,540 individual trips (or around 3,270 return journeys). This compares to 3,113 in 20-21 (impacted by Covid) and 6969 trips in 2019-20, our busiest year on record. 35% of this year's journeys were for medical/healthcare appointments. The total included a significant number of Covid related journeys, i.e. trips to vaccination centres and for pre-hospital admission testing. At the start of the year, the service was being delivered by 30 active volunteer drivers. By the end of the year, the number of drivers had increased to 45.

**2. Mini-bus excursions**

We were able to operate a programme of minibus trips for the elderly, but for the first nine months we had to operate the minibuses at half capacity (8 passengers instead of 16) to maintain social distancing. In total we ran 81 trips, a mixture of pub lunches, shopping trips and trips to local attractions.

## **Community Voluntary Action Ledbury and District For the Year Ended 31st March 2022**

### **REPORT OF THE TRUSTEES (CONT)**

#### **3. Community Transport**

Community group travel continued to be severely impacted by the pandemic, with most community groups choosing not to restart their operation until late in the year.

#### **4. Shopping service**

During the year we undertook 353 shops and food bank deliveries for 37 individuals

#### **5. School Transport**

The Charity's two home-to-school contracts continued to run normally during the year. Both these contracts ended in March 22 in line with Herefordshire Council's programme of re-tendering these services. CAL submitted bids for three of the new contracts and was successful in winning two of these. The new contracts commenced from April 22.

#### **6. Volunteering**

Almost all CAL's services are delivered by volunteers. Through the course of the year over 55 volunteers were involved in call-handling and driving for Ring & Ride, driving our mini-buses and undertaking shopping and delivering foodbank parcels. We are enormously grateful for their efforts.

#### **7. Fundraising**

During the year we received donation and grants from the following organisations whose support we gratefully acknowledge:

Astor Foundation  
Edward Gostling Foundation  
Eveson Trust  
Garfield Weston Foundation  
Herefordshire Council  
Ledbury One Stop Shop  
Ledbury Town Council  
National Lottery  
Sir Jules Thorn  
Trefoil Trust

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**REPORT OF THE TRUSTEES (CONT)**

**FINANCIAL REVIEW**

**Review of the charity's financial position at the end of the year**

Overall, the charity made a loss of £13,116 for the year 2021-22 (£23,193 for 2020-21).

**Income**

Total income was £175,458 an increase £32,116 on the previous year. Much of this increase was accounted for by an increase in income from charitable activities from £21,435 in 20-21 to £54,132 due to the post Covid recovery.

**Expenditure**

Total expenditure was £188,573, an increase of £22,037. The majority of the increase was due to the increase in direct costs, such as volunteer mileage payments, arising from the increased levels of activity. There was an increase of £37,231 in the wages attributable to charitable activities, due to the General Manager spending an increased proportion of his time on operations to cover for staff absences. To a large extent, this was balanced by a corresponding £31,224 reduction in wages attributable to overheads.

**Reserves Policy**

It is the policy of the trustees to maintain reserves as follows:

**Restricted Funds**

These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £65,356 (£91,843 in 20-21)

**Unrestricted funds**

Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund. It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £47,452. The general fund stands at £65,400 (£60,665 in 2020-21), bringing the total unrestricted reserves to £112,852 (£99,480 in 2020-21).

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**REPORT OF THE TRUSTEES (CONT)**

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

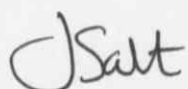
**Induction and training of new trustees**

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

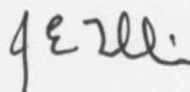
**DECLARATIONS**

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustee's report (including director's report) above.

**ON BEHALF OF THE BOARD:**



Jane Salt  
Chair of Trustees  
12 September 2022



John Tallis  
Treasurer  
12 September 2022

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**Independent Examiner's Report to the trustees of Community Voluntary Action Ledbury and District Limited**

I report on the accounts for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

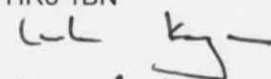
(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Luke Keegan, Chartered Management Accountant  
1A The Homend  
Ledbury  
Herefordshire, HR8 1BN

Date:

  
14th September 2022

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**


**Statement of financial activities (including summary income and expenditure account)**

Recommended categories by activity	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Income</b>					
<b>Income and endowments from</b>					
Donations and legacies	3	50,182	35,609	85,791	87,865
Charitable activities	3	137	54,055	54,192	21,435
Other trading activities	3	35,457	-	35,457	33,999
Investments	3	18	-	18	44
Separate material item of income	3				
Other					
<b>Total</b>		<b>85,794</b>	<b>89,663</b>	<b>175,458</b>	<b>143,342</b>
<b>Expenditure</b>					
Raising Funds	4		1,361	1,361	2,229
Charitable activities	4	-	78,140	78,140	79,731
Other trading activities	4	21,375	-	21,375	21,375
Other	4	43,603	44,094	87,697	63,200
<b>Total</b>		<b>64,978</b>	<b>123,595</b>	<b>188,573</b>	<b>166,536</b>
Transfers between funds		(7,445)	7,445	-	-
<b>Net movement in funds</b>		<b>13,372</b>	<b>(26,487)</b>	<b>(13,116)</b>	<b>(23,193)</b>
Reconciliation of funds :					
Total funds brought forward		99,480	91,843	191,323	214,516
<b>Total funds carried forward</b>		<b>112,852</b>	<b>65,356</b>	<b>178,207</b>	<b>191,323</b>

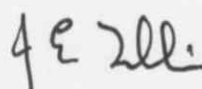
**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**BALANCE SHEET**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Fixed Assets</b>					
Tangible assets	7	334	64,073	64,407	85,336
<b>Total Fixed Assets</b>		<b>334</b>	<b>64,073</b>	<b>64,407</b>	<b>85,336</b>
<b>Current Assets</b>					
Debtors	8	4,400	5,245	9,645	6,608
Cash at bank and in hand	9	110,596	2,466	113,062	122,794
<b>Total Current Assets</b>		<b>114,995</b>	<b>7,711</b>	<b>122,707</b>	<b>129,403</b>
Creditors amounts falling due within one year	10	(2,478)	(6,428)	(8,906)	(23,416)
<b>Net Current assets/(Liabilities)</b>		<b>112,518</b>	<b>1,283</b>	<b>113,801</b>	<b>105,987</b>
<b>Total assets less current liabilities</b>		<b>112,851</b>	<b>65,356</b>	<b>178,208</b>	<b>191,323</b>
<b>Funds of the Charity</b>					
Restricted income funds	12.2	-	65,356	65,356	91,843
Unrestricted funds	12.1	112,852	-	112,852	99,480
<b>Total funds</b>		<b>112,852</b>	<b>65,356</b>	<b>178,208</b>	<b>191,323</b>



Jane Salt  
Chair of Trustees  
12 September 2022



John Tallis  
Treasurer  
12 September 2022

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

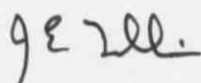
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by



John Tallis  
Treasurer  
12 September 2022

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**Note 2 Accounting policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.

**Government grants**

The charity has received government grants in the reporting period

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.2 Expenditure and Liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

**Deferred income** There was deferred income due to trips being prepaid

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100.00

They are valued at cost.

The depreciation rates and methods used are disclosed in note 7.

They are valued at cost.

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**

<b>Note 3</b>	<b>Income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
		<b>Funds</b>	<b>Funds</b>	<b>£</b>	<b>£</b>
		<b>£</b>	<b>£</b>		
<b>Analysis of income</b>					
	<b>Donations and legacies</b>				
	Donations and gifts	50,182	13,000	63,182	62,747
	General grants provided by government/other charities	-	22,609	22,609	25,117
	<b>Total</b>	<b>50,182</b>	<b>35,609</b>	<b>85,791</b>	<b>87,865</b>
<b>Charitable activities</b>					
	Fees	-	4,014	4,014	3,369
	Ring and Ride	-	32,772	32,772	15,331
	Mobility	-	-	-	-
	Community Transport	-	17,268	17,268	2,735
	Fundraising Activities	137	-	137	-
	<b>Total</b>	<b>137</b>	<b>54,055</b>	<b>54,192</b>	<b>21,435</b>
<b>Other Trading Activities</b>					
	School Transport	35,312	-	35,312	33,997
	Other	146	-	146	2
	<b>Total</b>	<b>35,457</b>	<b>-</b>	<b>35,457</b>	<b>33,999</b>
<b>Income from Investments</b>					
	Interest Income	18	-	18	44
	<b>Total Income</b>	<b>85,794</b>	<b>89,663</b>	<b>175,458</b>	<b>143,342</b>

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**

**Note 4 Expenditure**

Analysis of expenditure	Unrestricted	Restricted	2022	2021
	Funds	Funds	£	£
	£	£		
<b>Expenditure on raising funds</b>				
Incurring seeking donations	-	1,361	1,361	2,229
<b>Total expenditure on raising funds</b>	<u>-</u>	<u>1,361</u>	<u>1,361</u>	<u>2,229</u>
<b>Expenditure on charitable activities</b>				
Ring and Ride	-	48,034	48,034	48,034
Mobility	-	471	471	471
Community Transport	-	29,635	29,635	29,635
Fundraising Activities	-	-	-	66
Coneygree Federation	-	-	-	1,525
<b>Total expenditure on charitable funds</b>	<u>-</u>	<u>78,140</u>	<u>78,140</u>	<u>79,731</u>
<b>Other trading activities</b>				
Expenditure on School contracts	<u>21,375</u>	-	<u>21,375</u>	21,375
<b>Other</b>	<u>43,603</u>	<u>44,094</u>	<u>87,697</u>	<u>63,200</u>
<b>Total expenditure</b>	<u><u>64,978</u></u>	<u><u>123,595</u></u>	<u><u>188,573</u></u>	<u><u>166,536</u></u>

**Note 5 Staff Costs**

	2022	2021
	£	£
Wages and salaries	92,470	87,331
Other pension costs	1,521	1,378
	<u>93,991</u>	<u>88,709</u>

The Charity considers its key management personnel comprised General Manager and the Finance Officer. The total employment benefits including employer pension contributions of the key management personnel were £43,650 (2020: £33,378).

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

	2022	2021
	£	£
Charitable service	2	2
General Manager and Finance Officer	2	2
Other Trading Activities	2	2
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**Note 6 Details of certain types of expenditure**

	2022	2021
	£	£
Independent examiner's fee	480	480
Tax advisory fees	-	-
Legal fees	400	400

**Note 7 Tangible fixed assets**

<b>7.1 Cost or Valuation</b>	Plant and Machinery	Fixtures & Fittings	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
As at 1 April 2021	875	1,358	196,619	9,732	208,584
Additions	-	-	-	915	915
Disposals	(715)	-	-	-	(715)
As at 31st March 2022	160	1,358	196,619	10,647	208,784

**7.2 Depreciation and impairments**

As at 1 April 2021	683	783	112,364	9,418	175,652
Depreciation	5	115	21,064	519	21,703
Depreciation Disposals	(573)	-	-	-	(573)
As at 31st March 2022	115	898	133,428	9,937	196,781

**Net book Value**

As at 31st March 2022	45	460	63,191	711	64,407
As at 31st March 2021	192	575	84,255	314	85,336

**Basis for Depreciation**

Motor Vehicles	25% Reducing balance
Plant and Machinery	10 % Straight Line
Fixtures and Fittings	20% Straight Line
Computer Equipment	33 % Straight Line

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**

**Note 8 Debtors and prepayments**

**8.1 Analysis of debtors**

	2022	2021
	£	£
Trade debtors	9,418	6,087
Prepayments and accrued income	158	452
Bad debt provision	-	-
Other debtors	69	69
<b>Total</b>	<b>9,645</b>	<b>6,608</b>

	2022	2021
	£	£
<b>9 Cash at bank and in hand</b>		
Short term deposits		
Cash at bank and on hand	113,062	122,794
Amounts released to income from previous periods		
<b>Balance at the end of the reporting period</b>	<b>113,062</b>	<b>122,794</b>

**Note 10 Creditors and accruals**

**10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022	2021	2022	2021
	£	£	£	£
Bank loans and overdrafts	-	-	-	-
Trade creditors	5,185	2,163	-	-
Other creditors	-	18,000	-	-
Taxation and social security	1,698	1,393	-	-
VAT	1,058	573	-	-
Pension Contributions	299	270	-	-
Accruals	480	480	-	-
Deferred income	185	537	-	-
<b>Total</b>	<b>8,906</b>	<b>23,416</b>	<b>-</b>	<b>-</b>

**11 Deferred income**

	2022	2021
Balance at the start of the reporting period	537	573
Amounts added in current period	185	537
Amounts released to income from previous periods	(537)	(573)
<b>Balance at the end of the reporting period</b>	<b>185</b>	<b>537</b>

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**Note 12**                      **Charity Funds**

**12.1 Details of material funds held and movements during the current reporting period**

	<b>31.03.21</b>	<b>Movement In</b>	<b>Movement Out</b>	<b>Transfer Between Funds</b>	<b>31.03.22</b>
<b>Unrestricted</b>					
General Fund	60,665	75,794	(54,978)	(16,082)	<b>65,400</b>
Ledbury Town Council Designated Fund	-	10,000	(10,000)		-
	38,815	-		8,637	<b>47,452</b>
	<u>99,480</u>	<u>85,794</u>	<u>(64,978)</u>	<u>(7,445)</u>	<u><b>112,852</b></u>
<b>Restricted</b>					
<b>Fund names</b>					
Community Transport	41,157	21,648	(30,985)	(952)	<b>30,868</b>
Ring and Ride	6,671	57,015	(70,800)	8,397	<b>1,283</b>
DOT Grant	34,946		(8,736)		<b>26,209</b>
R&R Transport	8,153		(2,038)		<b>6,115</b>
Herefordshire Comm Found	916	1,000	(1,035)		<b>881</b>
Lottery	-	10,000	(10,000)		-
	<u>91,843</u>	<u>89,663</u>	<u>(123,595)</u>	<u>7,445</u>	<u><b>65,356</b></u>
	<u><u>191,323</u></u>	<u><u>175,458</u></u>	<u><u>(188,573)</u></u>	<u><u>0.04</u></u>	<u><u><b>178,208</b></u></u>

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**12.2 Details of material funds held and movements during the previous reporting period**

	31.03.20	Net Movement in funds		Transfer	31.03.21
		In	Out	Between Funds	
<b>Unrestricted</b>					
General Fund	23,304	69,880	(32,256)	(263)	60,665
Ledbury Town Council	-	10,000	(10,000)	-	-
Sobell	-	8,000	(8,000)	-	-
Designated Fund	36,499	-	-	2,316	38,815
	<u>59,803</u>	<u>87,880</u>	<u>(50,256)</u>	<u>2,053</u>	<u>99,480</u>
<b>Restricted</b>					
<b>Fund names</b>					
Community Transport	57,140	10,722	(24,441)	(2,265)	41,157
Mobility	274		(471)	197	-
Ring and Ride	31,398	35,830	(60,558)		6,671
Friends of Ledbury Hospital	6,500		(6,500)		-
DOT Grant	46,594		(11,649)		34,946
R&R Transport	10,871		(2,718)		8,153
Herefordshire Comm Found	424	910	(418)		916
Coneygree Grant	1,510		(1,525)	15	-
Eveson Trust	-	8,000	(8,000)		-
	<u>154,713</u>	<u>55,462</u>	<u>(116,280)</u>	<u>(2,053)</u>	<u>91,843</u>
	<u>214,516</u>	<u>143,342</u>	<u>(166,536)</u>	<u>-</u>	<u>191,323</u>

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**

<b>12.3 Transfers between funds</b>	<b>Amount</b>
Reason for transfer and where endowment is converted to income, legal power for its conversion	£
Between unrestricted and restricted funds	-

<b>12.4 Designated funds</b>		<b>Amount</b>
Planned use	Purpose of the designation	£
	Redundancy and Notice	19,050
	2 Months Wages	15,962
	Lease	10,000
	Accountancy	1,000
	Legal Fees	1,000
	Creditors	440
		47,452

We had considered the drivers Mileage for the last months of operation but felt that it would be covered by the ring and ride income.  
 We have assumed similar with regards to the minibus running costs at present they are covered by the school contracts this will need to be reviewed at a later date.

**Transactions with Trustees and related parties**  
**Note 13**

**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

**13.2 Trustees' expenses**

	<b>2022</b>	<b>2021</b>
Type of expenses reimbursed	£	£
Volunteer Driver Mileage	3,509	2,282
Minibus collection	-	34
Travel Costs	-	-
Total	3,509	2,316
Number of trustees that expenses were paid to:	5	5

**13.3 Transactions with related parties**

There have been no related party transactions in the reporting period.

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022**

**Note 14      Members guarantee**

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it winding up, such an amount as may be required, not exceeding £10.

**Company details**

Community Voluntary Action Ledbury & District, is a private company, limited by guarantee, incorporated in England and Wales, registered number 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire, HR8 2AA.

Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2022

Detailed Statement of Financial Activities  
Recommended categories by activities

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Income and Endowments</b>				
<b>Donations and legacies</b>				
Donations/income from other organisations	50,182	13,000	63,182	62,747
Grants	-	22,609	22,609	25,117
	<u>50,182</u>	<u>35,609</u>	<u>85,791</u>	<u>87,865</u>
<b>Investment Income</b>				
Bank Interest	18	-	18	44
<b>Charitable activities</b>				
Community Transport		17,268	17,268	2,735
Ring and Ride		32,772	32,772	15,331
Fees		4,014	4,014	3,369
Mobility		-	-	-
Fundraising activities	137	-	137	-
	<u>137</u>	<u>54,055</u>	<u>54,192</u>	<u>21,435</u>
<b>Other Activities</b>				
School Transport	35,312	-	35,312	33,997
Other income	146	-	146	2
	<u>35,457</u>	<u>-</u>	<u>35,457</u>	<u>33,999</u>
<b>Total incoming resources</b>	<b>85,794</b>	<b>89,663</b>	<b>175,458</b>	<b>143,342</b>
<b>Expenditure</b>				
Raising Funds		1,361	1,361	2,295
	<u>-</u>	<u>1,361</u>	<u>1,361</u>	<u>2,295</u>
<b>Charitable activities</b>				
Wages	17,858	49,929	67,787	30,556
Pensions	62	282	344	600
Rates and water	-	211	211	206
Insurance	-	1,582	1,582	1,563
Light and Heat	-	1,280	1,280	800
Advertising	-	1,389	1,389	1,110
Training and workshops	-	735	735	60
Rent	-	10,450	10,450	10,450
Motor and travel	8,433	8,384	16,817	10,252
Trip Entrance fees	-	2,357	2,357	259
Subscriptions			-	-
DBS checks	40	180	220	182
Computer running maintenance costs	-	1,500	1,500	1,500
Health and safety	190	920	1,110	185
R&R Driver payments	-	27,470	27,470	12,968
Premises expenses	60	288	348	208
Bad debts	-	54	54	-
Plant and Machinery depreciation			-	21
Motor vehicles depreciation	10,057	11,012	21,069	28,085
Loss on sale of tangible fixed assets	-	-	-	1,615
Grants to institutions	-	-	-	1,525
	<u>36,700</u>	<u>118,024</u>	<u>154,724</u>	<u>102,145</u>

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2022**

**Detailed Statement of Financial Activities continued**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Other</b>				
Subscriptions	120	100	220	120
Cleaning	126	-	126	117
	<u>246</u>	<u>100</u>	<u>346</u>	<u>237</u>
<b>Support Costs</b>				
<b>Management</b>				
Wages	23,322	-	23,322	54,546
Pensions	1,177	-	1,177	778
Telephone	286	407	693	703
Postage and stationery	85	2,072	2,158	1,737
Sundries	223	229	451	194
AGM expenses	112	-	112	97
Board costs	-	-	-	40
Computer running and maintenance costs	744	-	744	586
Covid Expenses	120	66	186	1,044
Subscriptions			-	-
Friends of CVA			-	-
Travel	53	177	230	62
Bank charges	405	740	1,144	964
Recruitment expenses	275		275	-
Consultancy fees		-	-	-
Computer equipment depreciation	214	420	634	477
Exceptional items	-	-	-	-
	<u>27,016</u>	<u>4,110</u>	<u>31,126</u>	<u>61,227</u>
<b>Governance costs</b>				
Auditors' remuneration for non audit work			-	-
Accountancy fees	480	-	480	480
Legal fees	537	-	537	152
	<u>1,017</u>	<u>-</u>	<u>1,017</u>	<u>632</u>
Total resources expended	<u>64,978</u>	<u>123,595</u>	<u>188,573</u>	<u>166,536</u>
<b>Net income/(expenditure)</b>	<u>20,817</u>	<u>(33,932)</u>	<u>(13,116)</u>	<u>(23,193)</u>

**COMMUNITY VOLUNTARY ACTION LEDBURY & DISTRICT**

England & Wales - Charity number 1137377

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# Accounts

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**Community Voluntary Action Ledbury and District**  
**Report of the Trustees and Unaudited Financial Statements**  
**For the Year Ended 31st March 2021**

**Registered Company Number: 07265811 (England and Wales)**  
**Register Charity Number :1137377**

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

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**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**REPORT OF THE TRUSTEES**

For the year ended 31<sup>st</sup> 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 31 March 2021. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07265811 (England and Wales)

**Registered Charity number**

1137377

**Registered office**

4b Hill House  
Bye Street  
Ledbury  
Herefordshire  
HR8 2AA

**Trustees**

The following Directors and Trustees served during the year

J Salt

G Every

B Spencer

Ms S E Millington Jones

J E Tallis

D Elliston

Y Tustain

Appointed 18th of May 2020

**Independent examiner**

Luke Keegan

Chartered Management Accountant

1A The Homend

Ledbury

Herefordshire

HR8 1BN

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**REPORT OF THE TRUSTEES (CONT)**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objectives of the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness.

**Impact of Covid 19**

20-21 was a year dominated by the Covid 19 pandemic. England's first national lockdown was imposed on 23 March 2020 and the impact of these and subsequent restrictions continued throughout the year. The charity had to rise to the twin challenges of coping with a drastic reduction in existing services and introducing new services to support the community during the pandemic.

**Significant activities**

**1. Ring and Ride**

Ring & Ride is a volunteer car service for people who have difficulty getting around. The service provides a lifeline to a wide range of users, principally the elderly and disabled, who do not have access to a car and are unable to use public transport. Prior to Covid-19, the service had 411 registered users and was undertaking on average 580 individual journeys (a return trip counts as two individual journeys) per month, delivered by a team of 45 volunteer drivers. Following imposition of the first lockdown, demand for the service dropped by almost 90% and almost all the volunteer drivers understandably withdrew their services. However, thanks to the efforts of a small number of volunteers who continued to drive throughout the pandemic we were able to maintain a skeleton service for essential healthcare appointments.

There was a limited but steady recovery in the number of journeys from June to September, but this was halted when the 2nd lockdown was imposed at the end of October. There was a more substantial recovery after the 3rd lockdown was eased in February 21. In total the Ring & Ride service completed 3,113 individual journeys, compared to 6,969 in 2019-20

**2. Community Transport**

All minibus transport, including our day trips for the elderly, transport for the community groups and the community bus route, was halted in March 2020. The Community Bus (seen as an essential service) and some very limited outings were re-started in September, with low passenger numbers, social distancing and the use of masks, together with disinfection of the vehicles between trips.

**3. School Transport**

Our two home-to-school contracts were suspended in at the start of the lockdown and did not re-start until September. However, Herefordshire Council continued to pay the monthly fee at 90% of contract value.

## **Community Voluntary Action Ledbury and District For the Year Ended 31st March 2021**

### **REPORT OF THE TRUSTEES (CONT)**

#### **4. Covid 19 Response**

The town of Ledbury provided an outstanding response to the Covid 19 pandemic. Community Action Ledbury worked closely with Herefordshire Council, the Town Council, other community groups and many volunteers to ensure vulnerable people and those self-isolating received the support they needed.

Following imposition of the first lockdown it rapidly became apparent we would need to introduce a number of new services to address the needs of the community, particularly those self-isolating. These included:

Shopping – our volunteers undertook 615 shops for 73 different people, purchasing and delivering goods to the value of £21,700.

Prescription collection and delivery – collected and delivered more than 500 prescriptions.

Delivery of Foodbank parcels

Delivery of meals-on-wheels for Ledbury

#### **5. Coneygree Fund**

The Coneygree Fund was a fund administered by CAL with grants being made from the fund to support local voluntary organisations. During the year, the final £1,510 of the fund was spent with grants being made to the following organisations:

Ledbury Carnival Association (£175)

Ledbury Good Companions (£250)

Ledbury Swifts youth football club (£175)

Ledbury Visually Impaired People Support group (£250)

Ledbury Evergreens (£250)

Ledbury 1st Scouts (£175)

Tarrington Friendship (£250)

#### **6. Fundraising**

During the year we received donation and grants from the following organisations whose support we gratefully acknowledge:

Albert Hunt Trust

Baron Davenport's Charity

Ecclesiastical Insurance

Eveson Trust

Foyle Foundation

Garfield Weston Foundation

Ledbury Town Council

Herefordshire Council

Herefordshire Community Foundation

Rachel Charitable Trust

Sobell Foundation

Tesco Bags of Help

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**REPORT OF THE TRUSTEES (CONT)**

**7. Staff Issues**

Throughout the year, CAL's staff responded magnificently to the challenges the Covid-19 imposed on the organisation. They adapted well to working from home during lockdown and worked tirelessly to introduce new services and support the charity's users. Sadly the Ring & Ride Coordinator caught long Covid in at the start of February and was unable to work for the remainder of the year.

**ACHIEVEMENTS AND PERFORMANCE**

The main achievements during the year were:

- The part played by the charity in Ledbury's response to the Covid pandemic.
- Completing 3,113 Ring & Ride trips

**FINANCIAL REVIEW**

**Review of the charity's financial position at the end of the year**

Overall, the charity made a loss of £23,193 for the year 2020-21 (£23,011 for 2019-20).

**Income**

Total income for the year was £143,342 a reduction of 14% on 2019-20

Due to the impact of Covid 19, the income from charitable activities dropped by £43,587 from £65,022 in 19-20 to £21,435.

The situation would have been considerably worse were it not for the following factors:

- £10,000 government support grant
- Herefordshire Council continuing to pay the Community Transport grant at the agreed rate despite the drop in activity and paying the home-to-school contracts at 90% of value during the periods the schools were closed.

**Expenditure**

Total expenditure for the year was £166,536 a reduction of £22,467 on the previous year. This reflects the reduction in activity due to Covid 19, e.g. reduced volunteer driver mileage payments and vehicle running costs. There were increased costs associated with Covid 19 PPE and payment fees incurred in switching from cash to debit card payment for user fees.

**Reserves Policy**

It is the policy of the trustees to maintain reserves as follows:

**Restricted Funds**

These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £91,843

**Unrestricted funds**

Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund. It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £38,815. The general fund stands at £60,665 (£23,304 in 2019-20), bringing the total unrestricted reserves to £99,480 (£59,803 in 2019-20).

Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021

**REPORT OF THE TRUSTEES (CONT)**

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

**Induction and training of new trustees**

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

**DECLARATIONS**

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustee's report (including director's report) above.

**ON BEHALF OF THE BOARD:**

J Salt  
J. SALT  
(CHAIR)  
27/9/21

Date

J.E. Tallis  
J.E. TALLIS  
(TREASURER)  
20/9/21

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**Independent Examiner's Report to the trustees of Community Voluntary Action Ledbury and District Limited**

I report on the accounts for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006;
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Luke Keegan, Chartered Management Accountant  
1A The Homend  
Ledbury  
Herefordshire, HR8 1BN

  
29/09/21

Date:

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**


**Statement of financial activities (including summary income and expenditure account)**


Recommended categories by activity	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Income</b>					
<b>Income and endowments from</b>					
Donations and legacies	3	53,837	34,027	87,865	62,561
Charitable activities	3	-	21,435	21,435	65,022
Other trading activities	3	33,999	-	33,999	38,423
Investments	3	44	-	44	167
Separate material item of income	3				
Other					
<b>Total</b>		<b>87,880</b>	<b>55,462</b>	<b>143,342</b>	<b>166,172</b>
<b>Expenditure</b>					
Raising Funds	4	-	2,229	2,229	5,858
Charitable activities	4	66	79,665	79,731	130,706
Other trading activities	4	21,375	-	21,375	22,353
Other	4	28,816	34,384	63,200	30,266
<b>Total</b>		<b>50,256</b>	<b>116,279</b>	<b>166,536</b>	<b>189,183</b>
Transfers between funds		2,053	(2,053)	-	-
<b>Net movement in funds</b>		<b>39,677</b>	<b>(62,870)</b>	<b>(23,193)</b>	<b>(23,011)</b>
Reconciliation of funds :					
Total funds brought forward		59,803	154,713	214,516	237,527
<b>Total funds carried forward</b>		<b>99,480</b>	<b>91,843</b>	<b>191,323</b>	<b>214,516</b>

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**Balance Sheet**

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Fixed Assets</b>					
Tangible assets	7	681	84,655	85,336	96,850
<b>Total Fixed Assets</b>		<b>681</b>	<b>84,655</b>	<b>85,336</b>	<b>96,850</b>
<b>Current Assets</b>					
Debtors	8	69	6,540	6,608	8,073
Cash at bank and in hand	9	106,873	15,922	122,794	115,536
<b>Total Current Assets</b>		<b>106,942</b>	<b>22,461</b>	<b>129,403</b>	<b>123,609</b>
Creditors amounts falling due within one year	10	(8,143)	(15,273)	(23,416)	(5,943)
<b>Net Current assets/(Liabilities)</b>		<b>98,799</b>	<b>7,188</b>	<b>105,987</b>	<b>117,666</b>
<b>Total assets less current liabilities</b>		<b>99,480</b>	<b>91,843</b>	<b>191,323</b>	<b>214,516</b>
<b>Funds of the Charity</b>					
Restricted income funds	12.2	-	91,843	91,843	154,713
Unrestricted funds	12.1	99,480	-	99,480	59,803
<b>Total funds</b>		<b>99,480</b>	<b>91,843</b>	<b>191,323</b>	<b>214,516</b>

  
 J. E. TALLIS  
 (TREASURER)  
 20/9/21

  
 J. SALT  
 (CHAIR)  
 27/9/21

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by



J.E. TALLIS

(TREASURER)

Date 20/9/21

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**Note 2 Accounting policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.

**Government grants**

The charity has received government grants in the reporting period

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.2 Expenditure and Liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

**Deferred income** There was deferred income due to trips being prepaid

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100.00

They are valued at cost.

The depreciation rates and methods used are disclosed in note 7.

They are valued at cost.

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

<b>Note 3</b>	<b>Income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>Funds</b>	<b>Funds</b>	<b>£</b>	<b>£</b>
		<b>£</b>	<b>£</b>		
<b>Analysis of income</b>					
	<b>Donations and legacies</b>				
	Donations and gifts	53,837	8,910	62,747	42,206
	General grants provided by government/other charities	-	25,117	25,117	20,355
	<b>Total</b>	<b>53,837</b>	<b>34,027</b>	<b>87,865</b>	<b>62,561</b>
<b>Charitable activities</b>					
	Fees	-	3,369	3,369	3,889
	Ring and Ride	-	15,331	15,331	36,080
	Mobility	-	-	-	32
	Community Transport	-	2,735	2,735	22,485
	Fundraising Activities	-	-	-	2,535
	<b>Total</b>	<b>-</b>	<b>21,435</b>	<b>21,435</b>	<b>65,022</b>
<b>Other Trading Activities</b>					
	School Transport	33,997	-	33,997	34,889
	Other	2	-	2	3,533
	<b>Total</b>	<b>33,999</b>	<b>-</b>	<b>33,999</b>	<b>38,423</b>
<b>Income from Investments</b>					
	Interest Income	44	-	44	167
	<b>Total Income</b>	<b>87,880</b>	<b>55,462</b>	<b>143,342</b>	<b>166,172</b>

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

<b>Note 4</b>	<b>Expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>Funds</b>	<b>Funds</b>	<b>£</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>Analysis of expenditure</b>				
	<b>Expenditure on raising funds</b>				
	Incurred seeking donations	-	2,229	2,229	5,858
	<b>Total expenditure on raising funds</b>	<b>-</b>	<b>2,229</b>	<b>2,229</b>	<b>5,858</b>
	<b>Expenditure on charitable activities</b>				
	Ring and Ride	-	48,034	48,034	65,577
	Mobility	-	471	471	474
	Community Transport	-	29,635	29,635	64,443
	Fundraising Activities	66	-	66	12
	Coneygree Federation	-	1,525	1,525	200
	<b>Total expenditure on charitable funds</b>	<b>66</b>	<b>79,665</b>	<b>79,731</b>	<b>130,706</b>
	<b>Other trading activities</b>				
	Expenditure on School contracts	21,375	-	21,375	22,353
	<b>Other</b>	<b>28,816</b>	<b>34,384</b>	<b>63,200</b>	<b>30,266</b>
	<b>Total expenditure</b>	<b>50,256</b>	<b>116,279</b>	<b>166,536</b>	<b>189,183</b>

**Note 5 Staff Costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	87,331	67,951
Other pension costs	1,378	994
	<b>88,709</b>	<b>68,944</b>

The Charity considers its key management personnel comprised Chief Executive officer and the Finance Officer. The total employment benefits including employer pension contributions of the key management personnel were £43,650 (2020: £33,378).

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable service	2	2
Chief Executive and Finance Officer	2	2
Other Trading Activities	2	2
	<b>6</b>	<b>6</b>

No employees received emoluments in excess of £60,000

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**Note 6 Details of certain types of expenditure**

	2021	2020
	£	£
Independent examiner's fee	480	480
Tax advisory fees	-	-
Legal fees	400	400

**Note 7 Tangible fixed assets**

7.1 Cost or Valuation	Plant and Machinery	Fixtures & Fittings	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
As at 1 April 2020	875	1,195	183,742	9,432	246,969
Additions	-	163	18,872	300	-
Disposals	-	-	(5,995)	-	-
As at 31st March 2021	<u>875</u>	<u>1,358</u>	<u>196,619</u>	<u>9,732</u>	<u>246,969</u>

**7.2 Depreciation and impairments**

As at 1 April 2020	662	639	88,008	9,085	147,069
Depreciation	21	144	28,085	333	28,583
Depreciation Disposals	-	-	(3,730)	-	-
As at 31st March 2021	<u>683</u>	<u>783</u>	<u>112,364</u>	<u>9,418</u>	<u>175,652</u>

**Net book Value**

As at 31st March 2021	<u>192</u>	<u>575</u>	<u>84,255</u>	<u>314</u>	<u>85,336</u>
As at 31st March 2020	<u>213</u>	<u>556</u>	<u>95,734</u>	<u>347</u>	<u>96,850</u>

**Basis for Depreciation**

Motor Vehicles	25% Reducing balance
Plant and Machinery	10 % Straight Line
Fixtures and Fittings	20% Straight Line
Computer Equipment	33 % Straight Line

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**Note 8 Debtors and prepayments**

**8.1 Analysis of debtors**

	<b>2021</b>	2020
	£	£
Trade debtors	<b>6,087</b>	5,871
Prepayments and accrued income	<b>452</b>	1,898
Bad debt provision	-	-
Other debtors	<b>69</b>	305
<b>Total</b>	<b>6,608</b>	8,073

	<b>2021</b>	2020
	£	£
<b>9 Cash at bank and in hand</b>		
Short term deposits		
Cash at bank and on hand	<b>122,794</b>	115,536
Amounts released to income from previous periods		
<b>Balance at the end of the reporting period</b>	<b>122,794</b>	115,536

**Note 10 Creditors and accruals**

**10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021	2020	2021	2020
	£	£	£	£
Bank loans and overdrafts	-	-	-	-
Trade creditors	<b>2,163</b>	2,862	-	-
Other creditors	<b>18,000</b>	-	-	-
Taxation and social security	<b>1,393</b>	1,190	-	-
VAT	<b>573</b>	581	-	-
Pension Contributions	<b>270</b>	257	-	-
Accruals	<b>480</b>	480	-	-
Deferred income	<b>537</b>	573	-	-
<b>Total</b>	<b>23,416</b>	5,943	-	-

**11 Deferred income**

	<b>2021</b>	2020
Balance at the start of the reporting period	<b>573</b>	1,608
Amounts added in current period	<b>537</b>	573
Amounts released to income from previous periods	<b>(573)</b>	(1,608)
<b>Balance at the end of the reporting period</b>	<b>537</b>	573

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**Note 12**                      **Charity Funds**

**12.1 Details of material funds held and movements during the current reporting period**

	31.03.20	Movement In	Movement Out	Transfer Between Funds	31.03.21
<b>Unrestricted</b>					
General Fund	23,304	69,880	(32,256)	(263)	<b>60,665</b>
Ledbury Town Council	-	10,000	(10,000)		-
Sobell	-	8,000	(8,000)		-
Designated Fund	36,499	-		2,316	<b>38,815</b>
	<u>59,803</u>	<u>87,880</u>	<u>(50,256)</u>	<u>2,053</u>	<u><b>99,480</b></u>
<b>Restricted</b>					
<b>Fund names</b>					
Community Transport	57,140	10,722	(24,441)	(2,265)	<b>41,157</b>
Mobility	274		(471)	197	-
Ring and Ride	31,398	35,830	(60,558)		<b>6,671</b>
Friends of Ledbury Hospital	6,500		(6,500)		-
DOT Grant	46,594		(11,649)		<b>34,946</b>
R&R Transport	10,871		(2,718)		<b>8,153</b>
Herefordshire Comm Found	424	910	(418)		<b>916</b>
Coneygree Grant	1,510		(1,525)	15	-
Eveson Trust	-	8,000	(8,000)		-
Lottery	-				-
	<u>154,713</u>	<u>55,462</u>	<u>(116,279)</u>	<u>(2,053)</u>	<u><b>91,843</b></u>
	<u>214,516</u>	<u>143,342</u>	<u>(166,536)</u>	<u>-</u>	<u><b>191,323</b></u>

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**12.2 Details of material funds held and movements during the previous reporting period**

	31.03.19	Net Movement in funds		Transfer	31.03.20
		In	Out	Between Funds	
<b>Unrestricted</b>					
General Fund	38,175	5,206	(11,292)	(8,785)	23,304
Ledbury Town Council	-	8,000	-	(8,000)	-
Sobell	-	8,000		(8,000)	-
Designated Fund	29,728			6,771	36,499
	<u>67,903</u>	<u>21,206</u>	<u>(11,292)</u>	<u>(2,014)</u>	<u>59,803</u>
<b>Restricted</b>					
<b>Fund names</b>					
Community Transport	32,739		(12,756)	37,158	57,140
Mobility	274				274
Mobility Equipment Fund	-				-
Ring and Ride	34,593		(3,194)		31,399
Friends of Ledbury Hospital	9,056	15,000	(2,556)	(15,000)	6,500
DOT Grant	62,126		(15,531)		46,595
R&R Transport	12,639		(3,624)	1,856	10,871
EF Bulmer	-				-
EF Bulmer	6,500		(6,500)		-
Herefordshire Comm Found	630		(206)		424
Coneygree Grant	1,710		(200)		1,510
Eveson Trust	8,000		(8,000)		-
Lottery	1,358		(1,358)		-
Frogna Trust	-	1,000		(1,000)	-
Rowland Trust	-	5,000		(5,000)	-
	<u>169,625</u>	<u>21,000</u>	<u>(53,925)</u>	<u>18,014</u>	<u>154,715</u>
	<u>237,528</u>	<u>42,206</u>	<u>(65,217)</u>	<u>16,000.00</u>	<u>214,518</u>

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

<b>12.3 Transfers between funds</b>	<b>Amount</b>
Reason for transfer and where endowment is converted to income, legal power for its conversion	£
Between unrestricted and restricted funds	-
	<u><u>          </u></u>

<b>12.4 Designated funds</b>		<b>Amount</b>
Planned use	Purpose of the designation	£
	Redundancy and Notice	13,128
	2 Months Wages	13,297
	Lease	10,000
	Accountancy	1,000
	Legal Fees	1,000
	Creditors	390
		<u><u>38,815</u></u>

We had considered the drivers Mileage for the last months of operation but felt that it would be covered by the ring and ride income.  
We have assumed similar with regards to the minibus running costs at present they are covered by the school contracts this will need to be reviewed at a later date.

**Transactions with Trustees and related parties**  
**Note 13**

**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

<b>13.2 Trustees' expenses</b>	<b>2021</b>	<b>2020</b>
Type of expenses reimbursed	£	£
Volunteer Driver Mileage	<b>2,282</b>	2,797
Minibus collection	<b>34</b>	423
Travel Costs	-	-
Total	<u><u>2,316</u></u>	<u><u>3,220</u></u>
Number of trustees that expenses were paid to:	<b>5</b>	<b>4</b>

**13.3 Transactions with related parties**

There have been no related party transactions in the reporting period.

**Community Voluntary Action Ledbury and District  
For the Year Ended 31st March 2021**

**Note 14     Members guarantee**

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it winding up, such an amount as may be required, not exceeding £10.

**Company details**

Community Voluntary Action Ledbury & District, is a private company, limited by guarantee, incorporated in England and Wales, registered number 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire, HR8 2AA.

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**Detailed Statement of Financial Activities**  
**Recommended categories by activities**

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Income and Endowments</b>				
<b>Donations and legacies</b>				
Donations/income from other organisations	53,837	8,910	62,747	42,206
Grants	-	25,117	25,117	20,355
	<u>53,837</u>	<u>34,027</u>	<u>87,865</u>	<u>62,561</u>
<b>Investment Income</b>				
Bank Interest	44	-	44	167
<b>Charitable activities</b>				
Community Transport	-	2,735	2,735	22,485
Ring and Ride	-	15,331	15,331	36,080
Fees	-	3,369	3,369	3,889
Mobility	-	-	-	32
Fundraising activities	-	-	-	2,535
	<u>-</u>	<u>21,435</u>	<u>21,435</u>	<u>65,022</u>
<b>Other Activities</b>				
School Transport	33,997	-	33,997	34,889
Other income	2	-	2	3,533
	<u>33,999</u>	<u>-</u>	<u>33,999</u>	<u>38,423</u>
<b>Total incoming resources</b>	<b>87,880</b>	<b>55,462</b>	<b>143,342</b>	<b>166,172</b>
<b>Expenditure</b>				
Raising Funds	66	2,229	2,295	5,870
	<u>66</u>	<u>2,229</u>	<u>2,295</u>	<u>5,870</u>
<b>Charitable activities</b>				
Wages	-	30,556	30,556	25,503
Pensions	-	600	600	600
Rates and water	-	206	206	115
Insurance	-	1,563	1,563	1,322
Light and Heat	-	800	800	904
Advertising	-	1,110	1,110	1,858
Training and workshops	-	60	60	430
Rent	-	10,450	10,450	10,450
Motor and travel	4,463	5,790	10,252	20,379
Trip Entrance fees	-	259	259	1,775
Subscriptions	-	-	-	-
DBS checks	-	182	182	380
Computer running maintenance costs	-	1,500	1,500	1,500
Health and safety	185	-	185	-
R&R Driver payments	-	12,968	12,968	30,454
Premises expenses	58	150	208	464
Bad debts	-	-	-	30
Plant and Machinery depreciation	-	21	21	24
Motor vehicles depreciation	-	28,085	28,085	31,911
Loss on sale of tangible fixed assets	1,615	-	1,615	-
Grants to institutions	-	1,525	1,525	200
	<u>6,322</u>	<u>95,824</u>	<u>102,145</u>	<u>128,300</u>

**Community Voluntary Action Ledbury and District**  
**For the Year Ended 31st March 2021**

**Detailed Statement of Financial Activities continued**

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Other</b>				
Subscriptions	120	-	120	100
Cleaning	117	-	117	190
	<u>237</u>	<u>-</u>	<u>237</u>	<u>290</u>
<b>Support Costs</b>				
<b>Management</b>				
Wages	39,041	15,505	54,546	42,447
Pensions	778	-	778	394
Telephone	294	409	703	1,683
Postage and stationery	-	1,737	1,737	2,177
Sundries	159	36	194	569
AGM expenses	97	-	97	112
Board costs	40	-	40	107
Computer running and maintenance costs	586	-	586	872
Covid Expenses	711	333	1,044	-
Subscriptions	-	-	-	487
Friends of CVA	-	-	-	-
Travel	48	13	62	686
Bank charges	855	109	964	310
Recruitment expenses	-	-	-	-
Consultancy fees	-	-	-	3,587
Computer equipment depreciation	392	85	477	389
Exceptional items	-	-	-	-
	<u>43,001</u>	<u>18,226</u>	<u>61,227</u>	<u>53,820</u>
<b>Governance costs</b>				
Auditors' remuneration for non audit work	-	-	-	-
Accountancy fees	480	-	480	480
Legal fees	152	-	152	424
	<u>632</u>	<u>-</u>	<u>632</u>	<u>904</u>
Total resources expended	<u>50,256</u>	<u>116,279</u>	<u>166,536</u>	<u>189,183</u>
<b>Net income/(expenditure)</b>	<u><u>37,624</u></u>	<u><u>(60,817)</u></u>	<u><u>(23,193)</u></u>	<u><u>(23,011)</u></u>