

MALVERN SPECIAL FAMILIES

CHARITY NUMBER 1143655

COMPANY NUMBER 07413040

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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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

KellyATC Ltd
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
23rd 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 FCA
Institute of Chartered Accountants, England and Wales
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
Worcestershire
WR14 2JN

31st 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 £
Income and endowments from:					
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	-
Total:		<u>223,500</u>	<u>33,764</u>	<u>257,264</u>	<u>334,257</u>
Expenditure on:					
Charitable activities	6	237,571	35,537	273,108	264,713
Other	7	32,424	6,080	38,504	33,759
Total:		<u>269,995</u>	<u>41,617</u>	<u>311,612</u>	<u>298,472</u>
Net gain on investments		-	-	-	-
Net (expenditure)/income	8	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
Other gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
Reconciliation of funds:					
Total funds brought forward		<u>121,531</u>	<u>10,453</u>	<u>131,984</u>	<u>96,199</u>
Total funds carried forward		<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**

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

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

Company No: 07413040

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	11	<u>722</u>	<u>458</u>
		722	458
Current Assets			
Debtors	12	24,112	54,985
Cash at bank and in hand		<u>71,425</u>	<u>84,732</u>
		95,537	139,717
Creditors			
Amounts falling due within one year	13	<u>(18,623)</u>	<u>(8,191)</u>
Net current assets		<u>76,914</u>	<u>131,526</u>
Total assets less current liabilities		<u>77,636</u>	<u>131,984</u>
Total Net Assets		<u>77,636</u>	<u>131,984</u>
The funds of the charity			
Restricted funds	14		
Restricted Income Funds		2,600	10,453
Unrestricted Funds	14		
General funds		75,036	121,531
Total Funds		<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 23rd 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 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(54,348)	35,785
Adjustments for:		
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)
Net cash used in operating activities	<u>(12,344)</u>	<u>27,878</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(963)	-
Net cash used in investing activities	<u>(963)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(13,307)	27,878
Cash and cash equivalents at the beginning of the year	84,732	56,854
Cash and cash equivalents at the end of the year	<u>71,425</u>	<u>84,732</u>
Components of cash and cash equivalents		
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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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 £
Income and endowments from:			
Donations and legacies	76,610	24,195	100,805
Charitable activities	233,452	-	233,452
Investments	-	-	-
Government Assistance	-	-	-
Total:	<u>310,062</u>	<u>24,195</u>	<u>334,257</u>
Expenditure on:			
Charitable activities	187,825	76,888	264,713
Other	32,071	1,688	33,759
Total:	<u>219,896</u>	<u>78,576</u>	<u>298,472</u>
Net gain on investments	-	-	-
Net (expenditure)/income	<u>90,166</u>	<u>(54,381)</u>	<u>35,785</u>
Transfers between funds	(5,112)	5,112	-
Net (expenditure)/income before other gains/(losses)	<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>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	36,477	59,722	96,199
Total funds carried forward	<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
Total	<u>188,436</u>	<u>188,436</u>	<u>233,452</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	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	Restricted	Total
	2024	2024	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	Restricted	Total	Total
	2025	2025	2025	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
Total	<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

	2025	2024
	£	£
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

	2025	2024
	Number	Number
Number of trustees paid expenses	-	-

10 Staff costs

	2025	2024
	£	£
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:

	2025	2024
	Number	Number
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 £
Cost or revaluation		
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>
Depreciation and impairment		
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>
Net Book values		
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	<u>21,375</u>	<u>4,800</u>
	<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	<u>17,595</u>	<u>7,520</u>
	<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
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Children in Need	-	14,364	(14,364)	-	-
WCF	702	-	(702)	-	-
National Heritage Lottery	2,950	-	(2,950)	-	-
Zephyr Ltd		7,000	(7,000)	-	-
True Colours Trust	-	7,000	(7,000)	-	-
Other Donations	6,801	5,400	(9,601)	-	2,600
Total	10,453	33,764	(41,617)	-	2,600
Unrestricted funds:					
General funds	121,531	223,500	(269,995)	-	75,036
Revaluation Reserves:	-	-	-	-	-
Total Funds	131,984	257,264	(311,612)	-	77,636

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
Zephyr 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
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
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
Total	<u>59,722</u>	<u>24,195</u>	<u>(78,576)</u>	<u>5,112</u>	<u>10,453</u>
Unrestricted funds:					
General funds	36,477	310,062	(219,896)	(5,112)	121,531
Revaluation Reserves:	-	-	-	-	-
Total Funds	<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 £
Income and endowments from:				
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>
Total income and endowments	223,500	33,764	257,264	334,257
Expenditure on:				
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>
Total of expenditure on charitable activities	237,571	35,537	273,108	264,713
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>

Legal and professional costs

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>

Total of expenditure of other costs**Total expenditure**

Net gains on investments

Net (expenditure)/income

Transfers between funds

Net (expenditure)/income before other gains/(losses)

Other gains

Net movement in funds**Reconciliation of funds:**

Total funds brought forward

Total funds carried forward

	<u>32,424</u>	<u>6,080</u>	<u>38,504</u>	<u>33,759</u>
	<u>269,995</u>	<u>41,617</u>	<u>311,612</u>	<u>298,472</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(46,495)</u>	<u>(7,853)</u>	<u>(54,348)</u>	<u>35,785</u>
	<u>121,531</u>	<u>10,453</u>	<u>131,984</u>	<u>96,199</u>
	<u>75,036</u>	<u>2,600</u>	<u>77,636</u>	<u>131,984</u>