

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 and 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.

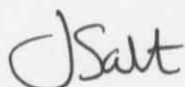
Induction and training of new trustees

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.

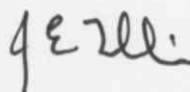
DECLARATIONS

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:

LUK
ky
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 £
Income					
Income and endowments from					
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					
Total		85,794	89,663	175,458	143,342
Expenditure					
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
Total		64,978	123,595	188,573	166,536
Transfers between funds		(7,445)	7,445	-	-
Net movement in funds		13,372	(26,487)	(13,116)	(23,193)
Reconciliation of funds :					
Total funds brought forward		99,480	91,843	191,323	214,516
Total funds carried forward		112,852	65,356	178,207	191,323

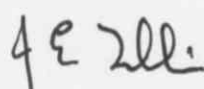
Community Voluntary Action Ledbury and District
For the Year Ended 31st March 2022

BALANCE SHEET

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Fixed Assets					
Tangible assets	7	334	64,073	64,407	85,336
Total Fixed Assets		<u>334</u>	<u>64,073</u>	<u>64,407</u>	<u>85,336</u>
Current Assets					
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
Total Current Assets		<u>114,995</u>	<u>7,711</u>	<u>122,707</u>	<u>129,403</u>
Creditors amounts falling due within one year	10	(2,478)	(6,428)	(8,906)	(23,416)
Net Current assets/(Liabilities)		<u>112,518</u>	<u>1,283</u>	<u>113,801</u>	<u>105,987</u>
Total assets less current liabilities		<u>112,851</u>	<u>65,356</u>	<u>178,208</u>	<u>191,323</u>
Funds of the Charity					
Restricted income funds	12.2	-	65,356	65,356	91,843
Unrestricted funds	12.1	112,852	-	112,852	99,480
Total funds		<u>112,852</u>	<u>65,356</u>	<u>178,208</u>	<u>191,323</u>



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

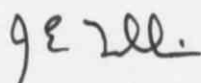
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

A handwritten signature in black ink, appearing to read 'J E Tallis'.

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

Donated goods	<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>
Donated services and facilities	<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>
Support costs	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Income from membership subscriptions	<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.
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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.
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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.
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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.
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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.
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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.
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Redundancy cost	The charity made no redundancy payments during the reporting period.
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Deferred income	There was deferred income due to trips being prepaid
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Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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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
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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.
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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

Note 3	Income	Unrestricted	Restricted		
		Funds	Funds	2022	2021
		£	£	£	£
Analysis of income					
Donations and legacies					
	Donations and gifts	50,182	13,000	63,182	62,747
	General grants provided by government/other charities	-	22,609	22,609	25,117
	Total	50,182	35,609	85,791	87,865
Charitable activities					
	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	-
	Total	137	54,055	54,192	21,435
Other Trading Activities					
	School Transport	35,312	-	35,312	33,997
	Other	146	-	146	2
		35,457	-	35,457	33,999
Income from Investments					
	Interest Income	18	-	18	44
	Total Income	85,794	89,663	175,458	143,342

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

Note 4 Expenditure

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Analysis of expenditure				
Expenditure on raising funds				
Incurring seeking donations	-	1,361	1,361	2,229
Total expenditure on raising funds	-	1,361	1,361	2,229
Expenditure on charitable activities				
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
Total expenditure on charitable funds	-	78,140	78,140	79,731
Other trading activities				
Expenditure on School contracts	21,375	-	21,375	21,375
Other	43,603	44,094	87,697	63,200
Total expenditure	64,978	123,595	188,573	166,536

Note 5 Staff Costs

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

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
	6	6

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

7.1 Cost or Valuation	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	<u>160</u>	<u>1,358</u>	<u>196,619</u>	<u>10,647</u>	<u>208,784</u>

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	<u>115</u>	<u>898</u>	<u>133,428</u>	<u>9,937</u>	<u>196,781</u>

Net book Value

As at 31st March 2022	<u>45</u>	<u>460</u>	<u>63,191</u>	<u>711</u>	<u>64,407</u>
As at 31st March 2021	<u>192</u>	<u>575</u>	<u>84,255</u>	<u>314</u>	<u>85,336</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 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
Total	9,645	6,608

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

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	-	-
Total	8,906	23,416	-	-

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)
Balance at the end of the reporting period	185	537

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

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

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

12.4 Designated funds		Amount
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
		<u>47,452</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

13.2 Trustees' expenses	2022	2021
Type of expenses reimbursed	£	£
Volunteer Driver Mileage	3,509	2,282
Minibus collection	-	34
Travel Costs	-	-
Total	<u>3,509</u>	<u>2,316</u>

Number of trustees that expenses were paid to:	5	5
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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 £
Income and Endowments				
Donations and legacies				
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>
Investment Income				
Bank Interest	18	-	18	44
Charitable activities				
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>
Other Activities				
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>
Total incoming resources	85,794	89,663	175,458	143,342
Expenditure				
Raising Funds		1,361	1,361	2,295
	<u>-</u>	<u>1,361</u>	<u>1,361</u>	<u>2,295</u>
Charitable activities				
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 £
Other				
Subscriptions	120	100	220	120
Cleaning	126	-	126	117
	<u>246</u>	<u>100</u>	<u>346</u>	<u>237</u>
Support Costs				
Management				
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>
Governance costs				
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>
Net income/(expenditure)	<u>20,817</u>	<u>(33,932)</u>	<u>(13,116)</u>	<u>(23,193)</u>