

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. Alton
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 18th March 2020 when Worcestershire Children First advised us to close all clubs until 28th 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

29th 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.

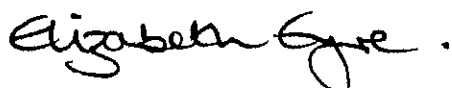
Independent examiner's statement

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 £
Income and endowments from:					
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	-
Total:		<u>231,973</u>	<u>47,309</u>	<u>279,282</u>	<u>275,085</u>
Expenditure on:					
Charitable activities	7	176,235	30,298	206,533	266,834
Other	8	26,066	-	26,066	59,822
Total:		<u>202,301</u>	<u>30,298</u>	<u>232,599</u>	<u>326,656</u>
Net gain on investments		-	-	-	-
Net income/(expenditure)	9	29,672	17,011	46,683	(51,571)
Transfers between funds		(6,486)	6,486	-	-
Net income/(expenditure) before other gains/(losses)		23,186	23,497	46,683	(51,571)
Other gains and losses		-	-	-	-
Net movement in funds		<u>23,186</u>	<u>23,497</u>	<u>46,683</u>	<u>(51,571)</u>
Reconciliation of funds:					
Total funds brought forward		67,038	3,950	70,988	122,559
Total funds carried forward		<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

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

**Malvern Special Families
Balance Sheet**

As 31 December 2021

Company No: 07413040

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	12	<u>1,206</u>	<u>1,462</u>
		1,206	1,462
Current Assets			
Debtors	13	28,459	20,738
Cash at bank and in hand		<u>99,158</u>	<u>60,501</u>
		127,617	81,239
Creditors			
Amounts falling due within one year	14	<u>(11,152)</u>	<u>(11,713)</u>
Net current assets		<u>116,465</u>	<u>69,526</u>
Total assets less current liabilities		<u>117,671</u>	<u>70,988</u>
Total Net Assets		<u>117,671</u>	<u>70,988</u>
The funds of the charity			
Restricted funds	15		
Restricted Income Funds		27,447	3,950
Unrestricted Funds	15		
General funds		90,224	67,038
Total Funds		<u>117,671</u>	<u>70,988</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 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 29th June 2021

And signed on its behalf by:

J. Gudgeon

Trustee

29th June 2021

Judith A. Gudgeon
29th June 2021

Malvern Special Families
Statement of Cash flows

For the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	46,683	(51,571)
Adjustments for:		
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)
Net cash used in operating activities	<u>39,370</u>	<u>(47,085)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(713)	(100)
Net cash used in investing activities	<u>(713)</u>	<u>(100)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	38,657	(47,185)
Cash and cash equivalents at the beginning of the year	60,501	107,686
Cash and cash equivalents at the end of the year	<u>99,158</u>	<u>60,501</u>
Components of cash and cash equivalents		
Cash and bank balances	99,158	60,501
	<u>99,158</u>	<u>60,501</u>

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.

3 Statement of Financial Activities - prior year

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

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
	91,178	47,309	138,487	92,203

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
Total	75,655	75,655	182,882

6 Income from Government Assistance

	Unrestricted	Total	Total
	2021	2021	2020
	£	£	£
Covid-19 CJRS Payments	65,140	65,140	-
Total	65,140	65,140	-

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	2021	2020
	£	£	£	£
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
	176,235	30,298	206,533	266,834

Expenditure on charitable activities – comparative year

	Unrestricted	Restricted	Total
	£	£	2020
	£	£	£
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
	197,717	69,117	266,834

8 Other expenditure

	Unrestricted	Total	Total
	2021	2021	2020
	£	£	£
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
Total	26,066	26,066	59,822

9 Net expenditure before transfers

	2021	2020
	£	£
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

	2021	2020
	Number	Number
Number of trustees paid expenses	-	-

Malvern Special Families
Notes to the Accounts

11 Staff costs

	2021	2020
	£	£
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:

	2021	2020
	Number	Number
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

	Plant & Machinery	Total
	£	£
Cost or revaluation		
At 1 April 2020	5,553	5,553
Additions	713	713
At 31 March 2021	<u>6,266</u>	<u>6,266</u>
Depreciation and impairment		
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>
Net Book values		
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

	2021	2020
	£	£
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

	2021	2020
	£	£
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

	At 1 April 2020	Incoming resources (including other gains/ losses)	Resources expended	Gross Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
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
Total	3,950	47,309	(30,298)	6,486	27,447
Unrestricted funds:					
General funds	67,038	231,973	(202,301)	(6,486)	90,224
Revaluation Reserves:	-	-	-	-	-
Total Funds	70,988	279,282	(232,599)	-	117,671

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

	At 1 April 2019	Incoming resources	Resources expended	Gross Transfers	At 31 March 2020
	£	£	£	£	£
Restricted income funds:					
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
General funds	122,559	224,355	(257,539)	(22,337)	67,038
Total Funds	122,559	275,085	(326,656)	-	70,988

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
		£	£
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 £
Income and endowments from:				
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>
Total income and endowments	231,973	47,309	279,282	275,085
Expenditure on:				
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>
Total of expenditure on charitable activities	176,235	30,298	206,533	266,834
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>
Legal and professional costs				
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>
Total of expenditure of other costs	<u>26,066</u>	<u>-</u>	<u>26,066</u>	<u>59,822</u>
Total expenditure	<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>
Net expenditure	<u>29,672</u>	<u>17,011</u>	<u>46,683</u>	<u>(51,571)</u>
Transfers between funds	(6,486)	6,486	-	-
Net expenditure before other gains/(losses)	<u>23,186</u>	<u>23,497</u>	<u>46,683</u>	<u>(51,571)</u>
Other gains	-	-	-	-
Net movement in funds	<u>23,186</u>	<u>23,497</u>	<u>46,683</u>	<u>(51,571)</u>
Reconciliation of funds:				
Total funds brought forward	<u>67,038</u>	<u>3,950</u>	<u>70,988</u>	<u>122,559</u>
Total funds carried forward	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>	<u>70,988</u>