

# MALVERN SPECIAL FAMILIES

England & Wales · Charity number 1143655

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07413040](#)

**Registered** 2011-09-02

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

## Contact

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**Address** 1st Floor Offices  
73 Church Street  
Malvern  
Worcestershire  
WR14 2AE

**Phone** 01684892526

**Email** [office@malvernspecialfamilies.org.uk](mailto:office@malvernspecialfamilies.org.uk)

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

## Activities

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**Objects:** TO PROVIDE RELIEF FOR FAMILIES WHO HAVE A CHILD OR YOUNG ADULT WITH SPECIAL NEEDS

**Activities:** Excellent providers of safe, stimulating and fun social opportunities for children and young people with disabilities. We provide Saturday clubs, after-school clubs, evening youth groups, and holiday play schemes for children and young people with disabilities. Our clubs take place in Malvern and Worcester and we currently support just over 150 families in the area.

## Classification

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- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£257,264	£311,612	-	-
2024-03-31	£334,257	£298,472	-	-
2023-03-31	£296,156	£286,163	-	-
2022-03-31	£227,935	£259,400	-	-
2021-03-31	£279,282	£232,599	-	-

## Trustees

Name	Role	Appointed
Ceri Bannister		2016-07-18
Christopher Stephens		2019-08-01
Clive Graham Fletcher		2019-09-12
David Charles Palmer		2019-07-01
Jeremy Michael Faust		2025-05-19
John Aiton		2019-12-12
Katy Hollingworth		2024-05-22
MARGARET EILEEN BUCHANAN		2011-09-02
Stephanie Myres		2025-11-05

**MALVERN SPECIAL FAMILIES**

England & Wales - Charity number 1143655

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# Accounts

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**MALVERN SPECIAL FAMILIES**

**CHARITY NUMBER 1143655**

**COMPANY NUMBER 07413040**

**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

CONTENTS

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 19
Detailed Statement of Financial Activities	20 to 21

**MALVERN SPECIAL FAMILIES  
TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their annual report and unaudited financial statements for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07413040**

**Charity No. 1143655**

**Principal Office**

1st Floor  
73 Church Street  
Malvern  
Worcestershire  
WR14 2AE

**Registered Office**

The registered office of the charity for Companies Act purpose is the same as the principal operating address shown above.

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Margaret Buchanan Chair  
Clive Fletcher Vice-Chair  
John Aiton  
Ceri Bannister  
Jeremy Faust (appointed 19.05.25)  
Judy Gudgeon  
Katy Hollingworth  
David Palmer  
Christopher Stephens

**Person with Significant control**

Margaret Buchanan

**Key Management Personnel**

Chief Executive Officer Gareth Jones

**Accountants**

KellyATCLtd  
20 Blackmore Road  
Malvern  
WR14 1QT

**Bankers**

HSBC  
Church Street  
Malvern  
WR14 2AB

## OBJECTIVES AND ACTIVITIES

The key objective of Malvern Special Families is the provision of recreational opportunities for families who have a child or young person with special needs which it meets by providing engaging and exciting activities for the children and young people.

In July 2024 we were forced to give up our use of the facility in Poolbrook Malvern as the site is designated for redevelopment as a specialist school for children with autism. Fortunately, we were able to combine the Poolbrook clubs with those at Fort Royal in Worcester, an amalgamation which was achieved smoothly.

Saturday Clubs - These Ofsted registered clubs take place for 5–11-year-olds three times a month at Fort Royal school Worcester during term time. A range of sensory, sports and art activities are provided.

Saturday clubs for 11–17-year-olds take place at Regency High school on two Saturdays a month during term time. A range of activities are available including cooking, fitness, music and art.

Youth clubs for 11-17-year-olds are held once a month community based in Malvern during term times. Activities include trips, bowling, cinema and health and fitness.

Summer play schemes of 20 days duration at two locations during the summer holidays. For children aged 5-11 these take place at Fort Royal School, Worcester and for children aged 11-17 at Regency High School, Worcester. Activities include sensory, sport, art, cooking and music. In addition, a number of external trips are organised every summer to places such as farm parks, theatres and safari parks.

Additional holiday clubs: Providing the same activities as the summer play schemes these run for children aged 5-11 years at Fort Royal Primary School, Worcester during the October and February half term breaks and Easter holidays. For children aged 11-17 years clubs run at Regency High school during the October, February, May and Easter holidays.

Evening Youth club: This takes place at Malvern Vale Community Centre once a week during term time for children aged 11-17. The range of activities include sports, money management, life skills and trips.

After school clubs: These take place twice a week during term time for young people aged 11-17 at Regency High School in Worcester. The range of activities include cookery, sensory, swimming, gym and art.

## ACHIEVEMENTS AND PERFORMANCE

Malvern Special Families have provided 2,491 places for children with disabilities over a total of 246 sessions. We also ran over 50 trips to places such as farm parks, theatre, bowling and safari parks. The positive outcomes of this provision have been to enable the children to enjoy fun, educational and stimulating activity which improves their health, well-being and independence skills. The added benefits of providing our activities to so many children are that it enables their parents and carers to have much needed short breaks.

It was very disappointing to suffer a 23% reduction in funding by WCC (2025 - £150,834, 2024 - £195,186) in the year. The Trustees decided to utilize the charity's reserves to fund many of the places which otherwise would have been lost. Consequently, the number of places provided during the year is 2,491 and was limited to 2% less than the previous year (2024 – 2,543).

Notwithstanding the funding difficulties we continue to work hard to provide the best possible outcomes for children with learning disabilities and additional complex needs, and work closely with Worcestershire County Council and their contracted management company for groups and activities, Sutton Croft. We acknowledge with thanks the continuing support of Regency High School, Worcester and Fort Royal primary school, Worcester who enable us to use their excellent facilities specifically designed for children with complex needs.

## **MALVERN SPECIAL FAMILIES**

### **TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2025**

Our thanks also go to Malvern Vale community Centre for the invaluable use of their premises for our youth groups.

#### **FINANCIAL REVIEW**

Malvern Special Families had income of £257,264 (2024 £334,257) and a deficit of £54,348 (2024 surplus £35,785) in the year. The charity has free reserves of £75,036 at 31st March 2025 (2024 £121,531).

As previously mentioned, we work closely with Worcestershire County Council with council funding accounting for £150,834 (2024 £195,186). Revenue grants and donations from non- public bodies were £47,114 (2024 £89,340). Notable funding came from The Bailey Thomas charitable fund £20,000, Children in Need £18,961, ZX Lidars £7,000, True Colours Trust £7,000.

Given that much of the charitable funds are not guaranteed and must be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the lives of children and their families. The trustees are of the view that MSF should maintain on average reserves equating to 25% of anticipated costs.

The board of trustees is satisfied that the charity assets in each fund are available and adequate to fulfil obligations in respect of each fund.

#### **PLANS FOR FUTURE PERIODS**

Given the reduction in funding from WCC which we have to assume will not improve in the near future MSF has to face the reality of limiting the number of places it can offer unless further external funding can be secured. It will not be possible to fund existing service levels solely from reserves. Fortunately, Children in Need have committed to further funding of £87,000 over the next two and a half years. Every effort will be made to maintain future service levels.

Due to the proposed re-development of the Poolbrook Centre, Malvern, into a school for children with autism we delivered our last club for the foreseeable future at Poolbrook for 5–11-year-old children in July 2024. We are in discussion with Worcestershire County Council, the Department for Education and McIntyre Academies (who will be responsible for the new school) to ensure Malvern Special Families have the opportunity to utilise the new facilities once the school has been built. As the completion date is unlikely to be before September 2027, we continue to research alternative suitable premises in Malvern to ensure the objective of running clubs in both Malvern and Worcester.

We are continuing to campaign for accessible play equipment in Priory Park Malvern so that children, regardless of their disabilities, can play in the park.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts and as a Charity with the Charity Commission. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

- ⊛ Although the day-to-day management of the charity is delegated to the Chief Operating Officer, it is acknowledged that an effective board of trustees is central to the charity achieving its objectives and meeting its legal obligations.

The Board seeks to be representative of the needs of those with whom it works and that the membership of the board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent Malvern Special Families at meetings and events.

Trustees/Directors are appointed at an Annual General Meeting and hold office for three years but are then eligible for re-election. When necessary, the Board may co-opt a Trustee/Director, but such appointment must be ratified at the next following Annual General Meeting.

New Trustees/Directors undergo a formal induction process: to their duties and responsibilities; to the aims and objectives of the charity, and to the playgroups and clubs, their play leaders, and participants.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **PUBLIC BENEFIT**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Margaret Buchanan  
Chair of Trustees  
23<sup>rd</sup> June 2025

**MALVERN SPECIAL FAMILIES  
INDEPENDENT EXAMINERS REPORT**

**Independent Examiner's Report to the trustees of Malvern Special Families**

I report to the charity trustees on my examination of the accounts of Malvern Special Families for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Elizabeth Eyre*

Elizabeth Eyre FCA  
Institute of Chartered Accountants, England and Wales  
Elizabeth Eyre Limited  
Bank Street Business Centre  
6 Bank Street  
Malvern  
Worcestershire  
WR14 2JN

*31<sup>st</sup> July* 2025

MALVERN SPECIAL FAMILIES  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2025 £	2025 £	2025 £	2024 £
<b>Income and endowments</b>					
<b>from:</b>					
Donations and legacies	4	34,382	33,764	68,146	100,805
Charitable activities	5	188,436	-	188,436	233,452
Investments		-	-	-	-
Profit on sale of fixed assets		682	-	682	-
<b>Total:</b>		<u>223,500</u>	<u>33,764</u>	<u>257,264</u>	<u>334,257</u>
<b>Expenditure on:</b>					
Charitable activities	6	237,571	35,537	273,108	264,713
Other	7	32,424	6,080	38,504	33,759
<b>Total:</b>		<u>269,995</u>	<u>41,617</u>	<u>311,612</u>	<u>298,472</u>
Net gain on investments		-	-	-	-
<b>Net (expenditure)/income</b>	8	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
<b>Other gains and losses</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>121,531</u>	<u>10,453</u>	<u>131,984</u>	<u>96,199</u>
<b>Total funds carried forward</b>		<u><u>75,036</u></u>	<u><u>2,600</u></u>	<u><u>77,636</u></u>	<u><u>131,984</u></u>

**MALVERN SPECIAL FAMILIES  
SUMMARY INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income	257,264	334,257
Interest and investment income	-	-
<b>Gross income for the year</b>	<u>257,264</u>	<u>334,257</u>
Expenditure	310,913	297,920
Depreciation and charges for impairment of fixed assets	699	552
<b>Total expenditure for the year</b>	<u>311,612</u>	<u>298,472</u>
Net (expenditure)/income before tax for the year	(54,348)	35,785
<b>Net (expenditure)/income for the year</b>	<u>(54,348)</u>	<u>35,785</u>

**MALVERN SPECIAL FAMILIES  
BALANCE SHEET  
AS AT 31 MARCH 2025**

Company No: 07413040

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>722</u>	<u>458</u>
		722	458
<b>Current Assets</b>			
Debtors	12	24,112	54,985
Cash at bank and in hand		<u>71,425</u>	<u>84,732</u>
		95,537	139,717
<b>Creditors</b>			
Amounts falling due within one year	13	<u>(18,623)</u>	<u>(8,191)</u>
<b>Net current assets</b>		<u>76,914</u>	<u>131,526</u>
<b>Total assets less current liabilities</b>		<u>77,636</u>	<u>131,984</u>
<b>Total Net Assets</b>		<u>77,636</u>	<u>131,984</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted Income Funds	14	2,600	10,453
<b>Unrestricted Funds</b>			
General funds	14	75,036	121,531
<b>Total Funds</b>		<u>77,636</u>	<u>131,984</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 23<sup>rd</sup> June 2025

And signed on its behalf by:



Margaret Buchanan  
Chair of Trustees

**MALVERN SPECIAL FAMILIES  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income per Statement of Financial Activities	(54,348)	35,785
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	699	552
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	30,873	(7,598)
Increase/(Decrease) in trade and other payables	10,432	(861)
<b>Net cash used in operating activities</b>	<u>(12,344)</u>	<u>27,878</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(963)	-
<b>Net cash used in investing activities</b>	<u>(963)</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(13,307)	27,878
<b>Cash and cash equivalents at the beginning of the year</b>	84,732	56,854
<b>Cash and cash equivalents at the end of the year</b>	<u>71,425</u>	<u>84,732</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	71,425	84,732
	<u>71,425</u>	<u>84,732</u>

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

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

**Tangible fixed assets and depreciation**

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

Plant & Machinery	25% Straight line
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**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Critical Accounting Estimates and Judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1143655 and Company number 07413040. Registered office is as prescribed in the trustees report.

MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	76,610	24,195	100,805
Charitable activities	233,452	-	233,452
Investments	-	-	-
Government Assistance	-	-	-
<b>Total:</b>	<u>310,062</u>	<u>24,195</u>	<u>334,257</u>
<b>Expenditure on:</b>			
Charitable activities	187,825	76,888	264,713
Other	32,071	1,688	33,759
<b>Total:</b>	<u>219,896</u>	<u>78,576</u>	<u>298,472</u>
Net gain on investments	-	-	-
<b>Net (expenditure)/income</b>	<u>90,166</u>	<u>(54,381)</u>	<u>35,785</u>
Transfers between funds	(5,112)	5,112	-
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>85,054</u>	<u>(49,269)</u>	<u>35,785</u>
Other gains and losses	-	-	-
	<u>85,054</u>	<u>(49,269)</u>	<u>35,785</u>
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	36,477	59,722	96,199
<b>Total funds carried forward</b>	<u>121,531</u>	<u>10,453</u>	<u>131,984</u>

4 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations and legacies	13,882	7,150	21,032	11,465
General Grants provided by Government/Other Charities	20,500	26,614	47,114	89,340
	<u>34,382</u>	<u>33,764</u>	<u>68,146</u>	<u>100,805</u>

5 Income from charitable activities

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Charitable Activities – Parent Fees	37,602	37,602	38,266
Charitable activities	150,834	150,834	195,186
<b>Total</b>	<u>188,436</u>	<u>188,436</u>	<u>233,452</u>

6 Expenditure on charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Gross Wages and NI	230,947	30,354	261,301	252,558
Activities, transport and Equipment	4,125	4,533	8,658	5,558
Rent & School hire	-	650	650	4,115
Insurance	2,499	-	2,499	2,482
	<u>237,571</u>	<u>35,537</u>	<u>273,108</u>	<u>264,713</u>

Expenditure on charitable activities – comparative year

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Gross Wages and NI	180,930	71,628	252,558
Activities, transport and Equipment	2,399	3,159	5,558
Rent & School hire	2,929	1,186	4,115
Insurance	1,567	915	2,482
	<u>187,825</u>	<u>76,888</u>	<u>264,713</u>

7 Other expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Employee costs	6,914	175	7,089	5,320
Motor and travel costs	6,226	-	6,226	5,225
Premises costs	5,808	5,221	11,029	8,769
Depreciation	699	-	699	552
General administrative costs	7,201	-	7,201	7,800
Legal and professional costs	5,576	684	6,260	6,093
<b>Total</b>	<u>32,424</u>	<u>6,080</u>	<u>38,504</u>	<u>33,759</u>

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**8 Net expenditure before transfers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	699	552
Independent Examiner's fee	1,536	1,482

**9 Trustee remuneration and expenses**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Number of trustees paid expenses	-	-

**10 Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	250,335	243,635
Social security costs	8,108	6,111
Pension costs	2,858	2,812
	<u>261,301</u>	<u>252,558</u>

No employee received emoluments in excess of £60,000. 3 key personnel received total remuneration of £109,037.

Neither the trustees nor any person connected with them have received any remuneration from the charity either in the current or previous year.

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Full Time	3	3
Part Time	43	44
	<u>46</u>	<u>47</u>

The charity operates an Automatic Enrolment scheme through NEST

11 Tangible fixed assets

	Plant & Machinery £	Total £
<b>Cost or revaluation</b>		
At 1 April 2024	7,742	7,742
Additions	963	963
Disposals	(5,553)	(5,553)
At 31 March 2025	<u>3,152</u>	<u>3,152</u>
<b>Depreciation and impairment</b>		
At 1 April 2024	7,284	7,284
Depreciation charge for the year	699	699
Disposals	(5,553)	(5,553)
At 31 March 2025	<u>2,430</u>	<u>2,430</u>
<b>Net Book values</b>		
At 31 March 2025	<u>722</u>	<u>722</u>
At 31 March 2024	<u>458</u>	<u>458</u>

12 Debtors

	2025 £	2024 £
Trade Debtors	2,736	48,659
Other Debtors	1	1,526
Prepayments and accrued income	21,375	4,800
	<u>24,112</u>	<u>54,985</u>

13 Creditors:

Amounts falling due within one year

	2025 £	2024 £
Trade Creditors	523	197
Other taxes and social security	-	-
Other creditors	505	474
Accruals and deferred income	17,595	7,520
	<u>18,623</u>	<u>8,191</u>

Deferred income consists of £11,228 (2024 - £5,274) fees invoiced to parents.

MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS

14 Movement in funds

	At 1 April 2024	Incoming Resources (including other gains/ losses)	Resources Expended	Gross Transfers	At 31 March 2025
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Children in Need	-	14,364	(14,364)	-	-
WCF	702	-	(702)	-	-
National Heritage Lottery	2,950	-	(2,950)	-	-
Zephir Ltd		7,000	(7,000)	-	-
True Colours Trust	-	7,000	(7,000)	-	-
Other Donations	6,801	5,400	(9,601)	-	2,600
<b>Total</b>	<u>10,453</u>	<u>33,764</u>	<u>(41,617)</u>	<u>-</u>	<u>2,600</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	121,531	223,500	(269,995)	-	75,036
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<u>131,984</u>	<u>257,264</u>	<u>(311,612)</u>	<u>-</u>	<u>77,636</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Children in Need	Provide inclusive play opportunities for disabled children aged 5-18
Worcestershire Community Foundation (WCF)	Funding for club trips
National Heritage Lottery	Delivery of 'A History of Wellness in Malvern' project - creative and sensory activities
Zephir Ltd	Summer Club for one week, and festive activities
True Colours Trust	Summer holiday clubs
Other Donations	For activities/equipment at Malvern Clubs

Movement in funds – prior year

	At 1 April 2023	Incoming Resources (including other gains/ losses)	Resources Expended	Gross Transfers	At 31 March 2024
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
National Lottery	53,861	17,705	(76,678)	5,112	-
Community Fund					
WCF	2,368	-	(1,666)	-	702
National Heritage Lottery	2,950	-	-	-	2,950
Other Donations	543	6,490	(232)	-	6,801
<b>Total</b>	<u>59,722</u>	<u>24,195</u>	<u>(78,576)</u>	<u>5,112</u>	<u>10,453</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	36,477	310,062	(219,896)	(5,112)	121,531
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<u>96,199</u>	<u>334,257</u>	<u>(298,472)</u>	<u>-</u>	<u>131,984</u>

15 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	722	-	722
Net current assets	74,314	2,600	76,914
At 31 March 2025	<u>75,036</u>	<u>2,600</u>	<u>77,636</u>
At 31 March 2024	<u>121,531</u>	<u>10,453</u>	<u>131,984</u>

16 Winding Up

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £10 towards the liabilities of the charity and costs associated with winding up.

17 Related party disclosures

**Controlling party**

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

There were no related party transactions during the year (2024 – none).

**MALVERN SPECIAL FAMILIES  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025 £	2025 £	2025 £	2024 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and Legacies	13,882	7,150	21,032	11,465
General Grants provided by Government/Other Charities	20,500	26,614	47,114	89,340
	<u>34,382</u>	<u>33,764</u>	<u>68,146</u>	<u>100,805</u>
Charitable activities				
Charitable Activities	37,602	-	37,602	38,266
Activities, Transport and Equipment	150,834	-	150,834	195,186
	<u>188,436</u>	<u>-</u>	<u>188,436</u>	<u>233,452</u>
Other Income				
Profit on sale of fixed assets	682	-	682	-
	<u>682</u>	<u>-</u>	<u>682</u>	<u>-</u>
<b>Total income and endowments</b>	<b>223,500</b>	<b>33,764</b>	<b>257,264</b>	<b>334,257</b>
<b>Expenditure on:</b>				
Charitable activities				
Gross Wages and NI	230,947	30,354	261,301	252,558
Activities, transport and Equipment	4,125	4,533	8,658	5,558
Rent & School hire	-	650	650	4,115
Insurance	2,499	-	2,499	2,482
	<u>237,571</u>	<u>35,537</u>	<u>273,108</u>	<u>264,713</u>
<b>Total of expenditure on charitable activities</b>	<b>237,571</b>	<b>35,537</b>	<b>273,108</b>	<b>264,713</b>
Employee costs				
Salaries/Wages	-	-	-	-
Staff training	6,914	175	7,089	5,320
	<u>6,914</u>	<u>175</u>	<u>7,089</u>	<u>5,320</u>
Motor and travel costs				
Travel and subsistence	6,226	-	6,226	5,225
	<u>6,226</u>	<u>-</u>	<u>6,226</u>	<u>5,225</u>
Premises costs				
Rent	3,797	2,519	6,316	6,514
Light, Heat and Power	323	2,702	3,025	538
Premises repairs and maintenance	1,688	-	1,688	1,717
	<u>5,808</u>	<u>5,221</u>	<u>11,029</u>	<u>8,769</u>

**ALVERN SPECIAL FAMILIES**

General administrative costs, including depreciation and amortisation

Depreciation of Plant & Machinery	699	-	699	552
Bank charges	567	-	567	503
Information and publications	573	-	573	317
Postage and couriers	228	-	228	202
Software, IT support and related costs	567	-	567	557
Stationery and printing	1,468	-	1,468	1,832
Subscriptions	1,313	-	1,313	1,608
Sundry expenses	542	-	542	400
Telephone, fax and broadband	1,943	-	1,943	2,381
	<u>7,900</u>	<u>-</u>	<u>7,900</u>	<u>8,352</u>
<b>Legal and professional costs</b>				
Audit/independent examination fees	1,536	-	1,536	1,482
Accountancy and bookkeeping	4,040	684	4,724	4,611
Solicitor's fees	-	-	-	-
	<u>5,576</u>	<u>684</u>	<u>6,260</u>	<u>6,093</u>
<b>Total of expenditure of other costs</b>	<u>32,424</u>	<u>6,080</u>	<u>38,504</u>	<u>33,759</u>
<b>Total expenditure</b>	<u>269,995</u>	<u>41,617</u>	<u>311,612</u>	<u>298,472</u>
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
Transfers between funds	-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
Other gains	-	-	-	-
<b>Net movement in funds</b>	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	<u>121,531</u>	<u>10,453</u>	<u>131,984</u>	<u>96,199</u>
<b>Total funds carried forward</b>	<u>75,036</u>	<u>2,600</u>	<u>77,636</u>	<u>131,984</u>

**MALVERN SPECIAL FAMILIES**

England & Wales - Charity number 1143655

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# Accounts

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**MALVERN SPECIAL FAMILIES**

**CHARITY NUMBER 1143655**

**COMPANY NUMBER 07413040**

**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**CONTENTS**

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 19
Detailed Statement of Financial Activities	20 to 21

**Malvern Special Families  
Trustees Annual Report**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their annual report and unaudited financial statements for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07413040**

**Charity No. 1143655**

**Principal Office**

1st Floor  
73 Church Street  
Malvern  
Worcestershire  
WR14 2AE

**Registered Office**

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Margaret Buchanan Chair  
Clive Fletcher Vice-Chair  
Christopher Stephens Treasurer  
John Aiton  
Judy Gudgeon  
Ceri Bannister  
David Palmer  
Katy Hollingworth (appointed 22<sup>nd</sup> May 2024)

**Key Management Personnel**

Chief Executive Officer Gareth Jones

**Special Parental Advisor**

Kate Hollingworth

**Accountants**

KellyATC Ltd  
20 Blackmore Road  
Malvern  
WR14 1QT

**Bankers**

HSBC  
Church Street  
Malvern  
WR14 2AB

## **MALVERN SPECIAL FAMILIES**

### **TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2024**

#### **OBJECTIVES AND ACTIVITIES**

The key objective of Malvern Special Families (MSF) is the provision of recreational opportunities for families who have a child or young person with special needs which is met meets by providing engaging and exciting activities for the children and young people. The Charity runs the following clubs:

**Saturday Clubs:** These Ofsted registered clubs are for 5–11-year-olds and take place once a month at The Poolbrook Centre, Malvern and twice a month at Fort Royal School, Worcester. A range of sensory, sports, art, and music activities are provided.

**Youth Clubs:** For young people aged 11 – 18, these take place in Malvern on one Saturday a month and in Worcester on two Saturdays a month.

**Summer Play:** Schemes of 20 days duration at each of three locations are provided during the summer holidays. For children aged 5-11 these take place at The Poolbrook Centre, Malvern and Fort Royal School, Worcester and for children and young people aged 11 – 18 at Regency High School, Worcester. In addition to sensory, sports, art, and music activities a number of trips to external attractions are arranged which all find very exciting and enjoyable.

**Holiday Play:** Providing the same activities as the Summer Play schemes these run in both Malvern for 5–11-year-olds and Worcester for all ages 5-18 during the October and May half-term and Easter breaks, although there is no play scheme for 5–11-year-olds in Worcester during the May holiday.

**Evening Youth Club:** This takes place at Malvern Vale Community Centre once a week during term times for young people aged 11 – 18. The range of activities includes cookery, sports, money management and life skills together with the ever-popular trips to external attractions.

**After School Club:** This takes place twice a week during term times for young people aged 11 – 18 at Regency High School, Worcester. The range of activities includes cookery, sensory, swimming, gym, and art.

#### **ACHIEVEMENTS AND PERFORMANCE**

During the year MSF maintained the level and variety of its activities and organized increased trips for the children. MSF provided 2,543 places to children with disabilities throughout Worcestershire, in 278 sessions (2023 - 268) which equates to over 9,000 hours of provision. This provision has resulted in beneficial outcomes for the children who have enjoyed many hours of exciting, educational and stimulating experiences. The hours of support we provide for the children has the added benefit of enabling the parents/carers to have much needed short breaks.

MSF remains indebted to its highly skilled staff team who work extremely hard to provide as many clubs for children with disabilities in Worcestershire as funds allow.

In its work to provide the best possible outcomes for children with disabilities throughout the County MSF works closely with Worcestershire Children First and acknowledge with thanks the continuing support of Regency High School Worcester and Fort Royal Primary School Worcester which enables us to utilise their excellent facilities. Thanks are also due to the Poolbrook Centre Malvern and Malvern Vale Community Centre for the invaluable use of their premises.

**MALVERN SPECIAL FAMILIES  
TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL REVIEW**

MSF received income of £334,257 (2023 £296,156) and achieved a surplus of £35,785 (2023 £9,993) in the year.

As previously mentioned, MSF works closely with Worcestershire Children First with council funding accounting for £195,186 (2023 £134,897). Revenue grants and donations from non-public bodies were £89,340 (2023 £111,823) with notable funding from the National Lottery Community fund £35,850 and The Eveson Trust £24,000 and Garfield Weston £20,000. Sponsorship gifts and donations were £11,465 (2023 £12,479). Total income from charitable activities were £38,266 (2023 £36,957) being fees paid by parents and careers. The charity has free reserves of £121,531 at 31st March 2024 (2023 £36,477).

Given that none of its funds are guaranteed and must be re-applied for each year the trustees recognise that healthy reserves are required to be maintained both for its existing activities and in seeking new opportunities.

The board of trustees is satisfied that the charity assets in each fund are available and adequate to fulfil the obligations in each fund.

**PLANS FOR FUTURE PERIODS**

Worcestershire County Council and the Department of Education have embarked on a major new project to build a new school for children with autistic spectrum disorder in Malvern. On the one hand this will mean that during construction we will lose the use of the Poolbrook site but on the other MSF hopes to be able to utilise the new facilities when installation is complete. MSF is extremely grateful to Fort Royal Primary School who have offered to host the Poolbrook clubs during the interruption.

Towards the end of 2023 Worcestershire County Council appointed a management company Sutton Croft to manage the allocation of its financial support amongst its providers. The new regime came into force at the beginning of the financial year end 24/3/2024. Since then MSF has experienced a serious reduction in its allocation of council funds. While this has not affected the financial results of the year under review it has serious implications for the current year and beyond. The Trustees are currently assessing the impact of the significant funding reduction and are exploring all avenues to ensure that its future operations are maintained to as high a level as possible commensurate with sound financial management.

MSF continues to campaign for accessible play equipment in Priory Park Malvern, so that all children regardless of disability can play in the park with their friends and siblings.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts and as a Charity with the Charity Commission. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

Although the day-to-day management of the charity is delegated to the Chief Operating Officer and his team, it is acknowledged that an effective board of trustees is central to the charity achieving its objectives and meeting its legal obligations.

## **MALVERN SPECIAL FAMILIES**

### **TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Board seeks to be representative of the needs of those with whom it works and that the membership of the board of trustees has within its members the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent Malvern Special Families at meetings and events.

Trustees/Directors are appointed at an Annual General Meeting and hold office for three years but are then eligible for re-election. When necessary, the Board may co-opt a Trustee/Director, but such appointment must be ratified at the next following Annual General Meeting.

New Trustees/Directors undergo a formal induction process: to their duties and responsibilities; to the aims and objectives of the charity, and to the playgroups and clubs, their play leaders, and participants.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **PUBLIC BENEFIT**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Margaret  
Buchanan Chair  
of Trustees  
11<sup>th</sup> June 2024

**MALVERN SPECIAL FAMILIES  
INDEPENDENT EXAMINERS REPORT**

**Independent Examiner's Report to the trustees of Malvern Special Families**

I report to the charity trustees on my examination of the accounts of Malvern Special Families for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

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

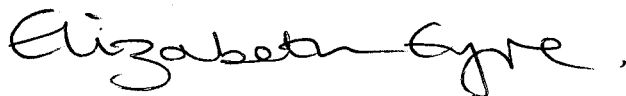
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elizabeth Eyre FCA  
Institute of Chartered Accountants, England and Wales  
Elizabeth Eyre Limited  
Bank Street Business Centre  
6 Bank Street  
Malvern  
Worcestershire  
WR14 2JN

2nd July 2024

**MALVERN SPECIAL FAMILIES  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024 £	2024 £	2024 £	2023 £
<b>Income and endowments from:</b>					
Donations and legacies	4	76,610	24,195	100,805	124,302
Charitable activities	5	233,452	-	233,452	171,854
Investments		-	-	-	-
Government Assistance		-	-	-	-
<b>Total:</b>		<u>310,062</u>	<u>24,195</u>	<u>334,257</u>	<u>296,156</u>
<b>Expenditure on:</b>					
Charitable activities	6	187,825	76,888	264,713	256,864
Other	7	32,071	1,688	33,759	29,299
<b>Total:</b>		<u>219,896</u>	<u>78,576</u>	<u>298,472</u>	<u>286,163</u>
Net gain on investments		-	-	-	-
<b>Net income/(expenditure)</b>	8	<u>90,166</u>	<u>(54,381)</u>	<u>35,785</u>	<u>9,993</u>
Transfers between funds		(5,112)	5,112	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<u>85,054</u>	<u>(49,269)</u>	<u>35,785</u>	<u>9,993</u>
<b>Other gains and losses</b>		-	-	-	-
<b>Net movement in funds</b>		<u>85,054</u>	<u>(49,269)</u>	<u>35,785</u>	<u>9,993</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>36,477</u>	<u>59,722</u>	<u>96,199</u>	<u>86,206</u>
<b>Total funds carried forward</b>		<u><u>121,531</u></u>	<u><u>10,453</u></u>	<u><u>131,984</u></u>	<u><u>96,199</u></u>

**MALVERN SPECIAL FAMILIES  
SUMMARY INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Income	334,257	296,156
Interest and investment income	-	-
<b>Gross income for the year</b>	<u>334,257</u>	<u>296,156</u>
Expenditure	297,920	285,553
Depreciation and charges for impairment of fixed assets	552	610
<b>Total expenditure for the year</b>	<u>298,472</u>	<u>286,163</u>
Net income before tax for the year	35,785	9,993
<b>Net Income for the year</b>	<u>35,785</u>	<u>9,993</u>

**MALVERN SPECIAL FAMILIES  
BALANCE SHEET  
AS AT 31 MARCH 2024**

Company No: 07413040

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	11	458	1,010
		<u>458</u>	<u>1,010</u>
<b>Current Assets</b>			
Debtors	12	54,985	47,387
Cash at bank and in hand		84,732	56,854
		<u>139,717</u>	<u>104,241</u>
<b>Creditors</b>			
Amounts falling due within one year	13	(8,191)	(9,052)
<b>Net current assets</b>		<u>131,526</u>	<u>95,189</u>
<b>Total assets less current liabilities</b>		<u>131,984</u>	<u>96,199</u>
<b>Total Net Assets</b>		<u>131,984</u>	<u>96,199</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted Income Funds	14	10,453	59,722
<b>Unrestricted Funds</b>			
General funds	14	121,531	36,477
<b>Total Funds</b>		<u>131,984</u>	<u>96,199</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11<sup>th</sup> June 2024

And signed on its behalf by:



Margaret Buchanan  
Chair of Trustees  
11<sup>th</sup> June 2024

**MALVERN SPECIAL FAMILIES  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>Cash flows from operating activities</b>		
Net income per Statement of Financial Activities	35,785	9,993
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	552	610
Other gains/losses	-	-
Increase in trade and other receivables	(7,598)	(27,451)
Decrease in trade and other payables	(861)	(3,748)
<b>Net cash used in operating activities</b>	<u>27,878</u>	<u>(20,596)</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	-	-
<b>Net cash used in investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	27,878	(20,596)
<b>Cash and cash equivalents at the beginning of the year</b>	56,854	77,450
<b>Cash and cash equivalents at the end of the year</b>	<u>84,732</u>	<u>56,854</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	84,732	56,854
	<u>84,732</u>	<u>56,854</u>

# MALVERN SPECIAL FAMILIES

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

#### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

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

**Tangible fixed assets and depreciation**

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

Plant & Machinery	25% Straight line
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**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Critical Accounting Estimates and Judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1143655 and Company number 07413040. Registered office is as prescribed in the trustees report.

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	35,479	88,823	124,302
Charitable activities	171,854	-	171,854
Investments	-	-	-
Government Assistance	-	-	-
<b>Total:</b>	<u>207,333</u>	<u>88,823</u>	<u>296,156</u>
<b>Expenditure on:</b>			
Charitable activities	175,291	81,573	256,864
Other	26,672	2,627	29,299
<b>Total:</b>	<u>201,963</u>	<u>84,200</u>	<u>286,163</u>
Net gain on investments	-	-	-
<b>Net (expenditure)/income</b>	<u>5,370</u>	<u>4,623</u>	<u>9,993</u>
Transfers between funds	(55)	55	-
<b>Net (expenditure)/income before other gains/(losses)</b>	5,315	4,678	9,993
	-	-	-
<b>Other gains and losses</b>			
	<u>5,315</u>	<u>4,678</u>	<u>9,993</u>
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	31,162	55,044	86,206
<b>Total funds carried forward</b>	<u>36,477</u>	<u>59,722</u>	<u>96,199</u>

**4 Income from donations and legacies**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations and legacies	11,465	-	11,465	12,479
General Grants provided by Government/Other Charities	65,145	24,195	89,340	111,823
	<u>76,610</u>	<u>24,195</u>	<u>100,805</u>	<u>124,302</u>

**5 Income from charitable activities**

	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Charitable Activities – Parent Fees	38,266	38,266	36,957
Charitable activities	195,186	195,186	134,897
<b>Total</b>	<u>233,452</u>	<u>233,452</u>	<u>171,854</u>

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**

**6 Expenditure on charitable activities**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Gross Wages and NI	180,930	71,628	252,558	240,199
Activities, transport and Equipment	2,399	3,159	5,558	6,008
Rent & School hire	2,929	1,186	4,115	8,175
Insurance	1,567	915	2,482	2,482
	<u>187,825</u>	<u>76,888</u>	<u>264,713</u>	<u>256,864</u>

**Expenditure on charitable activities – comparative year**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Gross Wages and NI	164,764	75,435	240,199
Activities, transport and Equipment	5,421	587	6,008
Rent & School hire	3,863	4,312	8,175
Insurance	1,243	1,239	2,482
	<u>175,291</u>	<u>81,573</u>	<u>256,864</u>

**7 Other expenditure**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Employee costs	3,986	1,334	5,320	5,528
Motor and travel costs	4,871	354	5,225	4,548
Premises costs	8,769	-	8,769	7,395
Depreciation	552	-	552	610
General administrative costs	7,800	-	7,800	6,602
Legal and professional costs	6,093	-	6,093	4,616
<b>Total</b>	<u>32,071</u>	<u>1,688</u>	<u>33,759</u>	<u>29,299</u>

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**8 Net expenditure before transfers**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	552	610
Independent Examiner's fee	1,482	1,428

£5,112 was transferred from unrestricted funds to restricted to cover the shortfall in the fund activities.

**9 Trustee remuneration and expenses**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Number of trustees paid expenses	-	-

**10 Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	243,635	231,692
Social security costs	6,111	5,883
Pension costs	2,812	2,624
	<u>252,558</u>	<u>240,199</u>

No employee received emoluments in excess of £60,000. 3 key personnel received total remuneration of £105,160.

Neither the trustees nor any person connected with them have received any remuneration from the charity either in the current or previous year.

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Full Time	3	3
Part Time	44	45
	<u>47</u>	<u>48</u>

The charity operates an Automatic Enrolment scheme through NEST

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**

**11 Tangible fixed assets**

	<b>Plant &amp; Machinery</b>	<b>Total</b>
	£	£
<b>Cost or revaluation</b>		
At 1 April 2023	7,742	7,742
Additions	-	-
At 31 March 2024	<u>7,742</u>	<u>7,742</u>
<b>Depreciation and impairment</b>		
At 1 April 2023	6,732	6,732
Depreciation charge for the year	552	552
At 31 March 2024	<u>7,284</u>	<u>7,284</u>
<b>Net Book values</b>		
At 31 March 2024	<u>458</u>	<u>458</u>
At 31 March 2023	<u>1,010</u>	<u>1,010</u>

**12 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Trade Debtors	48,659	19,252
Other Debtors	1,526	1,512
Prepayments and accrued income	4,800	26,623
	<u>54,985</u>	<u>47,387</u>

**13 Creditors:**

Amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Trade Creditors	197	344
Other taxes and social security	-	-
Other creditors	474	473
Accruals and deferred income	7,520	8,235
	<u>8,191</u>	<u>9,052</u>

Deferred income consists of £5,274 (2023 - £6,662) fees invoiced to parents.

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**14 Movement in funds**

	<b>At 1 April 2023</b>	<b>Incoming Resources (including other gains/ losses)</b>	<b>Resources Expended</b>	<b>Gross Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
National Lottery Community Fund	53,861	17,705	(76,678)	5,112	-
WCF	2,368	-	(1,666)	-	702
National Heritage Lottery	2,950	-	-	-	2,950
Other Donations	543	6,490	(232)	-	6,801
<b>Total</b>	<b>59,722</b>	<b>24,195</b>	<b>(78,576)</b>	<b>5,112</b>	<b>10,453</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	36,477	310,062	(219,896)	(5,112)	121,531
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<b>96,199</b>	<b>334,257</b>	<b>(298,472)</b>	<b>-</b>	<b>131,984</b>

**Purposes and restrictions in relation to the funds:**

**Restricted funds:**

National Lottery Community Fund Provide inclusive play opportunities for disabled children

National Heritage Lottery Delivery of 'A History of Wellness in Malvern' project - creative and sensory activities

Worcestershire Community Foundation (WCF) Funding for clubs trips

Other Donations For activities/equipment at Malvern Clubs

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**

**Movement in funds – prior year**

	At 1 April 2022	Incoming Resources (including other gains/ losses)	Resources Expended	Gross Transfers	At 31 March 2023
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
National Lottery	44,436	86,455	(77,030)	-	53,861
Community Fund					
WCF	-	2,368	-	-	2,368
National Heritage Lottery	2,950	-	-	-	2,950
Other Donations	7,658	-	(7,170)	55	543
<b>Total</b>	<b>55,044</b>	<b>88,823</b>	<b>(84,200)</b>	<b>55</b>	<b>59,722</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	31,162	207,333	(201,963)	(55)	36,477
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<b>86,206</b>	<b>296,156</b>	<b>(286,163)</b>	<b>-</b>	<b>96,199</b>

**15 Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed assets	458	-	458
Net current assets	121,073	10,453	131,526
At 31 March 2024	121,531	10,453	131,984
At 31 March 2023	36,477	59,722	96,199

**16 Winding Up**

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £10 towards the liabilities of the charity and costs associated with winding up.

**17 Related party disclosures**

**Controlling party**

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

There were no related party transactions during the year (2023 – none).

**MALVERN SPECIAL FAMILIES  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and Legacies	11,465	-	11,465	12,479
General Grants provided by Government/Other Charities	65,145	24,195	89,340	111,823
	<u>76,610</u>	<u>24,195</u>	<u>100,805</u>	<u>124,302</u>
Charitable activities				
Charitable Activities	38,266	-	38,266	36,957
Activities, Transport and Equipment	195,186	-	195,186	134,897
	<u>233,452</u>	<u>-</u>	<u>233,452</u>	<u>171,854</u>
Government Assistance				
Government Grants relating to Covid-19	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total income and endowments</b>	<b>310,062</b>	<b>24,195</b>	<b>334,257</b>	<b>296,156</b>
<b>Expenditure on:</b>				
Charitable activities				
Gross Wages and NI	180,930	71,628	252,558	240,199
Activities, transport and Equipment	2,399	3,159	5,558	6,008
Rent & School hire	2,929	1,186	4,115	8,175
Insurance	1,567	915	2,482	2,482
	<u>187,825</u>	<u>76,888</u>	<u>264,713</u>	<u>256,864</u>
<b>Total of expenditure on charitable activities</b>	<b>187,825</b>	<b>76,888</b>	<b>264,713</b>	<b>256,864</b>
Employee costs				
Salaries/Wages	-	-	-	-
Staff training	3,986	1,334	5,320	5,528
	<u>3,986</u>	<u>1,334</u>	<u>5,320</u>	<u>5,528</u>
Motor and travel costs				
Travel and subsistence	4,871	354	5,225	4,548
	<u>4,871</u>	<u>354</u>	<u>5,225</u>	<u>4,548</u>
Premises costs				
Rent	6,514	-	6,514	6,145
Light, Heat and Power	538	-	538	670
Premises repairs and maintenance	1,717	-	1,717	580
	<u>8,769</u>	<u>-</u>	<u>8,769</u>	<u>7,395</u>

**MALVERN SPECIAL FAMILIES**

General administrative costs, including depreciation and amortisation

Depreciation of Plant & Machinery	552	-	552	610
Bank charges	503	-	503	456
Information and publications	317	-	317	198
Postage and couriers	202	-	202	197
Software, IT support and related costs	557	-	557	541
Stationery and printing	1,832	-	1,832	1,511
Subscriptions	1,608	-	1,608	1,186
Sundry expenses	400	-	400	794
Telephone, fax and broadband	2,381	-	2,381	1,719
	<u>8,352</u>	<u>-</u>	<u>8,352</u>	<u>7,212</u>
<b>Legal and professional costs</b>				
Audit/independent examination fees	1,482	-	1,482	1,428
Accountancy and bookkeeping	4,611	-	4,611	3,188
Solicitor's fees	-	-	-	-
	<u>6,093</u>	<u>-</u>	<u>6,093</u>	<u>4,616</u>
<b>Total of expenditure of other costs</b>	<u>32,071</u>	<u>1,688</u>	<u>33,759</u>	<u>29,299</u>
<b>Total expenditure</b>	<u>219,896</u>	<u>78,576</u>	<u>298,472</u>	<u>286,163</u>
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure)</b>	<u>90,166</u>	<u>(54,381)</u>	<u>35,785</u>	<u>9,993</u>
Transfers between funds	(5,112)	5,112	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>	<u>85,054</u>	<u>(49,269)</u>	<u>35,785</u>	<u>9,993</u>
Other gains	-	-	-	-
<b>Net movement in funds</b>	<u>85,054</u>	<u>(49,269)</u>	<u>35,785</u>	<u>9,993</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	<u>36,477</u>	<u>59,722</u>	<u>96,199</u>	<u>86,206</u>
<b>Total funds carried forward</b>	<u>121,531</u>	<u>10,453</u>	<u>131,984</u>	<u>96,199</u>

**MALVERN SPECIAL FAMILIES**

England & Wales - Charity number 1143655

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# Accounts

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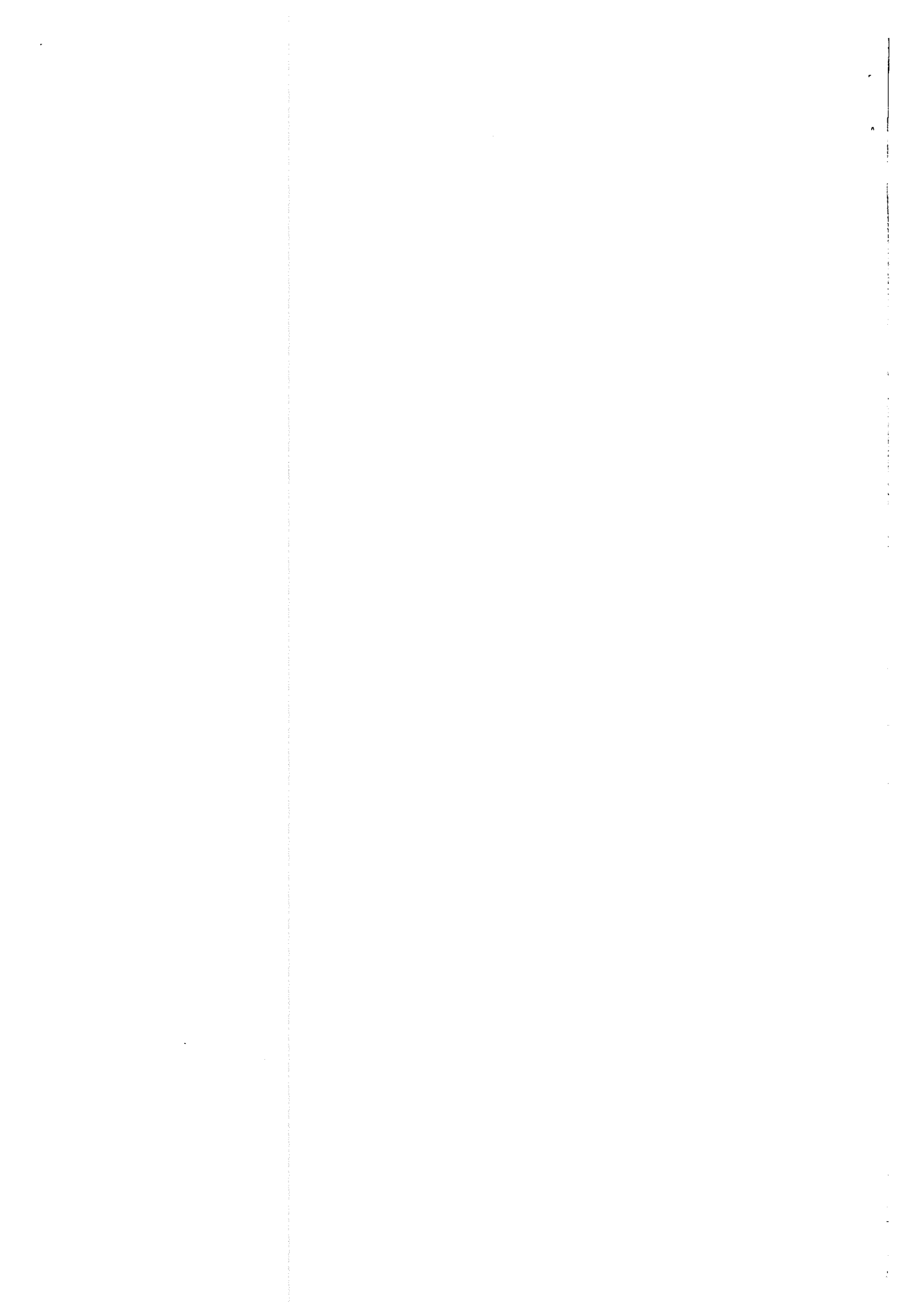
**MALVERN SPECIAL FAMILIES**

**CHARITY NUMBER 1143655**

**COMPANY NUMBER 07413040**

**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**



# MALVERN SPECIAL FAMILIES

## CONTENTS

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 19
Detailed Statement of Financial Activities	20 to 21

**MALVERN SPECIAL FAMILIES  
TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their annual report and unaudited financial statements for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07413040**

**Charity No. 1143655**

**Principal Office**

1st Floor  
73 Church Street  
Malvern  
Worcestershire  
WR14 2AE

**Registered Office**

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Margaret Buchanan Chair  
Christopher Stephens Treasurer  
John Aiton  
Clive Fletcher  
Judy Gudgeon  
Damian Hayes (resigned 10/05/2022)  
Ceri Kay  
David Palmer  
Sarah Rowe (resigned 28/06/2022)

**Key Management Personnel**

Chief Executive Officer Gareth Jones

**Special Parental Advisor**

Kate Hollingworth

**Accountants**

KellyATC Ltd  
20 Blackmore Road  
Malvern  
WR14 1QT

**Bankers**

HSBC  
Church Street  
Malvern  
WR14 2AB

## **MALVERN SPECIAL FAMILIES**

### **TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

The key objective of Malvern Special Families is the provision of recreational opportunities for families who have a child or young person with special needs which it meets by providing engaging and exciting activities for the children and young people. The Charity runs the following clubs:

**Saturday Clubs:** These Ofsted registered clubs are for 5–11-year-olds and take place once a month at The Poolbrook Centre, Malvern and twice a month at Fort Royal School, Worcester. A range of sensory, sports, art, and music activities are provided.

**Youth Clubs:** For young people aged 11 – 18, these take place in Malvern on one Saturday a month and in Worcester on two Saturdays a month.

**Summer Play:** Schemes of 20 days duration at each of three locations are provided during the summer holidays. For children aged 5-11 these take place at The Poolbrook Centre, Malvern and Fort Royal School, Worcester and for children and young people aged 11 – 18 at Regency High School, Worcester. In addition to sensory, sports, art, and music activities a number of trips to external attractions are arranged which all find very exciting and enjoyable.

**Holiday Play:** Providing the same activities as the Summer Play schemes these run in both Malvern for 5–11-year-olds and Worcester for all ages 5-18 during the October and May half-term and Easter breaks, although there is no play scheme for 5–11-year-olds in Worcester during the May holiday .

**Evening Youth Club:** This takes place at Malvern Vale Community Centre once a week during term times for young people aged 11 – 18. The range of activities includes cookery, sports, money management and life skills together with the ever-popular trips to external attractions.

**After School Club:** This takes place twice a week during term times for young people aged 11 – 18 at Regency High School, Worcester. The range of activities includes cookery, sensory, swimming, gym, and art.

#### **ACHIEVEMENTS AND PERFORMANCE**

During the year we provided 2612 places to children with disabilities in a total of 268 sessions equating to 1004 hours of provision. We also increased the number of external trips we organised and led which enabled the children and young people to have experiences to which they would otherwise not have had access. The hours of support we provide enables the parents/carers to have much needed respite.

We did experience difficulties in staff recruitment which proved challenging and led to less provision than in the previous year. Plans are being developed which it is hoped will alleviate the situation in the future and that an increased level of support can be provided.

As in previous years the skilled board of trustees and staff team worked hard to meet these challenges and will continue to do so in order that we can support more children in 2023/2024.

In our work to provide the best possible outcomes for children and young people with disabilities throughout the County, we work closely with Worcester Children First. We also acknowledge with thanks the continuing support of Regency High School and Fort Royal Primary School which enables us to utilise their excellent facilities. Our thanks are also due to The Poolbrook Centre and Malvern Vale Community Centre which allow us to deliver our activities directly to the heart of the local community.

**MALVERN SPECIAL FAMILIES  
TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

Malvern Special Families had income of £296,156 (2022 - £227,935) and a surplus of £9,993 (2022 – deficit £31,465).

As previously mentioned, we work closely with Worcestershire Children First with council funding accounting for £134,897 (2022 £84,604). Revenue grants and donations from non- public bodies were £111,823 (2022 £89,136) with notable funding from the National Lottery Community Fund £86,455 and The Eveson Trust £23,000. Sponsorship gifts and donations were £12,479 (2022 £13,571). Total income from charitable activities were £36,957 (2022 £35,273) being fees charged for all activities. The charity has free reserves of £36,477 at 31st March 2023. (2022 £31,162).

Given that a significant proportion of the charity's income is not guaranteed and must be tendered for each year the trustees recognise that healthy reserves are required to maintain the current level of operations and, in time, to seek new opportunities to improve the lives of children and their families.

The board of trustees is satisfied that the charity assets in each fund are available and adequate to fulfil existing obligations in respect of each fund.

**PLANS FOR FUTURE PERIODS**

During the construction of the proposed new school on the site of The Poolbrook Centre in Malvern we will need to identify an alternative site for our activities currently provided there. We shall be working closely with Worcester Children First to identify a temporary site during the period of construction and, just as importantly, that there is designated space in the proposed new school for our clubs.

It is the Charity's clear intention, with the support of Worcester Children First, to maintain and, where possible and funds allow, increase the activity we already provide for the children and young people of Worcestershire with a particular focus on provision for 11 – 18-year-olds in Malvern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts and as a Charity with the Charity Commission. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

Although the day-to-day management of the charity is delegated to the Chief Operating Officer, it is acknowledged that an effective board of trustees is central to the charity achieving its objectives and meeting its legal obligations.

The Board seeks to be representative of the needs of those with whom it works and that the membership of the board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent Malvern Special Families at meetings and events.

**MALVERN SPECIAL FAMILIES**

**TRUSTEES AND DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2023**

Trustees/Directors are appointed at an Annual General Meeting and hold office for three years but are then eligible for re-election. When necessary, the Board may co-opt a Trustee/Director, but such appointment must be ratified at the next following Annual General Meeting.

New Trustees/Directors undergo a formal induction process: to their duties and responsibilities; to the aims and objectives of the charity, and to the playgroups and clubs, their play leaders, and participants.

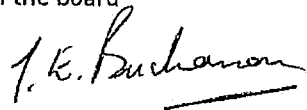
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PUBLIC BENEFIT**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'M. Buchanan', with a horizontal line underneath.

Margaret Buchanan (Chair)  
Trustee  
19<sup>th</sup> July 2023

**MALVERN SPECIAL FAMILIES  
INDEPENDENT EXAMINERS REPORT**

**Independent Examiner's Report to the trustees of Malvern Special Families**

I report to the charity trustees on my examination of the accounts of Malvern Special Families for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

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

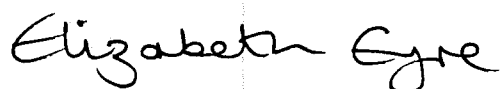
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elizabeth Eyre FCA  
Institute of Chartered Accountants, England and Wales  
Elizabeth Eyre Limited  
Bank Street Business Centre  
6 Bank Street  
Malvern  
Worcestershire  
WR14 2JN

31<sup>st</sup> July 2023

**MALVERN SPECIAL FAMILIES  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and legacies	4	35,479	88,823	124,302	102,707
Charitable activities	5	171,854	-	171,854	119,877
Investments		-	-	-	-
Government Assistance	6	-	-	-	5,351
<b>Total:</b>		<u>207,333</u>	<u>88,823</u>	<u>296,156</u>	<u>227,935</u>
<b>Expenditure on:</b>					
Charitable activities	7	175,291	81,573	256,864	228,645
Other	8	26,672	2,627	29,299	30,755
<b>Total:</b>		<u>201,963</u>	<u>84,200</u>	<u>286,163</u>	<u>259,400</u>
Net gain on investments		-	-	-	-
<b>Net income/(expenditure)</b>	9	5,370	4,623	9,993	(31,465)
Transfers between funds		(55)	55	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<u>5,315</u>	<u>4,678</u>	<u>9,993</u>	<u>(31,465)</u>
<b>Other gains and losses</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>5,315</u>	<u>4,678</u>	<u>9,993</u>	<u>(31,465)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		31,162	55,044	86,206	117,671
<b>Total funds carried forward</b>		<u>36,477</u>	<u>59,722</u>	<u>96,199</u>	<u>86,206</u>

**MALVERN SPECIAL FAMILIES  
SUMMARY INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Income	296,156	227,935
Interest and investment income	-	-
<b>Gross income for the year</b>	<u>296,156</u>	<u>227,935</u>
Expenditure	285,553	258,338
Depreciation and charges for impairment of fixed assets	610	1,062
<b>Total expenditure for the year</b>	<u>286,163</u>	<u>259,400</u>
Net income/(expenditure) before tax for the year	9,993	(31,465)
<b>Net income/(expenditure) for the year</b>	<u>9,993</u>	<u>(31,465)</u>

**MALVERN SPECIAL FAMILIES  
BALANCE SHEET  
AS AT 31 MARCH 2023**

Company No: 07413040

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	12	1,010	1,620
		<u>1,010</u>	<u>1,620</u>
<b>Current Assets</b>			
Debtors	13	47,387	19,936
Cash at bank and in hand		56,854	77,450
		<u>104,241</u>	<u>97,386</u>
<b>Creditors</b>			
Amounts falling due within one year	14	(9,052)	(12,800)
<b>Net current assets</b>		<u>95,189</u>	<u>84,586</u>
<b>Total assets less current liabilities</b>		<u>96,199</u>	<u>86,206</u>
<b>Total Net Assets</b>		<u>96,199</u>	<u>86,206</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted Income Funds	15	59,722	55,044
<b>Unrestricted Funds</b>			
General funds	15	36,477	31,162
<b>Total Funds</b>		<u>96,199</u>	<u>86,206</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

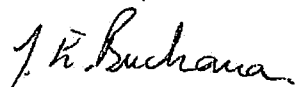
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 19<sup>th</sup> July 2023

And signed on its behalf by:



Margaret Buchanan (Chair)

Trustee

19<sup>th</sup> July 2023

**MALVERN SPECIAL FAMILIES  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure) per Statement of Financial Activities	9,993	(31,465)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	610	1,062
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(27,451)	8,523
(Decrease)/Increase in trade and other payables	(3,748)	1,648
<b>Net cash used in operating activities</b>	<u>(20,596)</u>	<u>(20,232)</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	-	(1,476)
<b>Net cash used in investing activities</b>	<u>-</u>	<u>(1,476)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(20,596)	(21,708)
<b>Cash and cash equivalents at the beginning of the year</b>	77,450	99,158
<b>Cash and cash equivalents at the end of the year</b>	<u>56,854</u>	<u>77,450</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	56,854	77,450
	<u>56,854</u>	<u>77,450</u>

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

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

**Tangible fixed assets and depreciation**

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

Plant & Machinery	25% Straight line
-------------------	-------------------

**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Critical Accounting Estimates and Judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**MALVERN SPECIAL FAMILIES**  
**NOTES TO THE ACCOUNTS**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1143655 and Company number 07413040. Registered office is as prescribed in the trustees report.

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	16,957	85,750	102,707
Charitable activities	119,877	-	119,877
Investments	-	-	-
Government Assistance	5,351	-	5,351
<b>Total:</b>	<u>142,185</u>	<u>85,750</u>	<u>227,935</u>
<b>Expenditure on:</b>			
Charitable activities	171,870	56,775	228,645
Other	29,343	1,412	30,755
<b>Total:</b>	<u>201,213</u>	<u>58,187</u>	<u>259,400</u>
Net gain on investments	-	-	-
<b>Net (expenditure)/income</b>	<u>(59,028)</u>	<u>27,563</u>	<u>(31,465)</u>
Transfers between funds	(34)	34	-
<b>Net (expenditure)/income before other gains/(losses)</b>	(59,062)	27,597	(31,465)
<b>Other gains and losses</b>	-	-	-
	<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	90,224	27,447	117,671
<b>Total funds carried forward</b>	<u>31,162</u>	<u>55,044</u>	<u>86,206</u>

**4 Income from donations and legacies**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations and legacies	12,479	-	12,479	13,571
General Grants provided by Government/Other Charities	23,000	88,823	111,823	89,136
	<u>35,479</u>	<u>88,823</u>	<u>124,302</u>	<u>102,707</u>

**5 Income from charitable activities**

	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Charitable Activities – Parent Fees	36,957	36,957	35,273
Charitable activities	134,897	134,897	84,604
<b>Total</b>	<u>171,854</u>	<u>171,854</u>	<u>119,877</u>

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**6 Income from Government Assistance**

	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Covid-19 CJRS Payments	-	-	5,351
<b>Total</b>	<b>-</b>	<b>-</b>	<b>5,351</b>

**7 Expenditure on charitable activities**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Gross Wages and NI	164,764	75,435	240,199	220,014
Activities, transport and Equipment	5,421	587	6,008	5,059
Rent & School hire	3,863	4,312	8,175	1,271
Insurance	1,243	1,239	2,482	2,301
	<u>175,291</u>	<u>81,573</u>	<u>256,864</u>	<u>228,645</u>

**Expenditure on charitable activities – comparative year**

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Gross Wages and NI	170,082	49,932	220,014
Activities, transport and Equipment	822	4,237	5,059
Rent & School hire	273	998	1,271
Insurance	693	1,608	2,301
	<u>171,870</u>	<u>56,775</u>	<u>228,645</u>

**8 Other expenditure**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Employee costs	4,238	1,290	5,528	5,846
Motor and travel costs	3,211	1,337	4,548	3,970
Premises costs	7,395	-	7,395	7,174
Depreciation	610	-	610	1,062
General administrative costs	6,602	-	6,602	5,503
Legal and professional costs	4,616	-	4,616	7,200
<b>Total</b>	<u>26,672</u>	<u>2,627</u>	<u>29,299</u>	<u>30,755</u>

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**9 Net expenditure before transfers**

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	610	1,062
Independent Examiner's fee	1,428	1,260

**£55 was then transferred from unrestricted funds to restricted to cover the shortfall in the fund activities.**

**10 Trustee remuneration and expenses**

	<b>2023</b>	<b>2022</b>
	Number	Number
Number of trustees paid expenses	-	-

**11 Staff costs**

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	231,692	211,041
Social security costs	5,883	6,345
Pension costs	2,624	2,628
	<u>240,199</u>	<u>220,014</u>

No employee received emoluments in excess of £60,000. 3 key personnel received total remuneration of £100,037.

Neither the trustees nor any person connected with them have received any remuneration from the charity either in the current or previous year.

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

	<b>2023</b>	<b>2022</b>
	Number	Number
Full Time	3	3
Part Time	45	36
	<u>48</u>	<u>39</u>

The charity operates an Automatic Enrolment scheme through NEST

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**12 Tangible fixed assets**

	<b>Plant &amp; Machinery £</b>	<b>Total £</b>
<b>Cost or revaluation</b>		
At 1 April 2022	7,742	7,742
Additions	-	-
At 31 March 2023	<u>7,742</u>	<u>7,742</u>
<b>Depreciation and impairment</b>		
At 1 April 2022	6,122	6,122
Depreciation charge for the year	610	610
At 31 March 2023	<u>6,732</u>	<u>6,732</u>
<b>Net Book values</b>		
At 31 March 2023	<u>1,010</u>	<u>1,010</u>
At 31 March 2022	<u>1,620</u>	<u>1,620</u>

**13 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade Debtors	19,252	464
Other Debtors	1,512	1,532
Prepayments and accrued income	26,623	17,940
	<u>47,387</u>	<u>19,936</u>

**14 Creditors:**

Amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Trade Creditors	344	959
Other taxes and social security	-	-
Other creditors	473	415
Accruals and deferred income	8,235	11,426
	<u>9,052</u>	<u>12,800</u>

Deferred income consists of £6,662 (2022 - £8,726) fees invoiced to parents.

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**15 Movement in funds**

	<b>At 1 April 2022</b>	<b>Incoming Resources (including other gains/ losses)</b>	<b>Resources Expended</b>	<b>Gross Transfers</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
National Lottery Community Fund	44,436	86,455	(77,030)	-	53,861
WCF	-	2,368	-	-	2,368
National Heritage Lottery	2,950	-	-	-	2,950
Other Donations	7,658	-	(7,170)	55	543
<b>Total</b>	<b>55,044</b>	<b>88,823</b>	<b>(84,200)</b>	<b>55</b>	<b>59,722</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	31,162	207,333	(201,963)	(55)	36,477
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<b>86,206</b>	<b>296,156</b>	<b>(286,163)</b>	<b>-</b>	<b>96,199</b>

**Purposes and restrictions in relation to the funds:**

**Restricted funds:**

National Lottery Community Fund	Provide inclusive play opportunities for disabled children
National Heritage Lottery	Delivery of 'A History of Wellness in Malvern' project - creative and sensory activities
Worcestershire Community Foundation (WCF)	Funding for clubs trips
Other Donations	For activities/equipment at Malvern Clubs

**MALVERN SPECIAL FAMILIES  
NOTES TO THE ACCOUNTS**

**Movement in funds – prior year**

	At 1 April 2021	Incoming Resources (including other gains/ losses)	Resources Expended	Gross Transfers	At 31 March 2022
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
National Lottery	-	68,750	(24,314)	-	44,436
Community Fund					
WCF	-	10,000	(10,000)	-	-
National Heritage Lottery	2,950	-	-	-	2,950
Baily Thomas Trust	20,000	-	(20,000)	-	-
Other Donations	4,497	7,000	(3,873)	34	7,658
<b>Total</b>	<b>27,447</b>	<b>85,750</b>	<b>(58,187)</b>	<b>34</b>	<b>55,044</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>90,224</b>	<b>142,185</b>	<b>(201,213)</b>	<b>(34)</b>	<b>31,162</b>
<b>Revaluation Reserves:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>117,671</b>	<b>227,935</b>	<b>(259,400)</b>	<b>-</b>	<b>86,206</b>

**16 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	1,010	-	1,010
Net current assets	35,467	59,722	95,189
At 31 March 2023	36,477	59,722	96,199
At 31 March 2022	31,162	55,044	86,206

**17 Winding Up**

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £10 towards the liabilities of the charity and costs associated with winding up.

**18 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

There were no related party transactions during the year (2022 – none).

**19 Post balance sheet events**

After the year end the Charity received verbal approval to charge for additional cost recovery of places already invoiced to Worcester Children First. At the year end the value of this charge was unknown and the success uncertain, it has therefore not been provided for in the accounts.

**MALVERN SPECIAL FAMILIES  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023 £	2023 £	2023 £	2022 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and Legacies	12,479	-	12,479	13,571
General Grants provided by Government/Other Charities	23,000	88,823	111,823	89,136
	<u>35,479</u>	<u>88,823</u>	<u>124,302</u>	<u>102,707</u>
Charitable activities				
Charitable Activities	36,957	-	36,957	35,273
Activities, Transport and Equipment	134,897	-	134,897	84,604
	<u>171,854</u>	<u>-</u>	<u>171,854</u>	<u>119,877</u>
Government Assistance				
Government Grants relating to Covid-19	-	-	-	5,351
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,351</u>
<b>Total income and endowments</b>	<b>207,333</b>	<b>88,823</b>	<b>296,156</b>	<b>227,935</b>
<b>Expenditure on:</b>				
Charitable activities				
Gross Wages and NI	164,764	75,435	240,199	220,014
Activities, transport and Equipment	5,421	587	6,008	5,059
Rent & School hire	3,863	4,312	8,175	1,271
Insurance	1,243	1,239	2,482	2,301
	<u>175,291</u>	<u>81,573</u>	<u>256,864</u>	<u>228,645</u>
<b>Total of expenditure on charitable activities</b>	<b>175,291</b>	<b>81,573</b>	<b>256,864</b>	<b>228,645</b>
Employee costs				
Salaries/Wages	-	-	-	-
Staff training	4,238	1,290	5,528	5,846
	<u>4,238</u>	<u>1,290</u>	<u>5,528</u>	<u>5,846</u>
Motor and travel costs				
Travel and subsistence	3,211	1,337	4,548	3,970
	<u>3,211</u>	<u>1,337</u>	<u>4,548</u>	<u>3,970</u>
Premises costs				
Rent	6,145	-	6,145	5,088
Light, Heat and Power	670	-	670	347
Premises repairs and maintenance	580	-	580	1,739
	<u>7,395</u>	<u>-</u>	<u>7,395</u>	<u>7,174</u>

**MALVERN SPECIAL FAMILIES**

General administrative costs, including depreciation and amortisation

Depreciation of Plant & Machinery	610	-	610	1,062
Bank charges	456	-	456	406
Information and publications	198	-	198	357
Postage and couriers	197	-	197	11
Software, IT support and related costs	541	-	541	488
Stationery and printing	1,511	-	1,511	1,389
Subscriptions	1,186	-	1,186	1,083
Sundry expenses	794	-	794	424
Telephone, fax and broadband	1,719	-	1,719	1,345
	<u>7,212</u>	<u>-</u>	<u>7,212</u>	<u>6,565</u>

Legal and professional costs

Audit/independent examination fees	1,428	-	1,428	1,260
Accountancy and bookkeeping	3,188	-	3,188	5,940
Solicitor's fees	-	-	-	-
	<u>4,616</u>	<u>-</u>	<u>4,616</u>	<u>7,200</u>

**Total of expenditure of other costs**

	<u>26,672</u>	<u>2,627</u>	<u>29,299</u>	<u>30,755</u>
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**Total expenditure**

	<u>201,963</u>	<u>84,200</u>	<u>286,163</u>	<u>259,400</u>
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Net gains on investments

	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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**Net income/(expenditure)**

	<u>5,370</u>	<u>4,623</u>	<u>9,993</u>	<u>(31,465)</u>
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Transfers between funds

	<u>(55)</u>	<u>55</u>	<u>-</u>	<u>-</u>
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**Net income/(expenditure) before other gains/(losses)**

	<u>5,315</u>	<u>4,678</u>	<u>9,993</u>	<u>(31,465)</u>
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Other gains

	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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**Net movement in funds**

	<u>5,315</u>	<u>4,678</u>	<u>9,993</u>	<u>(31,465)</u>
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**Reconciliation of funds:**

Total funds brought forward

	<u>31,162</u>	<u>55,044</u>	<u>86,206</u>	<u>117,671</u>
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**Total funds carried forward**

	<u>36,477</u>	<u>59,722</u>	<u>96,199</u>	<u>86,206</u>
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**MALVERN SPECIAL FAMILIES**

England & Wales - Charity number 1143655

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# Accounts

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**Malvern Special Families**

**Charity No. 1143655**

**Company No. 07413040**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

**Malvern Special Families  
Contents**

	<b>Pages</b>
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 20
Detailed Statement of Financial Activities	21 to 22

## **Malvern Special Families**

### **Trustees Annual Report including the Directors Report for the year Ended 31 March 2022**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07413040**

**Charity No. 1143655**

#### **Principal Office**

1st Floor  
73 Church Street  
Malvern  
Worcestershire  
WR14 2AE

#### **Registered Office**

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

#### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. Aiton  
M. Buchanan  
C. Fletcher  
J. Gudgeon  
D. Hayes (resigned 10 May 2022)  
C. Kay  
S. Musgrave (resigned 29 June 2021)  
D. Palmer  
S. Rowe  
C. Stephens

#### **Key Management Personnel**

Chief Executive Officer Gareth Jones

#### **Accountants**

KellyATC Ltd  
20 Blackmore Road  
Malvern  
WR14 1QT

#### **Bankers**

HSBC  
Church Street  
Malvern  
WR14 2AB

## **OBJECTIVES AND ACTIVITIES**

The associations objectives are to provide relief for families who have a child or young adult with special needs. The provisions below are what is provided in a normal year. The Covid-19 pandemic still caused some disruption to our clubs at Regency High School and Fort Royal primary school.

**Saturday Clubs** – Taking place once a month at The Poolbrook Centre Malvern and twice a month at Fort Royal School Worcester for 5 – 11-year-olds. Play activities include sensory, sports, art, and music. Both clubs are Ofsted registered.

**Youth Clubs** – Taking place two Saturdays a month in Malvern and twice a month at Regency High School Worcester for young people aged between 11 and 18 years. Activities include sensory, sports, art, music, and trips out.

**Summer Play schemes** - Schemes at three locations for 20 days during the summer holidays. Taking place at The Poolbrook Centre (Malvern) and Fort Royal Primary School (Worcester) for those aged 5-11 years and at Regency High School (Worcester) for those aged 11-18 years. Activities include sensory, arts, crafts, sports opportunities, and lots of fun trips out.

**Holiday Play Schemes** – These take place in Worcester and Malvern in October and February half term and Easter. During the May half term, the holiday play scheme takes place in Malvern. Activities include sensory, arts, craft, sports opportunities and trips out.

**Evening Youth Club** – This takes place once a week during term time for young people aged 11-18 years at Malvern Vale Community centre. Activities include cooking, sports, trips out, money management and life skills.

**After School Club** – This takes place twice a week for young people at Regency High School (Worcester) for young people aged 11-18 years. Activities include cooking, sensory, swimming, gym, and art.

## **ACHIEVEMENTS AND PERFORMANCE**

The number of clubs and places offered were again affected by the Covid- 19 Pandemic. We are extremely proud of all the staff who worked tirelessly to ensure the clubs were safe, adhered to government guidelines and remained as fun and exciting as ever. Our major achievement is once again helping so many children and families during such unprecedented times. We have provided a total of 301 sessions (2021 - 261) 3,987 short break places (2021 - 3,126) 14,103 hours of provision (2021- 13,105) to 182 young people (2021 - 176).

We cannot do this alone and we collaborated closely with Regency High School Worcester and Fort Royal Community Primary school Worcester which enables us to utilise their excellent facilities. Our thanks also to the Poolbrook Centre and Malvern Vale Community Centre where we can provide exciting activities and access the local community. We continue to work with Worcestershire Children First to ensure we provide the best possible outcomes for children with disabilities throughout Worcestershire.

## **Malvern Special Families**

### **Trustees Annual Report including the Directors Report for the year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

Malvern Special Families had income of £227,935 (2021 - £279,282) and a deficit of £31,465 (2021 - surplus £46,683). The Covid-19 pandemic continued to impact our face-to-face community fundraising.

In comparing this year's deficit with last year's surplus, it should be borne in mind that £45,000 of income was received late in the previous year and intended to meet the current year's costs. Since 31<sup>st</sup> March 2020 there has been an increase in total funds of £15,218.

As previously mentioned, we work closely with Worcestershire Children First with council funding accounting for £84,604 (2021 - £42,013). Revenue grants and donations from non- public bodies were £89,136 (2021 - £115,298) with notable funding from the National Lottery Community Fund £68,750, Lady Ryder of Warsaw Memorial Trust £5,000 and Malvern Gazette £3,385.

Sponsorship gifts and donations were £13,571 (2021 - £23,189). Total income from charitable activities were £35,273 (2021 - £33,642) being fees charged for all activities. The charity has free reserves of £31,162 at 31<sup>st</sup> March 2022 (2021 - 90,224).

Given that much of the charitable funds are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the lives of children and their families.

The board of trustees is satisfied that the charity assets in each fund are available and adequate to fulfil obligations in respect of each fund.

#### **PLANS FOR FUTURE PERIODS**

We will explore more avenues of face-to-face community fundraising now that Government Covid -19 restrictions are easing. We will submit a tender to Worcestershire Children First to continue the excellent work we do in Worcester and Malvern when our current contract expires in August 2022 so that we can help more children and families.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts and as a Charity with the Charity Commission. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

Although the day-to-day management of the charity is delegated to the Chief Executive Officer, Malvern Special Families acknowledges that an effective board of trustees is at the core of ensuring the charity is successful in achieving its objectives. The trustees are responsible, inter alia, for the maintenance and integrity of information included on the company's website.

The Board seeks to be representative of the needs of those with whom it works and that the membership of the board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent Malvern Special families at meetings and events.

## Malvern Special Families

### Trustees Annual Report including the Directors Report for the year Ended 31 March 2022

Trustees will be elected to the board at the annual general meeting. Committee members are appointed at the annual general meeting and hold office for a period of three years. After the three years the committee member must retire but is then eligible for reappointment at the annual general meeting. The number and procedure for nomination and election is contained in Malvern Special Families constitution. When a need is identified the chair will recruit and propose to the board the co-option of trustees between AGMs. Full membership of the board can only be approved at the AGM.

Malvern Special Families provides a personalised induction for new Trustees by the chair. This induction includes a familiarisation with the role of the trustee's objects of the charity and its history. Trustees are then introduced to the children and staff by the C.E.O. at the clubs and play schemes.

The salaries of key personnel are approved by the trustees.

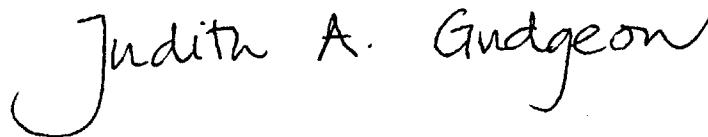
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PUBLIC BENEFIT** - The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Gudgeon  
Trustee  
28<sup>th</sup> June 2022

A handwritten signature in black ink that reads "Judith A. Gudgeon". The signature is written in a cursive style with a large initial 'J'.

**Malvern Special Families  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Malvern Special Families**

I report to the charity trustees on my examination of the accounts of Malvern Special Families for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Elizabeth Eyre .*

Elizabeth Eyre FCA  
Institute of Chartered Accountants, England and Wales  
Elizabeth Eyre Limited  
Bank Street Business Centre  
6 Bank Street  
Malvern  
Worcestershire  
WR14 2JN

*23 August 2022*

**Malvern Special Families**  
**Statement of Financial Activities**  
**For the year ended 31 March 2022**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022 £	2022 £	2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and legacies	4	16,957	85,750	102,707	138,487
Charitable activities	5	119,877	-	119,877	75,655
Investments		-	-	-	-
Government Assistance	6	5,351	-	5,351	65,140
<b>Total:</b>		<u>142,185</u>	<u>85,750</u>	<u>227,935</u>	<u>279,282</u>
<b>Expenditure on:</b>					
Charitable activities	7	171,870	56,775	228,645	206,533
Other	8	29,343	1,412	30,755	26,066
<b>Total:</b>		<u>201,213</u>	<u>58,187</u>	<u>259,400</u>	<u>232,599</u>
Net gain on investments		-	-	-	-
<b>Net (expenditure)/income</b>	9	<u>(59,028)</u>	<u>27,563</u>	<u>(31,465)</u>	<u>46,683</u>
Transfers between funds		(34)	34	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
<b>Other gains and losses</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>90,224</u>	<u>27,447</u>	<u>117,671</u>	<u>70,988</u>
<b>Total funds carried forward</b>		<u><u>31,162</u></u>	<u><u>55,044</u></u>	<u><u>86,206</u></u>	<u><u>117,671</u></u>

**Malvern Special Families  
Summary Income and Expenditure Account**

**For the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	227,935	279,282
Interest and investment income	-	-
<b>Gross income for the year</b>	<u>227,935</u>	<u>279,282</u>
Expenditure	258,338	231,630
Depreciation and charges for impairment of fixed assets	1,062	969
<b>Total expenditure for the year</b>	<u>259,400</u>	<u>232,599</u>
Net (expenditure)/income before tax for the year	(31,465)	46,683
<b>Net (expenditure)/income for the year</b>	<u>(31,465)</u>	<u>46,683</u>

**Malvern Special Families  
Balance Sheet**

**As 31 December 2022**

**Company No: 07413040**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	12	<u>1,620</u>	<u>1,206</u>
		1,620	1,206
<b>Current Assets</b>			
Debtors	13	19,936	28,459
Cash at bank and in hand		<u>77,450</u>	<u>99,158</u>
		97,386	127,617
<b>Creditors</b>			
Amounts falling due within one year	14	<u>(12,800)</u>	<u>(11,152)</u>
<b>Net current assets</b>		<u>84,586</u>	<u>116,465</u>
<b>Total assets less current liabilities</b>		<u>86,206</u>	<u>117,671</u>
<b>Total Net Assets</b>		<u>86,206</u>	<u>117,671</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted Income Funds	15	55,044	27,447
<b>Unrestricted Funds</b>			
General funds	15	31,162	90,224
<b>Total Funds</b>		<u>86,206</u>	<u>117,671</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

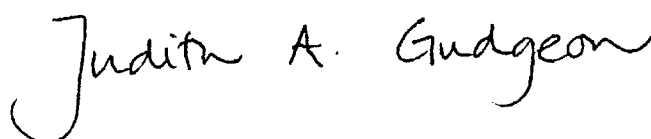
For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 28<sup>th</sup> June 2022

And signed on its behalf by:



J. Gudgeon

Trustee

28<sup>th</sup> June 2022

**Malvern Special Families  
Statement of Cash flows**

**For the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(31,465)	46,683
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	1,062	969
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	8,523	(7,721)
Increase/(Decrease) in trade and other payables	1,648	(561)
<b>Net cash used in operating activities</b>	<u>(20,232)</u>	<u>39,370</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(1,476)	(713)
<b>Net cash used in investing activities</b>	<u>(1,476)</u>	<u>(713)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(21,708)	38,657
<b>Cash and cash equivalents at the beginning of the year</b>	99,158	60,501
<b>Cash and cash equivalents at the end of the year</b>	<u>77,450</u>	<u>99,158</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	77,450	99,158
	<u>77,450</u>	<u>99,158</u>

**Malvern Special Families  
Notes to the Accounts**

**For the year ended 31 March 2022**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## **Malvern Special Families**

### **Notes to the Accounts**

#### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### **Taxation**

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

#### **Tangible fixed assets and depreciation**

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

Plant & Machinery	25% Straight line
-------------------	-------------------

#### **Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Critical Accounting Estimates and Judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

## **Malvern Special Families**

### **Notes to the Accounts**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1143655 and Company number 07413040. Registered office is as prescribed in the trustees report.

**Malvern Special Families  
Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	91,178	47,309	138,487
Charitable activities	75,655	-	75,655
Investments	-	-	-
Government Assistance	65,140	-	65,140
<b>Total:</b>	<u>231,973</u>	<u>47,309</u>	<u>279,282</u>
<b>Expenditure on:</b>			
Charitable activities	176,235	30,298	206,533
Other	26,066	-	26,066
<b>Total:</b>	<u>202,301</u>	<u>30,298</u>	<u>232,599</u>
Net gain on investments	-	-	-
<b>Net income</b>	<u>29,672</u>	<u>17,011</u>	<u>46,683</u>
Transfers between funds	(6,486)	6,486	-
<b>Net income before other gains/(losses)</b>	<u>23,186</u>	<u>23,497</u>	<u>46,683</u>
<b>Other gains and losses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u>23,186</u>	<u>23,497</u>	<u>46,683</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	67,038	3,950	70,988
<b>Total funds carried forward</b>	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>

**4 Income from donations and legacies**

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations and legacies	13,571	-	13,571	23,189
General Grants provided by Government/Other Charities	3,386	85,750	89,136	115,298
	<u>16,957</u>	<u>85,750</u>	<u>102,707</u>	<u>138,487</u>

**5 Income from charitable activities**

	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Charitable Activities – Parent Fees	35,273	35,273	33,642
Charitable activities	84,604	84,604	42,013
<b>Total</b>	<u>119,877</u>	<u>119,877</u>	<u>75,655</u>

**Malvern Special Families  
Notes to the Accounts**

**6 Income from Government Assistance**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Covid-19 CJRS Payments	5,351	5,351	65,140
<b>Total</b>	<u>5,351</u>	<u>5,351</u>	<u>65,140</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gross Wages and NI	170,082	49,932	220,014	202,286
Activities, transport and Equipment	822	4,237	5,059	1,254
Rent & School hire	273	998	1,271	579
Insurance	693	1,608	2,301	2,414
	<u>171,870</u>	<u>56,775</u>	<u>228,645</u>	<u>206,533</u>

**Expenditure on charitable activities – comparative year**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Gross Wages and NI	173,460	28,826	202,286
Activities, transport and Equipment	361	893	1,254
Rent & School hire	-	579	579
Insurance	2,414	-	2,414
	<u>176,235</u>	<u>30,298</u>	<u>206,533</u>

**Malvern Special Families  
Notes to the Accounts**

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	5,453	393	5,846	2,419
Motor and travel costs	3,451	519	3,970	4,177
Premises costs	6,674	500	7,174	6,611
Depreciation	1,062	-	1,062	969
General administrative costs	5,503	-	5,503	5,252
Legal and professional costs	7,200	-	7,200	6,638
<b>Total</b>	<b>29,343</b>	<b>1,412</b>	<b>30,755</b>	<b>26,066</b>

**9 Net expenditure before transfers**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	1,062	969
Independent Examiner's fee	1,260	1,200

**£34 was then transferred from unrestricted funds to restricted to cover the shortfall in the fund activities.**

**10 Trustee remuneration and expenses**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Number of trustees paid expenses	-	-

**Malvern Special Families**  
**Notes to the Accounts**

**11 Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	211,041	194,184
Social security costs	6,345	5,695
Pension costs	2,628	2,407
	<u>220,014</u>	<u>202,286</u>

No employee received emoluments in excess of £60,000. 3 key personnel received total remuneration of £94,755.

Neither the trustees nor any person connected with them have received any remuneration from the charity either in the current or previous year.

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Full Time	3	3
Part Time	36	46
	<u>39</u>	<u>49</u>

The charity operates an Automatic Enrolment scheme through NEST

**12 Tangible fixed assets**

	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2021	6,266	6,266
Additions	1,476	1,476
At 31 March 2022	<u>7,742</u>	<u>7,742</u>
<b>Depreciation and impairment</b>		
At 1 April 2021	5,060	5,060
Depreciation charge for the year	1,062	1,062
At 31 March 2022	<u>6,122</u>	<u>6,122</u>
<b>Net Book values</b>		
At 31 March 2022	<u>1,620</u>	<u>1,620</u>
At 31 March 2021	<u>1,206</u>	<u>1,206</u>

**13 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Debtors	464	2,512
Other Debtors	1,532	1,660
Prepayments and accrued income	17,940	24,287
	<u>19,936</u>	<u>28,459</u>

**Malvern Special Families**  
**Notes to the Accounts**

**14 Creditors:**

Amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	959	341
Other taxes and social security	-	-
Other creditors	415	396
Accruals and deferred income	11,426	10,415
At 31 March 2021	<u>12,800</u>	<u>11,152</u>

Deferred income consists of £8,726 (2021 - £7,775) fees invoiced to parents.

**Malvern Special Families  
Notes to the Accounts**

**15 Movement in funds**

	<b>At 1 April 2021</b>	<b>Incoming Resources (including other gains/ losses)</b>	<b>Resources Expended</b>	<b>Gross Transfers</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
National Lottery Community Fund	-	68,750	(24,314)	-	44,436
WCF	-	10,000	(10,000)	-	-
National Heritage Lottery	2,950	-	-	-	2,950
Baily Thomas Trust	20,000	-	(20,000)	-	-
Other Donations	4,497	7,000	(3,873)	34	7,658
<b>Total</b>	<b>27,447</b>	<b>85,750</b>	<b>(58,187)</b>	<b>34</b>	<b>55,044</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>90,224</b>	<b>142,185</b>	<b>(201,213)</b>	<b>(34)</b>	<b>31,162</b>
<b>Revaluation Reserves:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>117,671</b>	<b>227,935</b>	<b>(259,400)</b>	<b>-</b>	<b>86,206</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Fund Provide inclusive play opportunities for disabled children

National Heritage Lottery Delivery of 'A History of Wellness in Malvern' project - creative and sensory activities

Baily Thomas Trust Staff salary costs

Worcestershire Community Foundation (WCF) Funding for clubs through covid

Other Donations For activities/equipment at Malvern Clubs

**Movement in funds – prior year**

	<b>At 1 April 2020</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Gross Transfers</b>	<b>At 31 March 2021</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Children in Need	-	23,609	(30,095)	6,486	-
National Heritage Lottery	2,950	-	-	-	2,950
Baily Thomas Trust	-	20,000	-	-	20,000
Other Donations	1,000	3,700	(203)	-	4,497
<b>Total</b>	<b>3,950</b>	<b>47,309</b>	<b>(30,298)</b>	<b>6,486</b>	<b>27,447</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>67,038</b>	<b>231,973</b>	<b>(202,301)</b>	<b>(6,486)</b>	<b>90,224</b>
<b>Revaluation Reserves:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>70,988</b>	<b>279,282</b>	<b>(232,599)</b>	<b>-</b>	<b>117,671</b>

**16 Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	1,620	-	1,620
Net current assets	29,542	55,044	84,586
At 31 March 2022	<u>31,162</u>	<u>55,044</u>	<u>86,206</u>
At 31 March 2021	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>

**17 Winding Up**

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £10 towards the liabilities of the charity and costs associated with winding up.

**18 Covid-19 and going concern**

Covid-19 continued to have an impact on Malvern Special Families for a second successive year. Once again, we had community events cancelled such as concerts, sponsored walks and fetes. We also incurred extra costs utilising extra staff to assist the children with social distancing and hygiene. The costs of personal, protective equipment also continued to rise.

There was a minority of clubs cancelled due to the virus, but we are proud to have offered so much support to the children and families during another difficult year. Malvern Special Families is committed to continue providing this support and with restrictions easing in 2022 we are well placed to garner the support of the community once again.

**19 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

There were no related party transactions during the year (2021 – none).

**Malvern Special Families**  
**Detailed Statement of Financial Activities**

**For the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022 £	2022 £	2022 £	2021 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and Legacies	13,571	-	13,571	23,189
General Grants provided by Government/Other Charities	3,386	85,750	89,136	115,298
	<u>16,957</u>	<u>85,750</u>	<u>102,707</u>	<u>138,487</u>
Charitable activities				
Charitable Activities	35,273	-	35,273	33,642
Activities, Transport and Equipment	84,604	-	84,604	42,013
	<u>119,877</u>	<u>-</u>	<u>119,877</u>	<u>75,655</u>
Government Assistance				
Government Grants relating to Covid-19	5,351	-	5,351	65,140
	<u>5,351</u>	<u>-</u>	<u>5,351</u>	<u>65,140</u>
<b>Total income and endowments</b>	<b>142,185</b>	<b>85,750</b>	<b>227,935</b>	<b>279,282</b>
<b>Expenditure on:</b>				
Charitable activities				
Gross Wages and NI	170,082	49,932	220,014	202,286
Activities, transport and Equipment	822	4,237	5,059	1,254
Rent & School hire	273	998	1,271	579
Insurance	693	1,608	2,301	2,414
	<u>171,870</u>	<u>56,775</u>	<u>228,645</u>	<u>206,533</u>
<b>Total of expenditure on charitable activities</b>	<b>171,870</b>	<b>56,775</b>	<b>228,645</b>	<b>206,533</b>
Employee costs				
Salaries/Wages	-	-	-	-
Staff training	5,453	393	5,846	2,419
	<u>5,453</u>	<u>393</u>	<u>5,846</u>	<u>2,419</u>
Motor and travel costs				
Travel and subsistence	3,451	519	3,970	4,177
	<u>3,451</u>	<u>519</u>	<u>3,970</u>	<u>4,177</u>
Premises costs				
Rent	4,588	500	5,088	5,837
Light, Heat and Power	347	-	347	620
Premises repairs and maintenance	1,739	-	1,739	154
	<u>6,674</u>	<u>500</u>	<u>7,174</u>	<u>6,611</u>

## Malvern Special Families

### General administrative costs, including depreciation and amortisation

Depreciation of Plant & Machinery	1,062	-	1,062	969
Bank charges	406	-	406	220
Information and publications	357	-	357	234
Postage and couriers	11	-	11	469
Software, IT support and related costs	488	-	488	533
Stationery and printing	1,389	-	1,389	1,315
Subscriptions	1,083	-	1,083	772
Sundry expenses	424	-	424	406
Telephone, fax and broadband	1,345	-	1,345	1,303
	<u>6,565</u>	<u>-</u>	<u>6,565</u>	<u>6,221</u>
<b>Legal and professional costs</b>				
Audit/independent examination fees	1,260	-	1,260	1,200
Accountancy and bookkeeping	5,940	-	5,940	5,438
Solicitor's fees	-	-	-	-
	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>6,638</u>
<b>Total of expenditure of other costs</b>	<u>29,343</u>	<u>1,412</u>	<u>30,755</u>	<u>26,066</u>
<b>Total expenditure</b>	<u>201,213</u>	<u>58,187</u>	<u>259,400</u>	<u>232,599</u>
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	<u>(59,028)</u>	<u>27,563</u>	<u>(31,465)</u>	<u>46,683</u>
Transfers between funds	(34)	34	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
Other gains	-	-	-	-
<b>Net movement in funds</b>	<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>	<u>70,988</u>
<b>Total funds carried forward</b>	<u>31,162</u>	<u>55,044</u>	<u>86,206</u>	<u>117,671</u>

**MALVERN SPECIAL FAMILIES**

England & Wales - Charity number 1143655

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# Accounts

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**Malvern Special Families**

**Charity No. 1143655**

**Company No. 07413040**

**Trustees' Report and Unaudited Accounts**

**31 March 2021**

**Malvern Special Families  
Contents**

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 20
Detailed Statement of Financial Activities	21 to 22

## **Malvern Special Families**

### **Trustees Annual Report including the Directors Report for the year Ended 31 March 2021**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07413040**

**Charity No. 1143655**

#### **Principal Office**

1st Floor  
73 Church Street  
Malvern  
Worcestershire  
WR14 2AE

#### **Registered Office**

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

#### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. Aiton  
M. Buchanan  
C. Fletcher  
J. Gudgeon  
D. Hayes  
C. Kay  
S. Musgrave  
D. Palmer  
S. Rowe  
C. Stephens

#### **Key Management Personnel**

Chief Executive Officer Gareth Jones

#### **Accountants**

KellyATC Ltd  
20 Blackmore Road  
Malvern  
WR14 1QT

#### **Bankers**

HSBC  
Church Street  
Malvern  
WR14 2AB

## **OBJECTIVES AND ACTIVITIES**

The Associations' objects are to provide relief for families who have a child or young adult with special needs

Provisions across the year: The clubs listed below are what we have scheduled in a normal year. Due to the COVID-19 pandemic during 2020/2021 there were no clubs that took place from 18<sup>th</sup> March 2020 when Worcestershire Children First advised us to close all clubs until 28<sup>th</sup> July 2020 when we were able to re-open our summer clubs under all Government guidelines .

**SATURDAY CLUBS** - Taking place once a month at the Poolbrook Centre Malvern and twice a month at Fort Royal school Worcester for 5 to 11 year olds. Play activities include sensory, sports, art and music. Both clubs are Ofsted registered.

**YOUTH CLUBS** - Taking place one Saturday a month in Malvern and twice a month at Regency High School Worcester, for young people aged between 11 and 18 years. Activities include sensory, sports, art, music and trips out.

**SUMMER PLAY SCHEMES** - Schemes at three locations lasting for 20 days during August. Poolbrook Centre (Malvern) and Fort Royal School (Worcester) for those aged 5 to 11 years and Regency High School (Worcester) for those aged 11 to 18 years. Activities include sensory activities, art and craft, sports opportunities and lots of fun trips out.

**HOLIDAY PLAY SCHEMES** - These take place in Malvern and Worcester during October and February half term and Easter. Holiday playscheme takes place in Malvern only in the May half term. Young people aged 5 to 18 years attend on different days. Activities include sensory activities, art and craft, sports opportunities and trips out.

**EVENING YOUTH CLUB** - This takes place once a week during term time for young people aged 11 to 18 years at Malvern Vale Community Centre (Malvern)

**AFTER SCHOOL CLUB** - This takes place twice a week for young people at Regency High School (Worcester) for young people aged 11 to 18. Activities include cooking, sports, magic workshops, rock groups and trips out.

## **ACHIEVEMENTS AND PERFORMANCE**

As stated above due to the COVID -19 pandemic we were unable to offer as many clubs as in previous years due to the pandemic. Everybody worked extremely hard to get clubs up and running again in July 2020 in time for the long summer holidays and we know the children, young people and families were very grateful that we managed this. In this year we have provided a total of 261 sessions (2020 - 328) 3,126 short break places (2020 - 3,542) 13,105 hours of provision (2020 - 14,256) to 176 young people (2020 - 194).

Children and their families and carers have benefited greatly from the extra time given to them.

Our major achievement was providing safe, fun, engaging activities for the children and young people after everyone had been under lockdown for so long. All trustees are proud of everybody at Malvern Special Families for making this happen.

This year 2020/2021 more than ever before we needed to work extremely closely with all our partners to ensure we could enable and facilitate activities for children under the Government Covid -19 guidelines. I would like to place on record our thanks for the collaboration and dedication from all concerned. Regency High School Worcester and Fort Royal Community High School Worcester as delivery partners for Worcestershire Children First worked with us to overcome many problems and difficulties thrown up by the pandemic. Our thanks also to the Poolbrook Centre (where we share premises with Shining Stars Nursery) and Malvern Vale Community Centre contracted by Worcester Children First for working with us during this year so that provision could continue.

### **FINANCIAL REVIEW**

Malvern Special Families had income of £279,282 in the year (2020 - £275,085) and a surplus of £46,683 (2020-excess spend £51,571). The COVID -19 pandemic has led to loss of community fundraising which we have attempted to make up through digital fundraising.

The good working relationship with Worcestershire Children First continues with council funding accounting for £42,013 of revenue (2020- £136,088). Revenue grants and donations from non-public bodies were £115,298 (2020 £64,710) with notable funding from BBC children in Need (£23,609), Garfield Weston Foundation (£25,000), The National Lottery (£10,000) and Baily Thomas Charitable Fund (£20,000). Sponsorship gifts and donations were £23,189 (2020 - £27,493). Total income from charitable activities were £33,642 (2020-£46,794); being fees charged for all activities. The charity has free reserves of £90,224 at 31st March 2021 (2020-£67,038).

The surplus income for the year of £46,683 somewhat flatters the Charity's financial position as it includes grant income of £25,000 and £20,000 awarded to help finance the following year's costs. Without these grants a much smaller surplus would have been made, resulting in a much lower level of reserves. The trustees recognise the need to secure grants and income of at least £130,000 each and every year to maintain the level and quality of the Charity's services and their efforts are continually focused and directed at achieving this objective.

Given that much of the charitable funds are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to use funds to improve the lives of children and their families.

The board of trustees is satisfied that the charity assets in each fund are available and adequate to fulfil obligations in respect of each fund.

### **PLANS FOR FUTURE PERIODS**

The charity will continue to comply with Government Guidelines during the COVID-19 pandemic and we will continue to offer clubs to the children and young people of Worcestershire who have disabilities. We will re commence face to face community fundraising when guidelines allow and combine this with digital fundraising to ensure we can maximise income opportunities to enable us to offer yet more activities, experiences and trips out.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The day-to-day management of the charity is delegated to the Chief Executive Officer. Malvern Special Families acknowledges that an effective board of trustees is at the core of ensuring the charity is successful in achieving its objectives. The trustees are responsible for the maintenance and integrity of information included on the company's website.

The Board must seek to be representative of the needs of those that it works with and has within its membership. The membership of the board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent Malvern Special families at meetings and events.

## **Malvern Special Families**

### **Trustees Annual Report including the Directors Report for the year Ended 31 March 2021**

Trustees will be elected to the board at the annual general meeting. Committee members are appointed at the annual general meeting and hold office for a period of three years. After the three years the committee member must retire but is then eligible for reappointment at the annual general meeting. The number and procedure for nomination and election is contained in Malvern Special Families constitution. When a need is identified the chair will recruit and propose to the board the co-option of trustees between AGMs. Full membership of the board can only be approved at the AGM.

Malvern Special Families provides a personalised induction for new Trustees by the chair. This induction includes a familiarisation with the role of the trustee's objects of the charity and its history. Trustees are then introduced to the children and staff by the C.E.O. at the clubs and play schemes.

The salaries of key personnel are approved by the trustees.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PUBLIC BENEFIT** - The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Gudgeon

Trustee

29<sup>th</sup> June 2021

*Judith A. Gudgeon*  
*29th June 2021*

**Malvern Special Families  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Malvern Special Families**

I report to the charity trustees on my examination of the accounts of Malvern Special Families for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

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

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

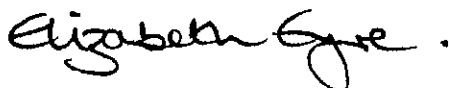
**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants, England and Wales.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 386 of the 2006 Act and section 130 of the 2011 Act; or
- the accounts did not accord with those records; or
- the accounts did not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 and under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elizabeth Eyre FCA  
Institute of Chartered Accountants, England and Wales  
Elizabeth Eyre Limited  
Bank Street Business Centre  
6 Bank Street  
Malvern  
Worcestershire  
WR14 2JN

**Malvern Special Families  
Statement of Financial Activities**

**For the year ended 31 March 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income and endowments from:</b>					
Donations and legacies	4	91,178	47,309	138,487	92,203
Charitable activities	5	75,655	-	75,655	182,882
Investments		-	-	-	-
Government Assistance	6	65,140	-	65,140	-
<b>Total:</b>		<u>231,973</u>	<u>47,309</u>	<u>279,282</u>	<u>275,085</u>
<b>Expenditure on:</b>					
Charitable activities	7	176,235	30,298	206,533	266,834
Other	8	26,066	-	26,066	59,822
<b>Total:</b>		<u>202,301</u>	<u>30,298</u>	<u>232,599</u>	<u>326,656</u>
Net gain on investments		-	-	-	-
<b>Net income/(expenditure)</b>	9	29,672	17,011	46,683	(51,571)
Transfers between funds		(6,486)	6,486	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		23,186	23,497	46,683	(51,571)
<b>Other gains and losses</b>		-	-	-	-
<b>Net movement in funds</b>		23,186	23,497	46,683	(51,571)
<b>Reconciliation of funds:</b>					
Total funds brought forward		67,038	3,950	70,988	122,559
<b>Total funds carried forward</b>		<u>90,224</u>	<u>27,447</u>	<u>117,671</u>	<u>70,988</u>

**Malvern Special Families  
Summary Income and Expenditure Account**

**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income	279,282	275,085
Interest and investment income	-	-
<b>Gross income for the year</b>	<u>279,282</u>	<u>275,085</u>
Expenditure	231,630	325,639
Depreciation and charges for impairment of fixed assets	969	1,017
<b>Total expenditure for the year</b>	<u>232,599</u>	<u>326,656</u>
Net income/(expenditure) before tax for the year	46,683	(51,571)
<b>Net income/(expenditure) for the year</b>	<u>46,683</u>	<u>(51,571)</u>

**Malvern Special Families  
Balance Sheet**

**As 31 December 2021**

**Company No: 07413040**

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	12	1,206	1,462
		1,206	1,462
<b>Current Assets</b>			
Debtors	13	28,459	20,738
Cash at bank and in hand		99,158	60,501
		127,617	81,239
<b>Creditors</b>			
Amounts falling due within one year	14	(11,152)	(11,713)
<b>Net current assets</b>		116,465	69,526
<b>Total assets less current liabilities</b>		117,671	70,988
<b>Total Net Assets</b>		117,671	70,988
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted Income Funds	15	27,447	3,950
<b>Unrestricted Funds</b>			
General funds	15	90,224	67,038
<b>Total Funds</b>		117,671	70,988

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29<sup>th</sup> June 2021

And signed on its behalf by:

J. Gudgeon

Trustee

29<sup>th</sup> June 2021

*Judith A. Gudgeon*  
*29<sup>th</sup> June 2021*

**Malvern Special Families  
Statement of Cash flows**

**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	46,683	(51,571)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	969	1,017
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	(7,721)	13,472
(Decrease)/Increase in trade and other payables	(561)	(10,003)
<b>Net cash used in operating activities</b>	<u>39,370</u>	<u>(47,085)</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(713)	(100)
<b>Net cash used in investing activities</b>	<u>(713)</u>	<u>(100)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	38,657	(47,185)
<b>Cash and cash equivalents at the beginning of the year</b>	60,501	107,686
<b>Cash and cash equivalents at the end of the year</b>	<u>99,158</u>	<u>60,501</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	99,158	60,501
	<u>99,158</u>	<u>60,501</u>

**Malvern Special Families  
Notes to the Accounts**

**For the year ended 31 March 2021**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Malvern Special Families**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

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

**Tangible fixed assets and depreciation**

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

Plant & Machinery	25% Straight line
-------------------	-------------------

**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Critical Accounting Estimates and Judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1143655 and Company number 07413040. Registered office is as prescribed in the trustees report.

**Malvern Special Families  
Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2020 £	Restricted Funds 2020 £	Total 2020 £
<b>Income and endowments from:</b>			
Donations and legacies	41,473	50,730	92,203
Charitable activities	182,882	-	182,882
Investments	-	-	-
<b>Total:</b>	<u>224,355</u>	<u>50,730</u>	<u>275,085</u>
<b>Expenditure on:</b>			
Charitable activities	197,717	69,117	266,834
Other	59,822	-	59,822
<b>Total:</b>	<u>257,539</u>	<u>69,117</u>	<u>326,656</u>
Net gain on investments	-	-	-
<b>Net income/(expenditure)</b>	<u>(33,184)</u>	<u>(18,387)</u>	<u>(51,571)</u>
Transfers between funds	(22,337)	22,337	-
<b>Net income/(expenditure) before other gains/(losses)</b>	(55,521)	3,950	(51,571)
<b>Other gains and losses</b>	-	-	-
<b>Net movement in funds</b>	(55,521)	3,950	(51,571)
<b>Reconciliation of funds:</b>			
Total funds brought forward	122,559	-	122,559
<b>Total funds carried forward</b>	<u>67,038</u>	<u>3,950</u>	<u>70,988</u>

**4 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations and legacies	19,489	3,700	23,189	27,493
General Grants provided by Government/Other Charities	71,689	43,609	115,298	64,710
	<u>91,178</u>	<u>47,309</u>	<u>138,487</u>	<u>92,203</u>

There is a change in nature of the income from Worcester County Council. YE 2020 onwards the contract is a contract for services charged at a fixed fee per head. Up to 2019 it was a grant to cover costs. Income and expenditure is no longer restricted and is now a Charitable Activity as shown below.

**5 Income from charitable activities**

	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Charitable Activities – Parent Fees	33,642	33,642	46,794
Charitable activities	42,013	42,013	136,088
<b>Total</b>	<u>75,655</u>	<u>75,655</u>	<u>182,882</u>

**Malvern Special Families  
Notes to the Accounts**

**6 Income from Government Assistance**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Covid-19 CJRS Payments	65,140	65,140	-
<b>Total</b>	<u>65,140</u>	<u>65,140</u>	<u>-</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gross Wages and NI	173,460	28,826	202,286	249,922
Activities, transport and Equipment	361	893	1,254	11,329
Rent & School hire	-	579	579	3,552
Insurance	2,414	-	2,414	2,031
	<u>176,235</u>	<u>30,298</u>	<u>206,533</u>	<u>266,834</u>

**Expenditure on charitable activities – comparative year**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Gross Wages and NI	190,781	59,141	249,922
Activities, transport and Equipment	1,353	9,976	11,329
Rent & School hire	3,552	-	3,552
Insurance	2,031	-	2,031
	<u>197,717</u>	<u>69,117</u>	<u>266,834</u>

**Malvern Special Families  
Notes to the Accounts**

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	2,419	2,419	32,467
Motor and travel costs	4,177	4,177	6,652
Premises costs	6,611	6,611	7,709
Depreciation	969	969	1,017
General administrative costs	5,252	5,252	5,893
Legal and professional costs	6,638	6,638	6,084
<b>Total</b>	<b>26,066</b>	<b>26,066</b>	<b>59,822</b>

**9 Net expenditure before transfers**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	969	1,017
Independent Examiner's fee	1,200	1,050

**£6,486 was then transferred from unrestricted funds to restricted to cover the shortfall in the fund activities.**

**10 Trustee remuneration and expenses**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Number of trustees paid expenses	-	-

**Malvern Special Families**  
**Notes to the Accounts**

**11 Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	194,184	266,643
Social security costs	5,695	7,669
Pension costs	2,407	2,747
	<u>202,286</u>	<u>277,059</u>

No employee received emoluments in excess of £60,000. 3 key personnel received total remuneration of £94,780.

Neither the trustees nor any person connected with them have received any remuneration from the charity either in the current or previous year.

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Full Time	3	3
Part Time	46	55
	<u>49</u>	<u>58</u>

The charity operates an Automatic Enrolment scheme through NEST

**12 Tangible fixed assets**

	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2020	5,553	5,553
Additions	713	713
At 31 March 2021	<u>6,266</u>	<u>6,266</u>
<b>Depreciation and impairment</b>		
At 1 April 2020	4,091	4,091
Depreciation charge for the year	969	969
At 31 March 2021	<u>5,060</u>	<u>5,060</u>
<b>Net Book values</b>		
At 31 March 2021	<u>1,206</u>	<u>1,206</u>
At 31 March 2020	<u>1,462</u>	<u>1,462</u>

**13 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	2,512	17,281
Other Debtors	1,660	-
Prepayments and accrued income	24,287	3,457
	<u>28,459</u>	<u>20,738</u>

**Malvern Special Families**  
**Notes to the Accounts**

**14 Creditors:**

Amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	341	278
Other taxes and social security		-
Other creditors	396	414
Accruals and deferred income	10,415	11,021
At 31 March 2021	<u>11,152</u>	<u>11,713</u>

Deferred income consists of £7,775 (2020 - £6,058) fees invoiced to parents.

**Malvern Special Families  
Notes to the Accounts**

**15 Movement in funds**

	<b>At 1 April 2020</b>	<b>Incoming resources (including other gains/ losses)</b>	<b>Resources expended</b>	<b>Gross Transfers</b>	<b>At 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Children in Need	-	23,609	(30,095)	6,486	-
National Heritage Lottery	2,950	-	-	-	2,950
Baily Thomas Trust	-	20,000	-	-	20,000
Other Donations	1,000	3,700	(203)	-	4,497
<b>Total</b>	<b>3,950</b>	<b>47,309</b>	<b>(30,298)</b>	<b>6,486</b>	<b>27,447</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>67,038</b>	<b>231,973</b>	<b>(202,301)</b>	<b>(6,486)</b>	<b>90,224</b>
<b>Revaluation Reserves:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>70,988</b>	<b>279,282</b>	<b>(232,599)</b>	<b>-</b>	<b>117,671</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

Children in Need	Provide inclusive play opportunities for disabled children
National Heritage Lottery	Delivery of 'A History of Wellness in Malvern' project - creative and sensory activities
Baily Thomas Trust	Staff salary costs
Other Donations	For activities/equipment at Malvern Clubs

**Movement in funds – prior year**

	<b>At 1 April 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gross Transfers</b>	<b>At 31 March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted income funds:</b>					
Children in Need	-	40,010	(62,347)	22,337	-
National Heritage Lottery	-	9,700	(6,750)	-	2,950
Parent Donations	-	1,020	(20)	-	1,000
<b>General funds</b>	<b>122,559</b>	<b>224,355</b>	<b>(257,539)</b>	<b>(22,337)</b>	<b>67,038</b>
<b>Total Funds</b>	<b>122,559</b>	<b>275,085</b>	<b>(326,656)</b>	<b>-</b>	<b>70,988</b>

**16 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Fixed assets	1,206	-	1,206
Net current assets	89,018	27,447	116,465
At 31 March 2021	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>
At 31 March 2020	<u>67,038</u>	<u>3,950</u>	<u>70,988</u>

**17 Winding Up**

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £10 towards the liabilities of the charity and costs associated with winding up.

**18 Covid-19 and going concern**

As for all charities, Covid-19 has had an impact on Malvern Special Families. We have worked tirelessly to provide services and raise funds during the pandemic. We had to change the way we fundraise as we had lots of community events cancelled such as concerts, sponsored walks and fetes. We managed to garner the support of the community with our first ever crowd funding campaign which was successful. Again, like a lot of charities, we incurred extra costs to ensure our clubs were safe such as paying for extra cleaning, using extra staff to help the children maintain social distancing and purchasing PPE. We utilised the job retention scheme which gave us the chance to retain staff and enabled them to receive income during the most difficult time any of us can remember. The charity has coped with the pandemic and continued to provide services to the children and families of Worcestershire. The charity remains stable and will continue to work hard to raise funds.

**19 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

There were no related party transactions during the year (2020 – none).

**Malvern Special Families  
Detailed Statement of Financial Activities**

**For the year ended 31 March 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021 £	2021 £	2021 £	2020 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and Legacies	19,489	3,700	23,189	27,493
General Grants provided by Government/Other Charities	71,689	43,609	115,298	64,710
	<u>91,178</u>	<u>47,309</u>	<u>138,487</u>	<u>92,203</u>
Charitable activities				
Charitable Activities	33,642	-	33,642	46,794
Activities, Transport and Equipment	42,013	-	42,013	136,088
	<u>75,655</u>	<u>-</u>	<u>75,655</u>	<u>182,882</u>
Government Assistance				
Government Grants relating to Covid-19	65,140	-	65,140	-
	<u>65,140</u>	<u>-</u>	<u>65,140</u>	<u>-</u>
<b>Total income and endowments</b>	<b>231,973</b>	<b>47,309</b>	<b>279,282</b>	<b>275,085</b>
<b>Expenditure on:</b>				
Charitable activities				
Gross Wages and NI	173,460	28,826	202,286	249,922
Activities, transport and Equipment	361	893	1,254	11,329
Rent & School hire	-	579	579	3,552
Insurance	2,414	-	2,414	2,031
	<u>176,235</u>	<u>30,298</u>	<u>206,533</u>	<u>266,834</u>
<b>Total of expenditure on charitable activities</b>	<b>176,235</b>	<b>30,298</b>	<b>206,533</b>	<b>266,834</b>
Employee costs				
Salaries/Wages	-	-	-	20,493
Staff training	2,419	-	2,419	11,974
	<u>2,419</u>	<u>-</u>	<u>2,419</u>	<u>32,467</u>
Motor and travel costs				
Travel and subsistence	4,177	-	4,177	6,652
	<u>4,177</u>	<u>-</u>	<u>4,177</u>	<u>6,652</u>
Premises costs				
Rent	5,837	-	5,837	4,632
Light, Heat and Power	620	-	620	655
Premises repairs and maintenance	154	-	154	2,422
	<u>6,611</u>	<u>-</u>	<u>6,611</u>	<u>7,709</u>

## Malvern Special Families

General administrative costs, including depreciation and amortisation

Depreciation of Plant & Machinery	969	-	969	1,017
Bank charges	220	-	220	384
General Insurances	-	-	-	56
Information and publications	234	-	234	-
Postage and couriers	469	-	469	607
Software, IT support and related costs	533	-	533	418
Stationery and printing	1,315	-	1,315	1,759
Subscriptions	772	-	772	619
Sundry expenses	406	-	406	219
Telephone, fax and broadband	1,303	-	1,303	1,831
	<u>6,221</u>	<u>-</u>	<u>6,221</u>	<u>6,910</u>
<b>Legal and professional costs</b>				
Audit/independent examination fees	1,200	-	1,200	1,050
Accountancy and bookkeeping	5,438	-	5,438	4,794
Solicitor's fees	-	-	-	240
	<u>6,638</u>	<u>-</u>	<u>6,638</u>	<u>6,084</u>
<b>Total of expenditure of other costs</b>	<u>26,066</u>	<u>-</u>	<u>26,066</u>	<u>59,822</u>
<b>Total expenditure</b>	<u>202,301</u>	<u>30,298</u>	<u>232,599</u>	<u>326,656</u>
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net expenditure</b>	<u>29,672</u>	<u>17,011</u>	<u>46,683</u>	<u>(51,571)</u>
Transfers between funds	(6,486)	6,486	-	-
<b>Net expenditure before other gains/(losses)</b>	<u>23,186</u>	<u>23,497</u>	<u>46,683</u>	<u>(51,571)</u>
Other gains	-	-	-	-
<b>Net movement in funds</b>	<u>23,186</u>	<u>23,497</u>	<u>46,683</u>	<u>(51,571)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	<u>67,038</u>	<u>3,950</u>	<u>70,988</u>	<u>122,559</u>
<b>Total funds carried forward</b>	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>	<u>70,988</u>