

Malvern Special Families

Charity No. 1143655

Company No. 07413040

Trustees' Report and Unaudited Accounts

31 March 2022

**Malvern Special Families
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Trustees Annual Report including the Directors Report for the year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1143655

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

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

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

Chief Executive Officer Gareth Jones

KellyATC Ltd
20 Blackmore Road
Malvern
WR14 1QT

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.

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 31st 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 31st 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.

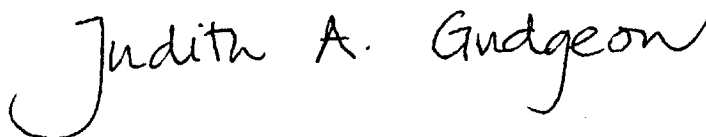
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding 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
28th June 2022

A handwritten signature in black ink that reads "Judith A. Gudgeon". The signature is written in a cursive style with a large, looping 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 £
Income and endowments					
from:					
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
Total:		<u>142,185</u>	<u>85,750</u>	<u>227,935</u>	<u>279,282</u>
Expenditure on:					
Charitable activities	7	171,870	56,775	228,645	206,533
Other	8	29,343	1,412	30,755	26,066
Total:		<u>201,213</u>	<u>58,187</u>	<u>259,400</u>	<u>232,599</u>
Net gain on investments		-	-	-	-
Net (expenditure)/income	9	(59,028)	27,563	(31,465)	46,683
Transfers between funds		(34)	34	-	-
Net (expenditure)/income before other gains/(losses)		<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
Other gains and losses		-	-	-	-
Net movement in funds		<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
Reconciliation of funds:					
Total funds brought forward		90,224	27,447	117,671	70,988
Total funds carried forward		<u>31,162</u>	<u>55,044</u>	<u>86,206</u>	<u>117,671</u>

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

For the year ended 31 March 2022

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

**Malvern Special Families
Balance Sheet**

As 31 December 2022

Company No: 07413040

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

And signed on its behalf by:

Judith A. Gudgeon

J. Gudgeon

Trustee

28th June 2022

Malvern Special Families
Statement of Cash flows
For the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(31,465)	46,683
Adjustments for:		
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)
Net cash used in operating activities	<u>(20,232)</u>	<u>39,370</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,476)	(713)
Net cash used in investing activities	<u>(1,476)</u>	<u>(713)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(21,708)	38,657
Cash and cash equivalents at the beginning of the year	99,158	60,501
Cash and cash equivalents at the end of the year	<u>77,450</u>	<u>99,158</u>
Components of cash and cash equivalents		
Cash and bank balances	77,450	99,158
	<u>77,450</u>	<u>99,158</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.

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.

3 Statement of Financial Activities - prior year

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

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
	16,957	85,750	102,707	138,487

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
Total	119,877	119,877	75,655

6 Income from Government Assistance

	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
Covid-19 CJRS Payments	5,351	5,351	65,140
Total	5,351	5,351	65,140

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
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
	171,870	56,775	228,645	206,533

Expenditure on charitable activities – comparative year

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

8 Other expenditure

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
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
Total	29,343	1,412	30,755	26,066

9 Net expenditure before transfers

	2022	2021
	£	£
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

	2022	2021
	Number	Number
Number of trustees paid expenses	-	-

Malvern Special Families
Notes to the Accounts

11 Staff costs

	2022	2021
	£	£
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:

	2022	2021
	Number	Number
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

	Plant & Machinery	Total
	£	£
Cost or revaluation		
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>
Depreciation and impairment		
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>
Net Book values		
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

	2022	2021
	£	£
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

	2022	2021
	£	£
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

	At 1 April 2021	Incoming Resources (including other gains/ losses)	Resources Expended	Gross Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
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
Total	27,447	85,750	(58,187)	34	55,044
Unrestricted funds:					
General funds	90,224	142,185	(201,213)	(34)	31,162
Revaluation Reserves:	-	-	-	-	-
Total Funds	117,671	227,935	(259,400)	-	86,206

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

	At 1 April 2020	Incoming Resources	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

16 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
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 £
Income and endowments from:				
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>
Total income and endowments	142,185	85,750	227,935	279,282
Expenditure on:				
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>
Total of expenditure on charitable activities	171,870	56,775	228,645	206,533
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>
Legal and professional costs				
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>
Total of expenditure of other costs	<u>29,343</u>	<u>1,412</u>	<u>30,755</u>	<u>26,066</u>
Total expenditure	<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>
Net (expenditure)/income	<u>(59,028)</u>	<u>27,563</u>	<u>(31,465)</u>	<u>46,683</u>
Transfers between funds	(34)	34	-	-
Net (expenditure)/income before other gains/(losses)	<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
Other gains	-	-	-	-
Net movement in funds	<u>(59,062)</u>	<u>27,597</u>	<u>(31,465)</u>	<u>46,683</u>
Reconciliation of funds:				
Total funds brought forward	<u>90,224</u>	<u>27,447</u>	<u>117,671</u>	<u>70,988</u>
Total funds carried forward	<u>31,162</u>	<u>55,044</u>	<u>86,206</u>	<u>117,671</u>