COMMUNITY ACTION MALVERN AND DISTRICT

England & Wales · Charity number 1149335

Details

Status	Registered
Legal form	Charitable company
Company number	08179244
Registered	2012-10-16
Register	View on the Charity Commission register

Contact

Address	112 Worcester Road Malvern Link Worcestershire WR14 1SS
Phone	01684892381
Email	info@communityaction.org.uk
Website	www.communityaction.org.uk

Activities

Objects: 1) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC, PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT AREA OF MALVERN AND THE SURROUNDING DISTRICTS AND ITS ENVIRONS AND, IN PARTICULAR, BUILD THE CAPACITY OF THIRD SECTOR ORGANISATIONS AND PROVIDE THEM WITH THE NECESSARY SUPPORT, INFORMATION AND SERVICES TO ENABLE THEM TO PURSUE OR CONTRIBUTE TO ANY CHARITABLE PURPOSE. 2) TO PROMOTE, ORGANISE AND FACILITATE CO-OPERATION AND PARTNERSHIP WORKING BETWEEN THIRD SECTOR, STATUTORY AND OTHER RELEVANT BODIES IN THE ACHIEVEMENT OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

Activities: We are a local charity offering community transport solutions for older and disabled people. We have our own minibuses and wheelchair accessible vehicles and manage a community car service. We run trips for people to get out and about, have a men's (and women's)shed and offer a volunteer brokerage service for local community groups, matching local people with their ideal volunteering opportunity.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£333,217	£356,969	-	-
2024-03-31	£288,167	£262,595	-	-
2023-03-31	£198,740	£202,488	-	-
2022-03-31	£165,556	£187,968	-	-
2021-03-31	£151,622	£159,845	-	-

Trustees

Name	Role	Appointed
Christopher Dawson Bartlett		2025-04-22
Cllr Anne Monica Madelaine Robinson		2024-04-29
David Peter Asquith		2026-06-16
Megan Jones		2026-03-02
Mike Amery		2015-07-22
Peter Nicholas Hubble		2017-08-01

Accounts

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES/DIRECTORS:	Mike Amery (Chair) Kevin Ebsworth (Treasurer) (appointed 22/04/2025) Nick Hubble (Vice Chair) Russell Emery Anne Cherry (appointed 29/04/2024) Tony Palmer (appointed 04/12/2024) Chris Bartlett (appointed 22/04/2025)
COMPANY SECRETARY:	Launa Brooks (appointed 22/04/2024) Catherine Walton (resigned 22/04/2024)
KEY MANAGEMENT PERSONNEL:	Launa Brooks (Chief Executive Officer) Catherine Walton (Chief Officer) (April – May 2024)
REGISTERED OFFICE:	112 Worcester Road Malvern Worcestershire WR14 1SS
REGISTERED NUMBER:	Company 08179244 Charity 1149335
INDEPENDENT EXAMINER:	Elizabeth Eyre FCA Elizabeth Eyre Limited Bank Street Business Centre 6 Bank Street Malvern WR14 2JN
BANKERS:	HSBC PLC 1 Church Street Malvern Worcestershire WR14 2AB

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

The Board of trustees/directors present their report with the financial statements of the company for the year ended 31 March 2025. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP FRS 102.

CONSTITUTION

The charity is a company limited by guarantee which is governed by its Memorandum and Articles of Association adopted on 14 August 2012. In accordance with Section 60(1) (a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The charity registration number is 1149335 and the company registration number is 08179244.

The company is limited by guarantee and therefore no director has any Interest in the share capital of the company. The directors are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from individuals/organisations who are associate members. An assessment of member skills is undertaken annually to determine any gaps in skills which would assist the Board to function more effectively.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer and with the Chair.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate. The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors/trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The trustees/directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Executive Officer has delegated authority, under terms approved by the Board, for all day-to-day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board of trustees/directors.

Expenditure and Income are monitored monthly and a monthly financial monitoring report is produced by the company's secretary. These reports are sent to the Chair and Vice Chair and also appear on the agenda for each trustees/directors meeting. This system enables any significant variations from financial plans to be identified early and any necessary action to be agreed quickly.

The company's bookkeeper accounts for receipts and payments on a weekly basis. Responsibilities include weekly banking and bank account reconciliations. The bookkeeper reconciles income and expenditure on a monthly basis and this then forms the basis for the monthly financial reporting.

RESERVES POLICY

Reserves are held for the future funding of the charity. The trustees/directors' policy is to aim for unrestricted reserves be held ideally equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

RISK ASSESSMENT

The trustees/directors review the risks to which the charity might be exposed as identified by the trustees and has established systems and procedures to manage those risks. The Chief Executive Officer shares all risk related incidents with the Chair and Vice Chair on occurrence to ensure effective mitigation has taken place and risk management review is a standing agenda item on the trustees meeting agenda.

REVIEW OF BUSINESS

The results for the year and financial position of the company are as shown in the annexed financial statements.

The charity's activities have been financed by grants and donations and the result for the year was a deficit of £23,752 (2024 surplus £25,572). The total income received during the year was £333,217 (2024 £288,167) The income was to finance the operation of the charity. The total expenditure during the year was £356,969 (2024 £262,595) which includes vehicle running costs of £100,037 (2024 £85,632) and salaries of £202,424 (2024 £139,472).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to support the reduction of isolation and loneliness in Malvern and District, by providing community transport and services for older and disabled people living locally.

We operate in a predominantly rural area with limited public transport provision, so all our charitable activities focus on providing access to essential services for those without alternative means of support, providing social opportunities for those who are at risk of rural or social isolation, and ensuring that all of the activities are delivered in a way which has a positive impact on mental wellbeing.

We run a scheme for volunteers to use their own vehicles to provide community transport for those who find it difficult to use public transport. We have our own minibuses and wheelchair accessible vehicles to support people getting 'out and about' and we have a Men's Shed where men and women can work on creative projects in a safe, friendly environment. We also offer a volunteering brokerage service to enhance volunteering district-wide with all local community groups.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit when determining the charity's activities.

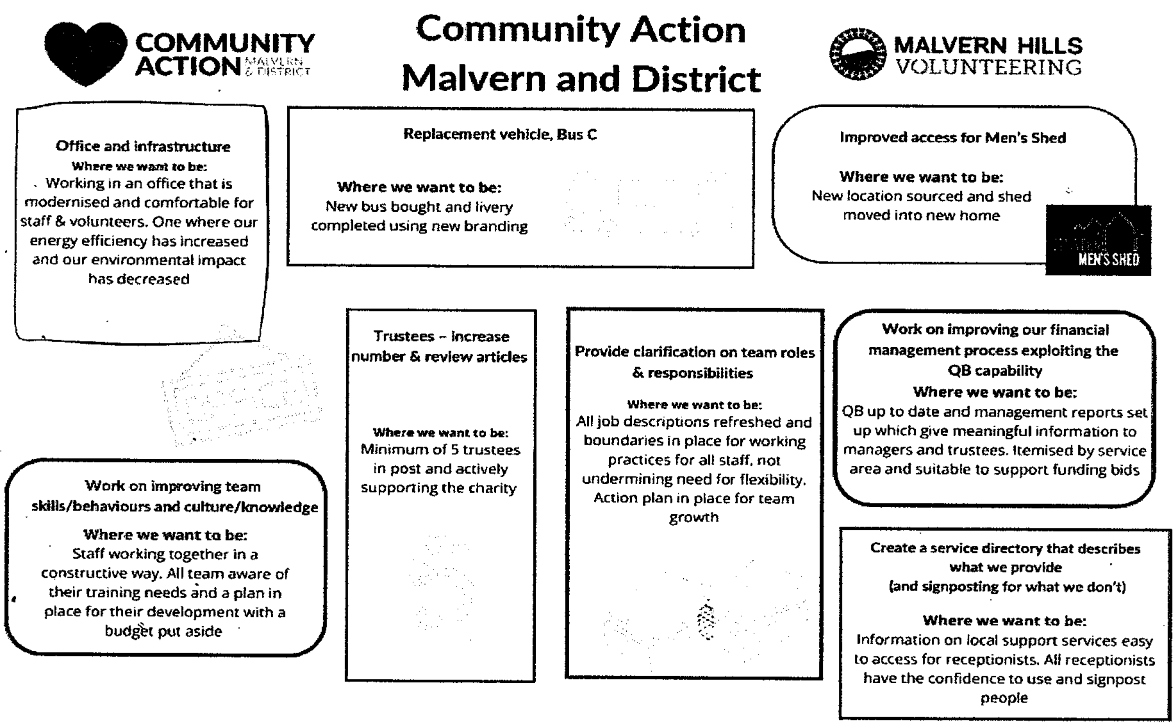
OBJECTIVES AND ACTIVITIES (Continued)

REVIEW OF SERVICES 2024-5

Overview

2024-5 has been a year of change for the charity as we entered a period of review and modernisation.

Our trustees agreed on an 8 point action plan for the year which we have worked towards with much success:



Priority was given to the need for digitalisation and clarification in what we deliver and how, as we have seen the need for our services increase considerably. This has partly been due to having a shop front which gives us more visibility and therefore accessibility to those people who need our support but also to our increase in marketing as a priority to encourage volunteering and supporters to the charity, spearheaded by a rebrand and increased use of social media.

A very driven, energetic year, which has bought many highs for the staff and our wonderful volunteers.

Rebranding

This year we have rebranded completely, appointing a web designer and her team to produce a new logo based on the Malvern Hills we work in and around, with new softer colours to reflect the care and support we offer.

OBJECTIVES AND ACTIVITIES (Continued)

Our new website has been very well received and increased community understanding of what we do:
https://www.communityaction.org.uk/
We have carried our new colours across to all that we do, branding our Facebook Page:
https://www.facebook.com/CommunityActionMalvernandDistrict/
and LinkedIn page:
https://www.linkedin.com/company/community-action-malvern-district/

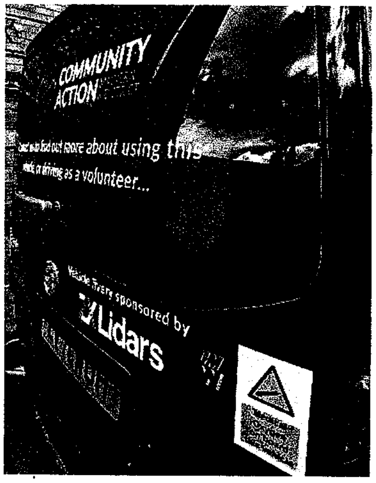
Both of which have seen an increase in engagement since the rebranding and increase in promotions. The rebranding itself has been a gradual process as we gained support and investment from our partners (see below).

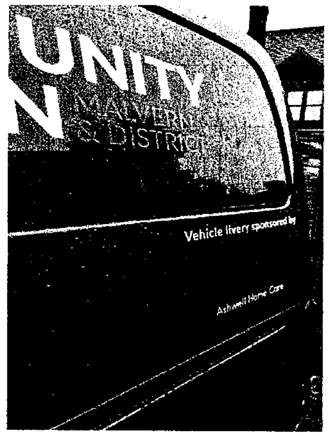
Investment

This year we have invested in a new wheelchair accessible vehicle; our Ford Connect was match funded by our partners u3a:

We had formerly planned to sell our Nissan due to its age, however we decided it would be more cost effective to retain this WAV, so now have three in our fleet. Thanks to Ashwell Home Care Services for sponsoring the Livery update on the Nissan and to ZX Lidars for sponsoring the livery on our electric vehicle:

OBJECTIVES AND ACTIVITIES (Continued)





Our Bus C is close to retirement age. This year we have been successful in receiving grant funding from Motability Foundation to replace this bus, so have commissioned the build of a new minibus from Stanford Coachworks. This is due to be delivered in July 2025.

Community Transport Updates:

Worcestershire On Demand (WoD)

Our contract to manage the one vehicle for the Demand Responsive Transport (DRT) scheme commissioned by Worcestershire County Council has been very successful. Enhancing our working relationship with community transport partners Worcester Wheels, who drive Monday to Wednesday, while we cover Thursday to Saturday.

We have retained our recognition as a preferred provider for the Council, with 100% feedback rate for quality delivery on this commission.

OBJECTIVES AND ACTIVITIES (Continued)

Running this contract has helped the charity increase its income to pay for the running of the back office, especially the costs incurred with the rent of the premises and associated bills, and has widened our focus in the community, supporting people in isolated locations to be able to use public transport.

Our Ticket to Ride initiative has helped to expand the use of the DRT as partners Age UK Wyvern have been attending community groups to train people on the use of the Worcestershire on Demand app.

Minibuses

Our minibuses continue to be a very utilised resource for our own services and for local community groups who hire them for their own use.

The bus to Tewkesbury (CB1) on a Wednesday remains a popular route and the Friday bus to Malvern Link Retail Park is very busy, having become a social meet up ride too as passengers have got to know each other.

This year we would like to thank Manor Park Sports Club for allowing us to park our minibuses at the club and the Cube for emergency parking when necessary. Also, thanks to Mowbray Nursing Home who house our key safe nearby. More recently, Xypex based by Malvern Retail Park, have been very supportive in offering our buses a home until we found somewhere more permanent this year closer to Mowbray.

Car Service

The car service has seen a steady increase in volunteers coming onboard thanks to our social media campaign which is ongoing: https://www.communityaction.org.uk/volunteer-driver

In April 2024 we started the implementation of the new scheduling software CATSS: https://catss.co.uk/

OBJECTIVES AND ACTIVITIES (Continued)

The implementation has been a lengthy process, as we commissioned the basic software and then customised it according to our needs which is taking some considerable time, but we can also see the benefits of using the system in drivers being able to nominate themselves for lifts using the drivers' portal and more accurate data being produced.

- Passenger numbers (including WAVs): 6866 (6136 last year)
- New registrations: 272

Out & About

This year, we have been successful in securing a £5000 grant from the Worcestershire Community Foundation, supported by Worcestershire County Council, to get more people from the Pickersleigh area 'Out and About'. We have worked closely with our partners from St Mary's Church and Platform Housing to promote this opportunity. Thanks also to Neil Male from GMS Group for sponsoring a trip to the Black Country Museum which proved very popular:

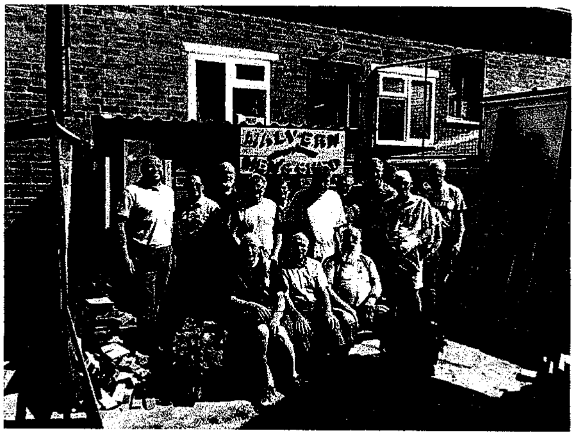
The Film Club has proved as popular as ever, as has the Sunday Tea Clubs which have been very active this year with support from our many partners including our web designer who has come onboard as a volunteer:

Men's Shed

Men's Shed has had a busy year supporting the wellbeing of its male and female members this year, thanks to all the Lead Shedders for your commitment to making The Shed a warm and safe environment for all.

Men's Shed was Co-op charity of the year from October 23 – October 24, which gave the Shed vital running costs for the half year. Thanks to Benniman's Construction for helping Shedders with alterations to extend their storage at the Shed this year. Thanks also to Malvern Town Council and Cllr Neville Mills for grants towards equipment for the Shed.

The Work of CAMD, especially that of the Men's Shed, was highlighted by a visit from the High Sherrif of Worcestershire in February 2025. Charles later ran a ceremony for local charities to say thank you for all they do, where the Shed was given a High Sheriff's Award, along with staff and volunteers from CAMD:



Malvern Hills Volunteering

Malvern Hills Volunteering has grown the number of registered volunteers, for external community groups, from 8 people to 102 people since April 2024. The number of community groups actively working with MHV has increased from 81 to 90.

The recruitment of in house volunteers has been streamlined to ensure that anyone who indicates an interest in volunteering, has a conversation initially with the Volunteering Manager, to provide consistency around recruitment. In house volunteers have been increased by 3 people on reception.

Corporate volunteers have increased. 6 employers are actively working with MHV on an annual basis.

Articles for Malvern Gazette and Worcester news have been published every month. Articles are also published monthly in Tenbury Advertiser and on a frequent basis in Upton Times, Powick Times and Kempsey Times.

The first event for Malvern based volunteers was held at Malvern Theatre during National Volunteers week, June 2024. Around 120 volunteers attended.

Events Team

Our lovely team of Friends officially retired this year. However, thanks to the energy of some very keen volunteers, we have developed those still active into a newly formed events team. The team still run our Friday with Friends coffee mornings with our United Reform Church partners and held a very lively Christmas Fair in 2024. Plans for 2025 have included quiz nights and the hugely successful Midsummer Malvern Community Event in partnership with The Civic Society.

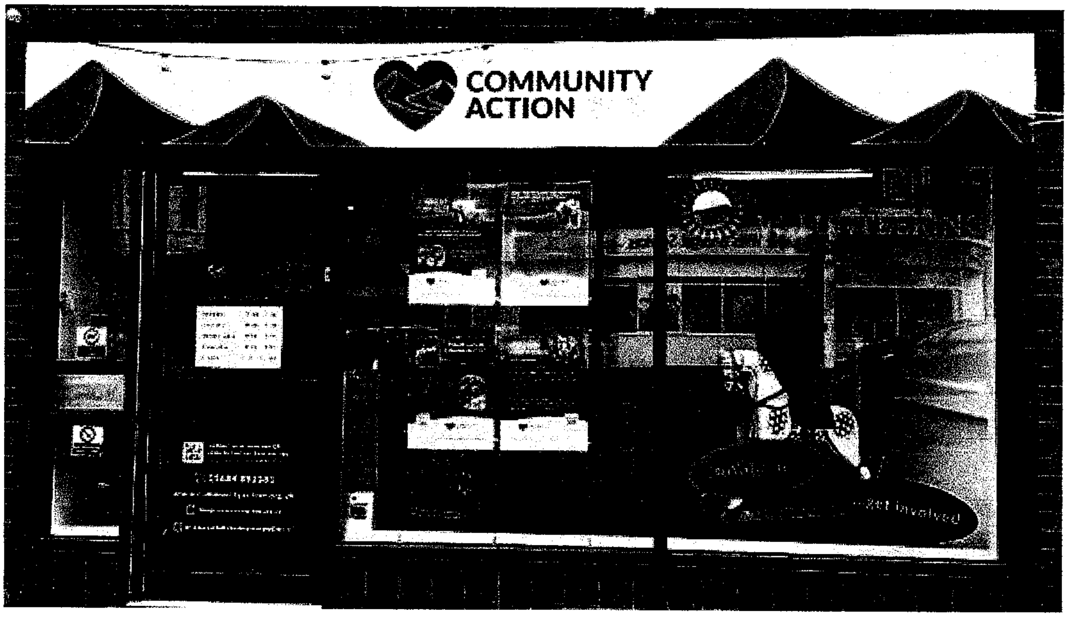
THE FUTURE

Looking to the future, we are developing a five-year strategy to improve and grow the services we offer to our community by working with local partners on creative ways to tackle isolation and loneliness. We will continue to modernise and better utilise our vehicle fleet, strengthen our team of full-time staff and volunteers while importantly, securing our long-term financial position.

In the near term, our focus for 2025/26 is to embed and consolidate the important changes we've made thus far continuing to work with and supporting our excellent staff and volunteers, while continuing to challenge our working practices to ensure they are robust and fit for purpose.

With the forthcoming move towards a unitary authority in Worcestershire, we are mindful that all our public sector partners at local, district and county levels have been very supportive of CAMD over the years. As we continue to grow and flourish as community provider, we will respond to the local government changes by engaging with stakeholders to promote our role as a strong and successful partner, enabling our communities to continue to grow and flourish.

THE FUTURE (continued)



The facelift to our shopfront was match funded by Malvern Hills District Council (with thanks)

STATEMENT OF TRUSTEES/DIRECTORS' RESPONSIBILITIES

The trustees/directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to do business.

STATEMENT OF TRUSTEES/DIRECTORS' RESPONSIBILITIES (continued)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the Special Provision of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD: Michael Amery

M Amery – Chair

Date: 30th July 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION MALVERN AND DISTRICT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 14 to 27.

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

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

Elizabeth Eyre FCA
Elizabeth Eyre Limited
Bank Street Business Centre
Malvern
WR14 2JN
Date: 5th September **2025**

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income					
Incoming resources from generated funds:					
Voluntary Income	6	20,139	93,711	113,850	67,449
Activities for Generating Funds	7	-	-	-	-
Investment Income	8	2,034	-	2,034	3,502
Incoming Resources from Charitable Activities	9	217,333	-	217,333	217,216
Total Income		239,506	93,711	333,217	288,167
Expenditure					
Charitable Activities	10	266,662	90,307	356,969	262,595
Total Expenditure		266,662	90,307	356,969	262,595
Net (Expenditure)/Income and Net Movement in Funds for the Year		(27,156)	3,404	(23,752)	25,572
Total Funds Brought Forward		175,252	34,540	209,792	184,220
Total Funds Carried Forward		148,096	37,944	186,040	209,792

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE
COMPANY REGISTERED NUMBER 08179244

BALANCE SHEET AT 31 MARCH 2025

		2025		2024	
	Note	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible assets	11		65,340		50,269
CURRENT ASSETS					
Debtors	12	33,102		24,660	
Cash at bank and in hand		99,198		147,443	
Total current assets		132,300		172,103	
Creditors: amounts falling due within one year	13	(11,600)		(12,580)	
NET CURRENT ASSETS			120,700		159,523
NET ASSETS			186,040		209,792
FUNDS					
Unrestricted funds					
General fund			9,686		5,917
Designated fund			138,410		169,335
Restricted funds			37,944		34,540
			186,040		209,792

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and,
b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities SORP FRS 102.

ON BEHALF OF THE BOARD:

Michael Amery

M Amery – Chair
N Hubble – Vice Chair

Approved by the Board on: 30th July 2025

The notes form part of these financial statements

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. **ACCOUNTING POLICIES**

Basis of Accounting

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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Directors, the employees and the volunteers. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1.00 per member of the charity.

Funds

General Funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Reserves Policy

Reserves are held for the future funding of the charity. The trustees' policy is to aim for unrestricted reserves be held ideally equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

Incoming Resources

All incoming resources are Included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The Charity does not undertake trading on its own account. Income from the Friends of Community Action is recorded when receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable Activity Costs are the costs of fulfilling the objects of the charity.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, stated at cost, at the following annual rates in order to write off each asset over its estimated useful life. Assets are included at cost and any capital expenditure less than £100 is not capitalised.

Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Accounting Policies (continued)

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors

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

Creditors and Provisions

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.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Preparation of the Accounts on a Going Concern Basis

There are no material uncertainties about the Charity's ability to continue. On this basis the Charity is considered to be a going concern.

2. TURNOVER

The turnover and profit before taxation are attributable to the charitable activities of the company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

3. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**191,569**	134,570
Social security costs	**6,449**	2,297
Pension costs	**4,406**	2,605
	202,424	139,472

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

	2025	2024
Administration	**13**	10

There are no payments to trustees for salaries during the period.
Payments of £0 (2024 - £265) were made to trustees to reimburse expenses.
No employee received emoluments amounting to more than £60,000.
Remuneration totalling £43,186 (2024 - £27,078) was paid to key personnel.

4. OPERATING PROFIT

The operating profits stated after charging:

	2025	2024
	£	£
Depreciation – owned assets	**27,856**	17,124
Loss on disposal of fixed assets	**-**	1,515
Independent examiner's fee in respect of external scrutiny	**1,280**	1,235

5. TAXATION

The company is a registered charity and is not liable to corporation tax.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

6. VOLUNTARY INCOME

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Grants:				
Malvern Town Council	-	1,250	1,250	5,450
Malvern Hills District Council	-	1,192	1,192	1,800
Positive Thoughts	-	-	-	4,000
Worcestershire Communities Fund	-	5,000	5,000	-
Motability	-	34,623	34,623	-
Malvern U3A	-	20,000	20,000	-
Zephir Ltd	-	500	500	-
Co-op	-	2,896	2,896	-
Droitwich CVS	-	750	750	-
CAF	2,000	-	2,000	-
MHDC Ticket to Ride	-	17,500	17,500	17,500
MHDC Volunteer Brokerage Service	-	10,000	10,000	10,000
Donations:				
Friends of Community Action	6,405	-	6,405	11,122
Co-op	-	-	-	1,820
Masonic Lodge	1,000	-	1,000	1,000
Rubislaw	-	-	-	3,000
Sundry	10,734	-	10,734	11,757
	20,139	93,711	113,850	67,449

7. ACTIVITIES FOR GENERATING FUNDS

	2025 £	2024 £
Annual Fairs	-	-
Printing and stationery	-	-
	-	-

8. INVESTMENT INCOME

	2025 £	2024 £
Bank interest	2,034	3,502
	2,034	3,502

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

11. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Office Equipment £	Total £
COST			
As at 1 April 2024	121,802	16,555	138,357
Disposals	(-)	(-)	(-)
Additions	39,845	3,082	42,927
As at 31 March 2025	161,647	19,637	181,284
DEPRECIATION			
As at 1 April 2024	73,802	14,286	88,088
Disposals	(-)	(-)	(-)
Charge for the year	25,961	1,895	27,856
As at 31 March 2025	99,763	16,181	115,944
NET BOOK VALUE			
As at 31 March 2025	**61,884**	**3,456**	**65,340**
As at 31 March 2024	48,000	2,269	50,269

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	**24,583**	23,346
Prepayments and other debtors	**8,519**	1,314
	33,102	24,660

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	**(344)**	1,866
Accruals and deferred income	**3,780**	1,235
Trade creditors	**8,164**	9,479
	11,600	12,580

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Car Service Contracts:		
Worcestershire County Council	**6,915**	10,735
Malvern Hills District Council	**7,107**	5,684
Worcestershire Community Transport	**4,541**	5,388
Community Transport Service Contracts:		
Worcestershire County Council	**1,818**	3,090
Malvern Hills District Council	**1,298**	1,970
Worcestershire Community Transport	**6,692**	5,656
Bus Service Operators Grant	**1,243**	1,522
Worcestershire County Council - Tewkesbury	**2,730**	3,640
Worcestershire County Council – New Bus Route	**-**	19,520
Worcestershire County Council – Malvern Rise	**2,024**	-
Worcestershire County Council – Malvern Vale	**1,000**	4,000
Worcestershire County Council - DRT	**94,378**	72,853
CB2	**-**	3,987
Malvern Food Bank	**2,458**	2,000
Out and About:		
Worcestershire County Council	**2,688**	1,474
Malvern Hills District Council	**2,402**	1,794
Worcestershire Community Transport	**1,299**	1,662
Tea Club:		
Worcestershire Community Transport	**315**	708
Worcestershire County Council	**1,053**	1,025
Malvern Hills District Council	**750**	754
	140,711	147,462
Fares:		
Car Service	**43,898**	40,112
Community Transport	**14,571**	12,568
Out and About	**10,368**	9,388
Tea Club	**2,484**	1,707
Helping Hands	**-**	-
Men's Sheds income	**4,805**	3,428
Sundry income	**496**	2,551
	217,333	217,216

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

10. CHARITABLE ACTIVITIES

	Unrestricted 2025 £	**Restricted 2025 £**	**Total 2025 £**	Total 2024 £
Charitable Expenditure				
Car running costs	**34,041**	**-**	34,041	28,692
Community transport vehicle running costs	**29,770**	**-**	29,770	31,150
Men's Sheds	**5,619**	**4,646**	10,265	8,275
Loss/(Profit) on disposal of motor vehicles	**-**	**-**	-	1,515
Depreciation – motor vehicles	**16,000**	**9,961**	25,961	16,000
	85,430	**14,607**	100,037	85,632
Independent examiner's fees	**1,280**	**-**	1,280	1,235
Support Costs				
Employers pension	**4,406**	**-**	4,406	2,605
Salaries	**119,865**	**71,704**	191,569	134,570
Employers NIC	**6,449**	**-**	6,449	2,297
Telephone	**2,293**	**-**	2,293	622
Postage	**91**	**-**	91	377
Stationery	**2,368**	**-**	2,368	1,807
Advertising and website	**5095**	**1,942**	7,037	1,049
Rent	**14,039**	**-**	14,039	14,361
Rates	**-**	**-**	-	1,735
Insurance	**1,328**	**-**	1,328	1,164
Electricity	**1,300**	**-**	1,300	2,757
Subscriptions	**1,281**	**-**	1,281	842
Computer costs	**3,873**	**2,054**	5,927	5,080
Staff training and DBS checks	**3,303**	-	3,303	792
Travel	**-**	**-**	-	222
Sundry expenses	**8,357**	-	8,357	2,763
Bank charges	**333**	-	333	336
Depreciation – office equipment	**1,895**	**-**	1,895	1,124
Loss on disposal of equipment	**-**	**-**	-	-
Professional fees	**1,849**	-	1,849	1,466
Repairs	**1,827**	-	1,827	-241
	266,662	**90,307**	356,969	262,595

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Fund balances at 31 March 2025 are represented by:	£	£	£
Tangible fixed assets	35,456	29,884	65,340
Current assets	124,240	8,060	132,300
Current liabilities	(11,600)	-	(11,600)
	148,096	37,944	186,040

15. MOVEMENT IN FUNDS

	At 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds					
MHDC TTR	20,523	17,500	(38,023)	-	-
MHDC VBS	14,017	10,000	(24,017)	-	-
WCF	-	5,000	(-)	-	5,000
Malvern U3A	-	20,000	(7,731)	-	12,269
MHDC	-	1,192	(1,192)	-	-
MTC	-	1,250	(1,250)	-	-
Zephir Ltd	-	500	(500)	-	-
Co-op	-	2,896	(2,896)	-	-
Droitwich CVS	-	750	(750)	-	-
Motability	-	34,623	(13,948)	-	20,675
Total	34,540	93,711	(90,307)	-	37,944
Unrestricted funds					
General funds	5,917	239,506	(266,662)	30,925	9,686
Designated funds					
Vehicle purchase	78,000	-	-	(10,925)	67,075
Working capital	46,335	-	-	-	46,335
Winding up fund	25,000	-	-	-	25,000
Rebranding	10,000	-	-	(10,000)	-
Software	10,000	-	-	(10,000)	-
Total	175,252	239,506	(266,662)	-	148,096
Total funds	209,792	333,217	(356,969)	-	186,040

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Restricted funds

MHDC Ticket To Ride (TTR) – funding to increase the capacity within existing service and expand connectivity with other community assets.

MHDC Volunteer Brokerage Service (VBS) – funding to establish and develop a recruitment and promotion service to support local community groups and organisations who use volunteers.

Malvern Town Council – funding towards Men's Shed expenses.

Worcestershire Communities Fund – funding for Out and About trips and film club.

Malvern U3A – funding towards new vehicle

Malvern Hills District Council – funding towards rebranding and Mens Shed expenses.

Zephir Ltd – funding towards vehicle signage.

Co-op – funding towards Mens Shed expenses.

Droitwich CVS – funding towards vehicle signage.

Motability – funding towards new vehicle, new CATSS system and salary expense

Designated funds

Vehicle purchase – funds designated towards the cost of vehicles to be purchased at future dates.

Working capital – the trustees believe it is prudent to retain 6 months' operating costs in unrestricted reserves to cover day to day running costs in the event of partial cessation of incoming resources. This requirement is approximately £85,000; the fund currently shows a shortfall of approximately £39,000.

Winding up Fund - funds designated to cover staff redundancy costs in the event that the company has to cease trading.

Rebranding – the charity had set aside funds for the costs relating to the modernisation its logo and more distinctive signage. These funds have now been spent.

Software – the charity had set aside funds for the purchase of scheduling software for the management of its community transport service. These finds have now been spent.

16. **RESERVES**

The constitution states that no member shall be entitled, on dissolution, to any part of the assets of the company. Any assets remaining, after payment of liabilities, shall be distributed to other charitable institutions having similar objects to some of the objects of the company as approved by the Charity Commissioners.

17. **RELATED PARTIES**

There are no related party transactions.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

18. STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME – PRIOR YEAR

	Unrestricted Funds 2024	Unrestricted Funds 2023
Income		
Incoming resources from generated funds:		
Voluntary Income	67,449	51,374
Activities for Generating Funds	-	128
Investment Income	3,502	2,497
Incoming Resources from Charitable Activities	217,216	144,741
Total Income	288,167	198,740
Expenditure		
Charitable Activities	262,595	202,488
Total Expenditure	262,595	202,488
Net Income/(Expenditure) and Net Movement in Funds for The Year	25,572	(3,748)
Total Funds Brought Forward	184,220	187,968
Total Funds Carried Forward	209,792	184,220

19. VOLUNTARY INCOME – PRIOR YEAR

	2024 £	2023 £
Grants:		
Malvern Town Council	**5,450**	10,900
Malvern Hills District Council	**1,800**	-
Positive Thoughts	**4,000**	-
Roger & Douglas Turner Charitable Trust	-	3,000
MHDC Ticket to Ride	**17,500**	15,000
MHDC Volunteer Brokerage Service	**10,000**	10,000
Donations:		
Friends of Community Action	**11,122**	6,800
Co-op	**1,820**	-
Masonic Lodge	**1,000**	-
Rubislaw	**3,000**	-
Sundry	**11,757**	5,674
	67,449	51,374

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

20. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – PRIOR YEAR

	2024	2023
	£	£
Car Service Contracts:		
Worcestershire County Council	**10,735**	10,087
Malvern Hills District Council	**5,684**	4,953
Worcestershire Community Transport	**5,388**	4,788
Community Transport Service Contracts:		
Worcestershire County Council	**3,090**	2,753
Malvern Hills District Council	**1,970**	1,585
Worcestershire Community Transport	**5,656**	6,274
Bus Service Operators Grant	**1,522**	1,716
Worcestershire County Council - Tewkesbury	**3,640**	4,803
Worcestershire County Council – New Bus Route	**19,520**	31,040
Worcestershire County Council – Rides Fund	**-**	2,188
Worcestershire County Council – Malvern Vale	**4,000**	-
Worcestershire County Council - DRT	**72,853**	-
CB2	**3,987**	3,474
Malvern Food Bank	**2,000**	3,833
Out and About:		
Worcestershire County Council	**1,474**	1,474
Malvern Hills District Council	**1,794**	1,442
Worcestershire Community Transport	**1,662**	1,295
Tea Club:		
Worcestershire Community Transport	**708**	513
Worcestershire County Council	**1,025**	1,025
Malvern Hills District Council	**754**	552
	147,462	83,795
Fares:		
Car Service	**40,112**	37,081
Community Transport	**12,568**	11,126
Out and About	**9,388**	6,775
Tea Club	**1,707**	2,506
Helping Hands	**-**	25
Men's Sheds income	**3,428**	2,183
Sundry income	**2,551**	1,250
	217,216	144,741

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

21. CHARITABLE ACTIVITIES – PRIOR YEAR

	2024	2024	2023	2023
	£	£	£	£
Charitable Expenditure				
Car running costs		28,692		26,819
Community transport vehicle running costs		31,150		40,238
Men's Sheds		8,275		5,672
Profit on disposal of motor vehicles		1,515		(425)
Depreciation – motor vehicles		16,000		3,437
		85,632		75,741
Independent examiner's fees		1,235		1,218
Support Costs				
Employers pension	2,605		1,838	
Salaries	134,570		92,857	
Employers NIC	2,297		793	
Telephone	622		751	
Postage	377		106	
Stationery	1,807		2,511	
Advertising and website	1,049		1,085	
Rent	14,361		11,512	
Rates	1,735		-	
Insurance	1,164		912	
Electricity	2,757		887	
Subscriptions	842		786	
Computer costs	5,080		4,603	
Staff training and DBS checks	792		954	
Travel	222		311	
Bank charges	336		277	
Sundry expenses	2,763		2,328	
Depreciation – office equipment	1,124		1,314	
Loss on disposal of equipment	-		1,488	
Professional fees	1,466		216	
Repairs	-241		-	
		175,728		125,529
		262,595		202,488

COMMUNITY ACTION MALVERN AND DISTRICT
SCHEDULE OF FIXED ASSETS AS AT 31 MARCH 2025

	Date Purchased	Cost	Balance as at 01.04.24	Sold	Depreciation Charge	Balance as at 31.03.25
Equipment						
Furniture			-		-	-
Computers			-		-	-
Notebook	2018	597	-		-	-
Shredder	2018	139	-		-	-
Lenovo laptop	2020	1,050	-	-	-	-
Lathe	2020	200	-	-	-	-
Tools	2020	300	-	-	-	-
Dell laptop	2022	708	176	-	176	-
Headsets	2023	1,366	684	-	341	343
Lenovo laptop	2023	380	190	-	95	95
HP 820 G4 laptop	2023	380	190	-	95	95
HP 820 G4 laptop	2023	380	190	-	95	95
Fujitsu laptop	2023	492	246	-	123	123
Galaxy A23 mobile	2024	145	109	-	36	73
Galaxy A23 mobile	2024	145	109	-	36	73
Office furniture	2024	500	375	-	125	250
Tip and turn seat	2025	497	-	-	124	373
EV charger	2025	820	-	-	205	615
Tip and turn seat	2025	497	-	-	124	373
Lenovo Thinkpad	2025	429	-	-	108	321
Lenovo laptop	2025	400	-	-	101	299
Laptop	2025	439	-	-	111	328
			2,269	-	1,895	3,456
Motor Vehicles						
Bus A VW VO59 LXW	2013	2,588	-	-	-	-
Nissan MK12 GPZ	2015	11,495	-	-	-	-
VW Crafter WJ16 LMV	2016	45,886	-	-	-	-
Minibus EN67 NHB	2024	59,000	44,250	-	14,750	29,500
Vauxhall Vivaro LV71 WUH	2024	5,000	3,750	-	1,250	2,500
WAV Connect BX24 CWA	2025	30,925	-	-	7,731	23,194
Mercedes Sprinter	2025	8,920	-	-	2,230	6,690
			48,000	-	25,961	61,884

This page does not form part of the statutory financial statements

Accounts

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

DIRECTORS:	M Amery (Chair) A Turpin (Treasurer) (resigned 10/09/2023) P N Hubble R Emery C Haden (resigned 23/02/2024) A Cherry (appointed 29/04/2024) R Hughes (appointed 06/11/2023, resigned 09/02/2024)
COMPANY SECRETARY:	Mrs C Walton (resigned 30/05/2024) L Brooks (appointed 22/04/2024)
KEY MANAGEMENT PERSONNEL:	L Brooks (Chief Officer) Mrs C Walton
REGISTERED OFFICE:	112 Worcester Road Malvern Worcestershire WR14 1SS
REGISTERED NUMBER:	Company 08179244 Charity 1149335
INDEPENDENT EXAMINER:	Elizabeth Eyre FCA Elizabeth Eyre Limited Bank Street Business Centre 6 Bank Street Malvern WR14 2JN
BANKERS:	HSBC PLC 1 Church Street Malvern Worcestershire WR14 2AB

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

The directors present their report with the financial statements of the company for the year ended 31 March 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP FRS 102.

CONSTITUTION

The charity is a company limited by guarantee which is governed by its Memorandum and Articles of Association adopted on 14 August 2012. In accordance with Section 60(1) (a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The charity registration number is 1149335 and the company registration number is 08179244.

PRINCIPAL AND REGISTERED OFFICE AND ADVISERS

The principal address and registered office is 112 Worcester Road, Malvern, Worcestershire, WR14 1SS. The independent examiner is Elizabeth Eyre FCA, Elizabeth Eyre Limited, Bank Street Business Centre, 6 Bank Street, Malvern WR14 2JN.
The bankers are HSBC PLC, 1 Church Street, Malvern, Worcestershire, WR14 2AB.
The insurance brokers are Covea Insurance, Norman Place, Reading, RG1 8DA.

DIRECTORS (WHO ARE ALSO TRUSTEES)

The directors, who are also trustees, during the period under review, were:

A R Turpin (resigned 10.09.23)	M Amery
R Emery	P N Hubble
C D Haden (resigned 23.02.24)	A Cherry (appointed 29.04.24)
R Hughes (appointed 06.11.23, resigned 09.02.24)	

The company is limited by guarantee and therefore no director has any Interest in the share capital of the company. The directors are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from individuals/organisations who are associate members. An assessment of member skills is undertaken annually to determine any gaps in skills which would assist the Board to function more effectively.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer and with the Chair.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate. The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Board.

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors/trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day-to-day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

Expenditure and Income are monitored monthly against the budgets set and a monthly financial monitoring report is produced by the charity's treasurer. These reports are sent to the chair and chief officer and also appear on the agenda for each director's meeting. This system enables any significant variations from financial plans to be identified early and any necessary action to be agreed quickly.

The company's bookkeeper accounts for receipts and payments on a weekly basis. Responsibilities include weekly banking and bank account reconciliations. The bookkeeper reconciles income and expenditure on a monthly basis and this then forms the basis for the monthly financial reporting.

RESERVES POLICY

Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or unduly cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

CHIEF OFFICER

The Chief Officer of the charity for this accountable period was Catherine Walton. She was replaced in April 2024 by the current Chief Officer Launa Brooks.

OBJECTIVES AND ACTIVITIES

The principal activity of the company in the period under review was that of promoting any charitable purpose for the benefit of the public principally, but not exclusively, in the local area of Malvern and surrounding districts and environs, and in particular to build the capacity of Third Sector Organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit when determining the charity's activities.

OBJECTIVES AND ACTIVITIES (Continued)

How our activities deliver public benefit

Our main activities are set out below. We operate in a predominantly rural area with limited public transport provision, so all our charitable activities focus on providing access to essential services for those without alternative means of support, and providing social opportunities for those who are at risk of rural or social isolation, and ensuring that all of the activities are delivered in a way which has a positive impact on mental health.

Overview

Relocation

During this financial year we were given notice to vacate our offices in Great Malvern. We have moved to shop premises in Malvern Link. Having a shop front has raised the profile of the charity as we are now visible to the public however, we are now funding our own office costs which has increased our expenditure overall.

We would like to thank Malvern Town Council for their previous provision of accommodation & financial support and to Evoque (a datacentre company in Redditch) who donated our new office furniture.

Demand Responsive Transport (DRT)

Following the success of the 'Worcestershire on Demand' in Bromsgrove, Worcestershire County Council has successfully launched a similar scheme in the district of Malvern which Community Action is pleased to be a part of, operating alongside Worcester Wheels and LMS travel.

Worcestershire on Demand offers an alternative transport option to fixed route public transport services. It helps people make essential local journeys within a defined location and offers residents and visitors transport within a zoned area and to specific places of interest outside of the zone, such as retail parks, hospitals, country parks and train stations.

The service can also provide journeys to connecting transport services, such as other local buses or to local train stations.

Worcestershire on Demand allows passengers to book on to the service from an app. Passengers can request transport for a specific time or to arrive at their destination at a specific time and this will give a selection of boarding times available. Transport will collect the passenger from a designated pick-up point and will drop off at the required location. Unlike fixed route bus services, the service is flexible depending on the destinations and collection points.

Journeys can be booked from within a set zone to another destination within that zone and can also be made to designated places of interest outside of the zone.

Investment

This year we have invested in the two following vehicles:

- A new minibus to deliver the DRT project, a Mercedes Treka.
- Acquisition of an electric Vauxhall Vivaro to double as a wheelchair accessible vehicle (WAV)/people carrier.

OBJECTIVES AND ACTIVITIES (Continued)

Staffing
This year we have experienced a higher level of staff turnover than normal after a long period of stability (2 x Volunteer Managers; 1 x Car service Co-ordinator). Exit interview feedback will be used going forward to monitor whether we could have done anything different to support the staff who left us.

Community Transport (overview)
DRT has had a significant impact on transport provision overall. We have experienced the following:

- Recruitment of paid drivers, three part time drivers to cover the three days of delivery.
- Workload, leading to office restructure to address expansion of transport provision – We have appointed a Community Transport Manager (inhouse) who is leading on the development of the services.
- Passenger demographics – DRT is accessible to all who book it, so expanding our remit beyond supporting older and disabled people. However, we are still supporting our charitable objectives as we are reducing the impact of loneliness and isolation in the rural area of the district.
- Use of App-based technology – Though there is a phone number to contact for booking this service, outside office hours it is only bookable via the App which does mean it is not as accessible for some as we would have hoped. There have also been some issues when drivers have lost internet connection when they are out and about. However, the initial teething issues are being monitored by the council as part of this is a pilot.
- Withdrawal of community bus routes which may have effected some of our previous users who can not use the app.

Ticket To Ride project (CAMD/Age UKWMHL partnership)
Research has been extensive and shown the need for improved community transport and more community engagement in very rural areas. A part time Project Support Worker has been appointed by CAMD to take this partnership work forward.

Minibuses
Our minibuses continue to be a very utilised resource for our own services and for local community groups who hire them for their own use. This year we have seen the following changes:

- We have retained the route of CB3 on a Friday with the financial support of a local councillor.
- CB2 funding was withdrawn at the end of December 2023 due to the DRT overlap.
- The CB1 contract continues despite the DRT overlap.
- Passenger numbers are up on last year; 7325 (6270 last year).
- Use by other community groups remains popular– e.g Sight Concern & local Ukrainian support groups.
- We thank Manor Park Sports Club for allowing us to park our minibuses there and the Cube for emergency parking when necessary. Also, thanks to Mowbray Nursing Home who house our key safe nearby.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

OBJECTIVES AND ACTIVITIES (Continued)

Car Service
The car service is still lacking in volunteers which leaves us concentrating on medical journeys. A social media campaign is planned for the new financial year. The job share has been a learning curve in ensuring that the two members of staff communicate as this is such a reactive service, but systems are now in place for this to happen.

- Passenger numbers (including WAVs) 6136 (5588 last year).
- Total miles/dead miles 64710/20055, making this slightly higher than our target of 30% non-passenger miles at 31% (56,054/16,113 last year).

Wheelchair Cars
We have purchased an electric vehicle from a partner organisation and are arranging for an electric plug in to be fitted at our new location. The EV is a nine seater, giving us capacity to use it as a people carrier and it has been beneficial in our support of the local food bank as we deliver food parcels on their behalf.

Our new WAV has still not been delivered, so we have renegotiated a different model, now awaiting our Ford Connect to be adapted for our use.

Out & About
Trips this financial year have been successful, passengers travelling to regular destinations e.g Pershore, Tewkesbury, all Garden Centres and Pub Lunches.

The Malvern Male Voice Choir invited us to a concert which everyone thoroughly enjoyed, the chance to be taken out with company makes a special time together.

For our wildlife fans we went to The Alpaca Farm, Slimbridge Bird Sanctury and The Cotswold Falconry Centre, with some interesting photos taken to for the CA publicity.

The Coordinator has noticed an increase with the passenger's health and mobility. Since covid, passenger needs have changed. We now take more mobility equipment, enabling clients to safely travel with us. We find the appropriate destination for the clients' needs, with the support of volunteers, our trips help keep independence, combat isolation and loneliness.

Our team of volunteers, 7 regular drivers and 12 passenger assistants have supported everyone with compassion, kindness and a smile. Their help is invaluable, the trips could not run without them.

Film Club
Total number of trips 11
Total number of passengers 97

Sunday Tea Clubs
Total number of teas 14
Total number of passengers 314

OBJECTIVES AND ACTIVITIES (Continued)

Out & About
Total number of trips 92 (some trips will be using the minibus and registered car drivers)
Total number of passengers 1, 292.

Men's Shed
The Shedders continue to try out new ideas to raise our profile and gain donations.

Number of sessions - 243
Number of attendees – 1160
Events attended by Shedders:

- Malvern Wells Village Fete
- Christmas Fair URC
- Easter Fair URC
- ShedFest
- En Plein Air – August and September
- Family Fun Day – June – Malvern football club
- Open Week held at Shed 26-30 June – featured in Malvern Gazette online
- Did a talk at Morgan Court and Audley Ellerslie
- Well Being Fair held by Town Council
- Talk to Joy Project – Nov 2023

We also held 3 Well man clinics outside the Shed – mobile unit attended

We were Co-op charity of the year from October 23 – October 24
Dame Harriett Baldwin attended shed in December 2023
Made raised bed for Cube, renovated benches for Eastnor Pottery.
Held online auction for handmade bowl – October 2023.

Volunteer Centre
The Volunteering Manager has set up a database for organisations & individual opportunities and a database of those who have expressed an interest in volunteering and given their explicit consent for details to be added to the database in compliance with GDPR.

Volunteering Manager has compiled forms for organisations to complete on volunteering opportunities & a form to provide a guided conversation with potential volunteers with explicit reference to GDPR & consent.

With our new Volunteering Manager in post for 2024-5, we are sure we can make an impressive impact on local volunteering.

Support for local groups – newsletters/funding news etc
CAMD sends out regular funding updates to partner charities and community groups and a weekly roundup from the WeCAN partnership on relevant grant and trust opportunities.

OBJECTIVES AND ACTIVITIES (Continued)

Friends of Community Action

Our Friends contributed to a number of fundraising initiatives this year, along with the support of staff and our volunteers from other services:

- 24 Coffee Shops
- 3 Saturday Coffee and Craft Fayres
- 1 Murder Mystery
- 2 Quiz and Chips evenings
- 1 Grand Christmas Raffle
- 2 Cook Book sales
- 1 Pop up Cyclists Cafe
- Cartridge recycling boxes
- 3 Collection boxes in regular situ
- 3 Church presentations to promote fund raising
- Oct - April Upton Co-op Community funds.

Volunteers

- We had 17 new volunteers during the year
- We carried out 39 DBS checks
- Events for our volunteers include quarterly coffee mornings, Christmas meal, Murder Mystery run by Friends.

REVIEW OF BUSINESS

The results for the year and financial position of the company are as shown in the annexed financial statements. Comparison with the previous year's accounts shows variances which are attributable to the continued impact of Covid and the post-pandemic recovery.

The charity's activities have been financed by grants and donations and the result for the year was a surplus of £25,572 (2023 deficit of £3,748). The total income received during the year was £288,167 (2023 £198,740). The income was to finance the operation of the charity. The total expenditure during the year was £262,595 (2023 £202,488) which includes vehicle running costs of £85,632 (2023 £75,741) and salaries of £139,472 (2023 £95,488). Resources are always required to finance upgrades to the vehicle fleet, and £78,000 has been set aside to replace one of the wheelchair vehicles and a minibus in the coming year.

Funds of £10,000 have been set aside for rebranding costs associated with a more modern logo and distinctive signage.

Funds of £10,000 have been set aside for scheduling software for community transport management.

RISK ASSESSMENT

The trustees review the risks to which the charity might be exposed as identified by the trustees and has established systems and procedures to manage those risks.

THE FUTURE

The trustees believe the current level of reserves held will enable the charity to continue its work in the foreseeable future; the overall finances are regularly monitored and reviewed at each board meeting, with adjustments made as necessary to ensure that the charity can continue its operations in the medium term.

The charity has invested in digital accounts software to streamline management accounting and reporting.

The charity plans to continue and expand current projects to reach more people. We are exploring opportunities to provide digital access to selected services, and to highlight the need for community bus routes to complement the on-demand services.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to do business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the Special Provision of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

M Amery – Chair Michael Amery

Date: 7th November 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION MALVERN AND DISTRICT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 to 24.

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

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
Elizabeth Eyre Limited
Bank Street Business Centre
Malvern
WR14 2JN
Date: 2024

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income					
Incoming resources from generated funds:					
Voluntary Income	6	34,149	33,300	67,449	51,374
Activities for Generating Funds	7	-	-	-	128
Investment Income	8	3,502	-	3,502	2,497
Incoming Resources from Charitable Activities	9	217,216	-	217,216	144,741
Total Income		254,867	33,300	288,167	198,740
Expenditure					
Charitable Activities	10	245,260	17,335	262,595	202,488
Total Expenditure		245,260	17,335	262,595	202,488
Net Income/(Expenditure) and Net Movement in Funds for the Year		9,607	15,965	25,572	(3,748)
Total Funds Brought Forward		165,645	18,575	184,220	187,968
Total Funds Carried Forward		175,252	34,540	209,792	184,220

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE
COMPANY REGISTERED NUMBER 08179244

BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	11		50,269		9,478
CURRENT ASSETS					
Debtors	12	24,660		10,877	
Cash at bank and in hand		147,443		174,229	
Total current assets		172,103		185,106	
Creditors: amounts falling due within one year	13	(12,580)		(10,364)	
NET CURRENT ASSETS			159,523		174,742
NET ASSETS			209,792		184,220
FUNDS					
Unrestricted funds					
General fund			5,917		1,310
Designated fund			169,335		164,335
Restricted funds			34,540		18,575
			209,792		184,220

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and,

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities SORP FRS 102.

ON BEHALF OF THE BOARD:

M Amery – Chair Michael Amery
N Hubble

Approved by the Board on: 31st October 2024

The notes form part of these financial statements

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of Accounting

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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Directors, the employees and the volunteers. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1.00 per member of the charity.

Funds

General Funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Reserves Policy

Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

Incoming Resources

All incoming resources are Included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The Charity does not undertake trading on its own account. Income from the Friends of Community Action is recorded when receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable Activity Costs are the costs of fulfilling the objects of the charity.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, stated at cost, at the following annual rates in order to write off each asset over its estimated useful life. Assets are included at cost and any capital expenditure less than £100 is not capitalised.

Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

Accounting Policies (continued)

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors

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

Creditors and Provisions

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.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Preparation of the Accounts on a Going Concern Basis

There are no material uncertainties about the Charity's ability to continue. On this basis the Charity is considered to be a going concern.

2. **TURNOVER**

The turnover and profit before taxation are attributable to the charitable activities of the company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

3. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	**134,570**	92,857
Social security costs	**2,297**	793
Pension costs	**2,605**	1,838
	139,472	95,488

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

	2024	2023
Administration	**10**	6

There are no payments to trustees for salaries during the period.
Payments of £265 (2023 - £756) were made to trustees to reimburse expenses.
No employee received emoluments amounting to more than £60,000.
Remuneration totalling £27,078 (2023 - £25,967) was paid to key personnel.

4. OPERATING PROFIT

The operating profits stated after charging:

	2024	2023
	£	£
Depreciation – owned assets	**17,124**	4,751
Loss on disposal of fixed assets	**1,515**	1,063
Independent examiner's fee in respect of external scrutiny	**1,235**	1,218

5. TAXATION

The company is a registered charity and is not liable to corporation tax.

6. VOLUNTARY INCOME

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Grants:				
Malvern Town Council	5,450	-	5,450	10,900
Malvern Hills District Council	-	1,800	1,800	-
Positive Thoughts	-	4,000	4,000	-
Roger & Douglas Turner Charitable Trust	-	-	-	3,000
MHDC Ticket to Ride	-	17,500	17,500	15,000
MHDC Volunteer Brokerage Service	-	10,000	10,000	10,000
Donations:				
Friends of Community Action	11,122	-	11,122	6,800
Co-op	1,820	-	1,820	-
Masonic Lodge	1,000	-	1,000	-
Rubislaw	3,000	-	3,000	-
Sundry	11,757	-	11,757	5,674
	34,149	33,300	67,449	51,374

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

7. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Annual Fairs	-	-
Printing and stationery	-	128
	-	128

8. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	3,502	2,497
	3,502	2,497

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Car Service Contracts:		
Worcestershire County Council	**10,735**	10,087
Malvern Hills District Council	**5,684**	4,953
Worcestershire Community Transport	**5,388**	4,788
Community Transport Service Contracts:		
Worcestershire County Council	**3,090**	2,753
Malvern Hills District Council	**1,970**	1,585
Worcestershire Community Transport	**5,656**	6,274
Bus Service Operators Grant	**1,522**	1,716
Worcestershire County Council - Tewkesbury	**3,640**	4,803
Worcestershire County Council – New Bus Route	**19,520**	31,040
Worcestershire County Council – Rides Fund	**-**	2,188
Worcestershire County Council – Malvern Vale	**4,000**	-
Worcestershire County Council - DRT	**72,853**	-
CB2	**3,987**	3,474
Malvern Food Bank	**2,000**	3,833
Shoparound:		
Worcestershire County Council	**1,474**	1,474
Malvern Hills District Council	**1,794**	1,442
Worcestershire Community Transport	**1,662**	1,295
Tea Club:		
Worcestershire Community Transport	**708**	513
Worcestershire County Council	**1,025**	1,025
Malvern Hills District Council	**754**	552
	147,462	83,795
Fares:		
Car Service	**40,112**	37,081
Community Transport	**12,568**	11,126
Shoparound	**9,388**	6,775
Tea Club	**1,707**	2,506
Helping Hands	**-**	25
Men's Sheds income	**3,428**	2,183
Sundry income	**2,551**	1,250
	217,216	144,741

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

10. CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Charitable Expenditure				
Car running costs	**28,692**	-	28,692	26,819
Community transport vehicle running costs	**31,150**	-	31,150	40,238
Men's Sheds	**6,475**	**1,800**	8,275	5,672
Loss/(Profit) on disposal of motor vehicles	**1,515**	-	1,515	(425)
Depreciation – motor vehicles	**16,000**	-	16,000	3,437
	83,832	**1,800**	85,632	75,741
Independent examiner's fees	**1,235**	-	1,235	1,218
Support Costs				
Employers pension	**2,477**	**128**	2,605	1,838
Salaries	**119,441**	**15,129**	134,570	92,857
Employers NIC	**2,019**	**278**	2,297	793
Telephone	**622**	-	622	751
Postage	**377**	-	377	106
Stationery	**1,807**	-	1,807	2,511
Advertising and website	**1,049**	-	1,049	1,085
Rent	**14,361**	-	14,361	11,512
Rates	**1,735**	-	1,735	-
Insurance	**1,164**	-	1,164	912
Electricity	**2,757**	-	2,757	887
Subscriptions	**842**	-	842	786
Computer costs	**5,080**	-	5,080	4,603
Staff training and DBS checks	**792**	-	792	954
Travel	**222**	-	222	311
Sundry expenses	**2,763**	-	2,763	2,328
Bank charges	**336**	-	336	277
Depreciation – office equipment	**1,124**	-	1,124	1,314
Loss on disposal of equipment	-	-	-	1,488
Professional fees	**1,466**	-	1,466	216
Repairs	**-241**	-	-241	-
	245,260	**17,335**	262,595	202,488

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

11. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Office Equipment £	Total £
COST			
As at 1 April 2023	71,552	15,765	87,317
Disposals	(13,750)	(-)	(13,750)
Additions	64,000	790	64,790
As at 31 March 2024	121,802	16,555	138,357
DEPRECIATION			
As at 1 April 2023	64,677	13,162	77,839
Disposals	(6,875)	(-)	(6,875)
Charge for the year	16,000	1,124	17,124
As at 31 March 2024	73,802	14,286	88,088
NET BOOK VALUE			
As at 31 March 2024	**48,000**	**2,269**	**50,269**
As at 31 March 2023	6,875	2,603	9,478

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	**23,346**	10,021
Prepayments and other debtors	**1,314**	856
	24,660	10,877

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	**1,866**	1,727
Accruals	**1,235**	1,190
Creditors	**9,479**	7,447
	12,580	10,364

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2024 are represented by:	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	50,269	-	50,269
Current assets	137,563	34,540	172,103
Current liabilities	(12,580)	-	(12,580)
	175,252	34,540	209,792

15. MOVEMENT IN FUNDS

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
Restricted funds					
MHDC TTR	14,558	17,500	(11,535)	-	20,523
MHDC VBS	4,017	10,000	(-)	-	14,017
Malvern TC	-	1,800	(1,800)	-	-
Positive Thoughts	-	4,000	(4,000)	-	-
Total	18,575	33,300	(17,335)	-	34,540
Unrestricted funds					
General funds	1,310	254,867	(245,260)	(5,000)	5,917
Designated funds					
Vehicle purchase	88,000	-	-	(10,000)	78,000
Working capital	46,335	-	-	-	46,335
Winding up fund	25,000	-	-	-	25,000
Office relocation	5,000	-	-	(5,000)	-
Rebranding	-	-	-	10,000	10,000
Software	-	-	-	10,000	10,000
Total	165,645	254,867	(245,260)	-	175,252
Total funds	184,220	288,167	(262,595)	-	209,792

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

Restricted funds

MHDC Ticket To Ride (TTR) – funding to increase the capacity within existing service and expand connectivity with other community assets.

MHDC Volunteer Brokerage Service (VBS) – funding to establish and develop a recruitment and promotion service to support local community groups and organisations who use volunteers.

Malvern Town Council – funding towards Men's Shed expenses.

Positive Thoughts – funding for Out and About services.

Designated funds

Vehicle purchase – funds designated towards the cost of vehicles to be purchased at future dates. In particular minibus C is likely to be replaced.

Working capital – the trustees believe it is prudent to retain 6 months' operating costs in unrestricted reserves to cover day to day running costs in the event of partial cessation of incoming resources. This requirement is approximately £85,000; the fund currently shows a shortfall of approximately £39,000.

Winding up Fund - funds designated to cover staff redundancy costs in the event that the company has to cease trading.

Office relocation – the company moved to new premises during the year and has used this designated fund to cover relocation, legal costs etc associated with this move.

Rebranding – the charity has set aside funds for the costs relating to the modernisation its logo and more distinctive signage.

Software – the charity has set aside funds for the purchase of scheduling software for the management of its community transport service.

16. **RESERVES**
The constitution states that no member shall be entitled, on dissolution, to any part of the assets of the company. Any assets remaining, after payment of liabilities, shall be distributed to other charitable institutions having similar objects to some of the objects of the company as approved by the Charity Commissioners.

17. **RELATED PARTIES**
There are no related party transactions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

18. STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME – PRIOR YEAR

	Unrestricted Funds 2023	Unrestricted Funds 2022
Income		
Incoming resources from generated funds:		
Voluntary Income	51,374	59,041
Activities for Generating Funds	128	15
Investment Income	2,497	1,597
Incoming Resources from Charitable Activities	144,741	104,903
Total Income	198,740	165,556
Expenditure		
Charitable Activities	202,488	178,714
Total Expenditure	202,488	178,714
Net (Expenditure) and Net Movement in Funds for The Year	(3,748)	(13,158)
Total Funds Brought Forward	187,968	201,126
Total Funds Carried Forward	184,220	187,968

19. VOLUNTARY INCOME – PRIOR YEAR

	2023	2022
	£	£
Grants:		
Malvern Town Council	**10,900**	10,900
Worcestershire Community Foundation	-	9,600
Roger & Douglas Turner Charitable Trust	**3,000**	-
MHDC Ticket to Ride	**15,000**	-
MHDC Volunteer Brokerage Service	**10,000**	-
Donations:		
Friends of Community Action	**6,800**	25,000
Covid grants	-	3,650
Sundry	**5,674**	9,891
	51,374	59,041

20. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – PRIOR YEAR

	2023 £	2022 £
Car Service Contracts:		
Worcestershire County Council	10,087	9,913
Malvern Hills District Council	4,953	2,910
Worcestershire Community Transport	4,788	3,896
Community Transport Service Contracts:		
Worcestershire County Council	2,753	2,662
Malvern Hills District Council	1,585	995
Worcestershire Community Transport	6,274	7,354
Bus Service Operators Grant	1,716	1,716
Worcestershire County Council - Tewkesbury	4,803	4,764
Worcestershire County Council – New Bus Route	31,040	19,016
Worcestershire County Council – Rides Fund	2,188	312
CB2	3,474	1,060
Malvern Food Bank	3,833	6,263
Shoparound:		
Worcestershire County Council	1,474	1,474
Malvern Hills District Council	1,442	286
Worcestershire Community Transport	1,295	974
Tea Club:		
Worcestershire Community Transport	513	433
Worcestershire County Council	1,025	1,025
Malvern Hills District Council	552	34
	83,795	65,087
Fares:		
Car Service	37,081	30,685
Community Transport	11,126	5,022
Shoparound	6,775	3,009
Tea Club	2,506	600
Helping Hands	25	109
Men's Sheds membership	2,183	391
Sundry income	1,250	-
	144,741	104,903

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

21. CHARITABLE ACTIVITIES – PRIOR YEAR

	2023	2023	2022	2022
	£	£	£	£
Charitable Expenditure				
Car running costs		26,819		23,161
Community transport vehicle running costs		40,238		22,922
Men's Sheds		5,672		6,246
Profit on disposal of motor vehicles		(425)		(3,400)
Depreciation – motor vehicles		3,437		4,600
		75,741		53,529
Independent examiner's fees		1,218		1,050
Support Costs				
Employers pension	1,838		2,045	
Salaries	92,857		92,148	
Employers NIC	793		1,378	
Telephone	751		1,553	
Postage	106		132	
Stationery	2,511		2,922	
Advertising and website	1,085		504	
Rent	11,512		11,512	
Rates	-		-	
Insurance	912		1,111	
Electricity	887		300	
Subscriptions	786		811	
Computer costs	4,603		3,645	
Staff training and DBS checks	954		170	
Travel	311		93	
Bank charges	277		60	
Sundry expenses	2,328		3,850	
Depreciation – office equipment	1,314		1,440	
Loss on disposal of equipment	1,488		56	
Professional fees	216		405	
Repairs	-		-	
		125,529		124,135
		202,488		178,714

COMMUNITY ACTION MALVERN AND DISTRICT
SCHEDULE OF FIXED ASSETS AS AT 31 MARCH 2024

	Date Purchased	Cost	Balance as at 01.04.23	Sold	Depreciation Charge	Balance as at 31.03.24
Equipment						
Furniture			-		-	-
Computers			-		-	-
Notebook	2018	597	-		-	-
Shredder	2018	139	-		-	-
Lenovo laptop	2020	1,050	-	-	-	-
Lathe	2020	200	-	-	-	-
Tools	2020	300	-	-	-	-
Dell laptop	2022	708	354	-	178	176
Headsets	2023	1,366	1,025	-	341	684
Lenovo laptop	2023	380	285	-	95	190
HP 820 G4 laptop	2023	380	285	-	95	190
HP 820 G4 laptop	2023	380	285	-	95	190
Fujitsu laptop	2023	492	369	-	123	246
Galaxy A23 mobile	2024	145	-	-	36	109
Galaxy A23 mobile	2024	145	-	-	36	109
Office furniture	2024	500	-	-	125	375
					-	-
			2,603	(-)	1,124	2,269
Motor Vehicles						
Bus A VW VO59 LXW	2013	2,588	-	-	-	-
Nissan MK12 GPZ	2015	11,495	-	-	-	-
VW Crafter WJ16 LMV	2016	45,886	-	-	-	-
Renault Master HY66 UWO	2022	13,750	6,875	(6,875)	-	-
Minibus EN67 NHB	2024	59,000	-	-	14,750	44,250
Vauxhall Vivaro LV71 WUH	2024	5,000	-	-	1,250	3,750
			6,875	(6,875)	16,000	48,000

This page does not form part of the statutory financial statements

Accounts

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

DIRECTORS:	M Amery (Chair) A Turpin (Treasurer) (resigned 10/09/2023) Mrs K Sutton (resigned 01/12/2022) P N Hubble R Emery C Haden
COMPANY SECRETARY:	Mrs C Walton
KEY MANAGEMENT PERSONNEL:	Mrs C Walton (Chief Officer)
REGISTERED OFFICE:	Third Floor 28-30 Belle Vue Terrace Malvern Worcestershire WR14 4PZ
REGISTERED NUMBER:	Company 08179244 Charity 1149335
INDEPENDENT EXAMINER:	Elizabeth Eyre FCA Elizabeth Eyre Limited Bank Street Business Centre 6 Bank Street Malvern WR14 2JN
BANKERS:	HSBC PLC 1 Church Street Malvern Worcestershire WR14 2AB

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

The directors present their report with the financial statements of the company for the year ended 31 March 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP FRS 102.

CONSTITUTION

The charity is a company limited by guarantee which is governed by its Memorandum and Articles of Association adopted on 14 August 2012. In accordance with Section 60(1) (a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The charity registration number is 1149335 and the company registration number is 08179244.

PRINCIPAL AND REGISTERED OFFICE AND ADVISERS

The principal address and registered office is Third Floor, 28-30 Belle Vue Terrace, Malvern, Worcestershire, WR14 4PZ. The independent examiner is Elizabeth Eyre FCA, Elizabeth Eyre Limited, Bank Street Business Centre, 6 Bank Street, Malvern WR14 2JN.
The bankers are HSBC PLC, 1 Church Street, Malvern, Worcestershire, WR14 2AB.
The insurance brokers are Covea Insurance, Norman Place, Reading, RG1 8DA.

DIRECTORS (WHO ARE ALSO TRUSTEES)

The directors, who are also trustees, during the period under review, were:

A R Turpin (resigned 10.09.23)	M Amery
R Emery	P N Hubble
Mrs K Sutton (resigned 01.12.22)	C D Haden

The company is limited by guarantee and therefore no director has any Interest in the share capital of the company. The directors are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from individuals/organisations who are associate members. An assessment of member skills is undertaken annually to determine any gaps in skills which would assist the Board to function more effectively.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer and with the Chair.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate. The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors/trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day-to-day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

The company's financial management is based on detailed budgets prepared for all the company's activities prior to the start of each financial year. These reflect expected costs and income calculated from previous years' experience, and take account of any known, or planned changes in activity or financial circumstances. Any such significant changes are discussed in advance with directors who retain overall responsibility for the financial management of the company.

Expenditure and Income are monitored monthly against the budgets set and a monthly financial monitoring report is produced by the charity's treasurer. These reports are sent to the chair and chief officer and also appear on the agenda for each director's meeting. This system enables any significant variations from financial plans to be identified early and any necessary action to be agreed quickly.

The company's bookkeeper accounts for receipts and payments on a weekly basis. Responsibilities include weekly banking and bank account reconciliations. The bookkeeper reconciles income and expenditure on a monthly basis and this then forms the basis for the monthly financial reporting.

RESERVES POLICY

Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or unduly cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

CHIEF OFFICER

The Chief Officer of the charity is Mrs C Walton.

OBJECTIVES AND ACTIVITIES

The principal activity of the company in the period under review was that of promoting any charitable purpose for the benefit of the public principally, but not exclusively, in the local area of Malvern and surrounding districts and environs, and in particular to build the capacity of Third Sector Organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit when determining the charity's activities.

OBJECTIVES AND ACTIVITIES (Continued)

How our activities deliver public benefit

Our main activities are set out below. We operate in a predominantly rural area with limited public transport provision, so all our charitable activities focus on providing access to essential services for those without alternative means of support, and providing social opportunities for those who are at risk of rural or social isolation, and ensuring that all of the activities are delivered in a way which has a positive impact on mental health.

Overview

Recovery from the impact of the pandemic continues to gain momentum and the focus has remained on delivering and expanding services which meet the changing needs of residents.

A highlight of the year was a 50^{th} Anniversary celebration event in Great Malvern Priory in July, attended by the MP, the deputy Lord Lieutenant and official representatives from local councils as well as former staff and trustees. Amongst the contributors were a number of people who gave brief presentations on the value of our services and the positive impact it has on their lives. The anniversary events also included a public photographic exhibition of the charity's development over 50 years, which was well received.

We have invested in our office infrastructure with the installation of a new telephone system, a new printer/photocopier and an overdue upgrade to the IT system, transferring to Office 365 to improve data security. The IT upgrade enabled improvements to workflow through the adoption of TEAMs and the enhanced technical efficiency also represented an investment in staff development.

Community Transport

Whilst passenger numbers remain lower than in pre-pandemic years, there is now clear evidence of an upturn which is testament to the increased resilience of passengers and the commitment of project staff and volunteers to support hesitant passengers. One particularly successful initiative was the Countryside Rides project supported by Worcestershire County Council where the focus was on engaging with former passengers who had not travelled for a while. We have also begun a 3-year partnership project with AgeUK Worcester and Malvern Hills to increase social opportunities in more rural areas by improving community transport provision. Following a review of our safety procedures we have extended the initial driving assessment for all minibus drivers to ensure we maintain high standards. We have also made improvements to our environmental impact by increasing the seating capacity from 14 to 16 passengers across the minibus fleet, and two of the vehicles now meet the Euro 6 emissions standards.

Minibuses

Community bus routes are a significant element of the minibus operations, and the routes include a weekly service from Malvern to Tewkesbury, and a circular Upton to Malvern route operating Tuesday to Friday shared with Malvern Dial-a-Ride; a third service from Upton to Tewkesbury set up in response to local demand late last year has become an established part of our transport offer. Passenger numbers rose to 6270 journeys, an increase of 149% on last year. The vehicles are also available for use by other community groups to support their members' activities, which this year has included use by the Wildlife Trust, Malvern Cube and RAF cadets as well as outings and meetings for the Ukrainian refugees hosted within the Malvern area. The arrangement with Malvern Foodbank for food parcel delivery has continued, but this has now reduced to one day per week.

OBJECTIVES AND ACTIVITIES (Continued)

The availability of our vehicles for residents and community organisations is only possible through the support of Manor Park Sports Club who provide parking facilities for the minibuses and Mowbray Nursing Home who host the vehicles' key safe; we appreciate the use of their facilities.

Car Service

The shortage of registered volunteer drivers has continued to affect service availability, despite ongoing recruitment efforts, and priority is given to urgent or emergency medical appointments while capacity is restricted. Despite this, volunteer drivers provided 5468 single passenger journeys within the car service, an increase of 15% on last year, suggesting a slow but steady post-pandemic recovery. The car drivers travelled a total of 56054 miles of which 39941 were passenger miles, meeting our target of keeping non-passenger miles below 30% to deliver an efficient service while reducing the environmental impact. Volunteers receive expenses for their total mileage, whilst passenger mileage fares generate revenue for the charity.

Wheelchair Cars

This element of the transport projects covers essential journeys such as medical appointments as well as social journeys and family outings for wheelchair users. 120 single passenger journeys in the wheelchair cars are included in the overall passenger journey figures for the year, which is a 13% increase on the previous year. This is particularly noteworthy as the project reduced to just one vehicle in August 2022 pending the arrival of a new wheelchair car, but there were extensive delays and the vehicle had not been delivered by the end of the financial year.

Out & About

The Out & About project comprises a regular outings programme, a Film Club and Sunday Tea groups. The 82 outings included visits to local towns and places of interest as well as monthly lunches, and there were 11 Film Club meetings during the year. 723 people attended the 93 events, and with the target groups being elderly with limited mobility we restrict numbers when transport is provided to accommodate wheelchair passengers or additional equipment.

15 Tea Club groups were hosted by partnerships between a variety of local groups and venues, and 384 people in total were treated to wonderfully sociable afternoons, with one memorable event being Queen Elizabeth's Platinum Jubilee celebration tea hosted by St Matthias' Church Group. The visitors dressed in red, white and blue and were welcomed into a themed room laid out with bone china crockery, dainty sandwiches and a selection of homemade cakes. The bell ringers gave a celebratory peal as part of an organised event around British churches, Union Jacks were waved, and everyone – volunteers, visitors and hosts – enjoyed the afternoon.

Men's Shed

This project was established to combat the negative impact of loneliness and isolation on the health and wellbeing of men who experience difficulty in building social connections and therefore have limited networks with whom they can share worries or concerns. The project has gone from strength to strength since its post-pandemic re-launch and is working towards maximising the use of the facility by increasing the number of sessions. In total, we offered 181 separate sessions during the year, with regular attendance from the 42 registered clients.

OBJECTIVES AND ACTIVITIES (Continued)

In response to local demand, these sessions included the introduction of a weekly mixed session in April, followed by a second mixed session in June and have proved popular with a small but dedicated group of women throughout the year.

The project has had a presence at 5 local events to raise awareness at the same time as raising funds through the sale of items made by the members and has gained a significant following on social media.

Volunteer Centre

The support from MHDC to establish the Volunteer Centre has been most welcome, providing additional services and resources for the voluntary and community organisations within the district.

The first part of the year was focused on recruiting a dedicated member of staff, so any direct activity was limited by capacity issues until we were able to make an appointment at the end of November 2022. The main focus of the work from December 22 to March 23 was in contacting organisations to establish a library of opportunities across a range of interests before launching any major volunteer recruitment campaigns. The project supported 36 different organisations and community groups between December and March, advertising over 60 opportunities predominantly local to Malvern, but there were roles supported in Upton, Worcester, and rural conservation areas of the county.

Miscellaneous information was distributed via the newsletter channel, including publicity for Eveson Trust Funding Fair, social media training, the new VCSE Alliance, and the District Collaborative showcase. In addition to this, 17 funding newsletters were issued during the year, with the distribution list expanding after each publication; the distribution list includes groups representing the arts, sports, mental health, outdoor and environmental activities, community centres, youth, poverty and disability.

As a relatively new project, outreach activity is an area for development, but we were actively involved in a few key events, including a Volunteer Forum, the Chamber of Commerce Business Expo and Malvern Jobs Fair, to establish our role in promoting the benefits of volunteering. Regular attendance at the local Connected Community partnership and other similar meetings raises awareness of the role and also provides information and evidence to support our community development responsibilities. On a strategic level we are actively involved in the county's VCSE Alliance as part of the government's recent initiative, the Integrated Care Strategy and its associated District Collaborative within the Malvern Hills area. We also work in close partnership with the district council's Community Development Team and their Community Builders to identify gaps in service provision that we can collectively address, which resulted in the partnership project with AgeUK.

Friends of Community Action

This fundraising arm of the charity gave priority to the preparations for the 50th Anniversary, where the committee and volunteers played a key role in arranging contributors for the programme and providing refreshments for the guests at the celebration event held in Great Malvern Priory in July 2022.

Regular events continued throughout the year, with the monthly drop-in coffee mornings rising to two events each month to meet increasing interest, and these popular social events enabled the venue to register as a warm space during the winter months. The main fundraising activities were centred on occasional cake sales and a grand Christmas Fair and raffle, while the gap created by the closure of the crisp packet recycling project

OBJECTIVES AND ACTIVITIES (Continued)

was quickly filled by a similar scheme for printer cartridges. The group was also selected as a community charity by two local businesses.

Volunteers

Volunteers are critical to the ongoing success of the charity, and they provide invaluable support to the team and to the clients. We have 104 volunteers, a net increase of 9 from last year following a successful recruitment campaign in the autumn and taking into account recruitment and retirements. All volunteers are DBS checked to meet safeguarding policy requirements and these are renewed every three years. We have completed 57 checks this year for internal volunteers, of which 25 were for new volunteers and the remainder were renewal checks. In addition to this we have undertaken 8 DBS checks for local organisations

The volunteer support we offer includes social events which had been suspended during the pandemic. There were a few ad hoc events for specific project teams, and attendance at the one social coffee morning we organised was low, undoubtedly a direct result of the hiatus since the last event but the annual Christmas meal for volunteers, sponsored by a local supporter, remains popular. The volunteers make a significant contribution to the success of each of our projects, whether as drivers, passenger assistants, receptionists or men's shed supervisors, not forgetting the behind-the-scenes activity of the Friends' volunteers and we will resume the formal programme soon, to ensure we recognise and reward their commitment.

REVIEW OF BUSINESS

The results for the year and financial position of the company are as shown in the annexed financial statements. Comparison with the previous year's accounts shows variances which are attributable to the continued impact of Covid and the post-pandemic recovery.

The charity's activities have been financed by grants and donations and the result for the year was a deficit of £3,748 (2022 £13,158). The total income received during the year was £198,740 (2022 £165,556). The income was to finance the operation of the charity. The total expenditure during the year was £202,488 (2022 £178,714) which includes vehicle running costs of £75,741 (2022 £53,529) and salaries of £95,488 (2022 £95,571). Resources are always required to finance upgrades to the vehicle fleet, and £88,000 has been set aside to replace one of the wheelchair vehicles and purchase an additional minibus in the coming year.

RISK ASSESSMENT

The trustees review the risks to which the charity might be exposed as identified by the trustees and has established systems and procedures to manage those risks.

THE FUTURE

The trustees believe the current level of reserves held will enable the charity to continue its work in the foreseeable future; the overall finances are regularly monitored and reviewed at each board meeting, with adjustments made as necessary to ensure that the charity can continue its operations in the medium term.

The company anticipates a continuation of its current activities and seeks to expand with more community bus routes and an expansion of the outings programme to reach more people. We have developed a robust vehicle replacement strategy for the current minibus fleet and have high hopes that the delayed replacement

THE FUTURE CONTINUED

wheelchair vehicle will be delivered in the coming year.

The newly appointed manager for the volunteering project will have the opportunity to make a greater impact on the promotion and recruitment of volunteers and will also provide capacity to offer more support to community groups besides the regular newsletters and funding updates.

Our current premises have not yet been sold by Malvern Town Council and our search for new premises has been ongoing. Several properties were viewed before a suitable venue was identified late in the year and lease negotiations with the agents are about to start.

Fundraising and attracting more donations will continue to be a major priority alongside funding applications to maintain or develop project activity.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to do business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

STATEMENT OF DIRECTORS' RESPONSIBILITIES CONTINUED

This report has been prepared in accordance with the Special Provision of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

M Amery – Chair Michael Amery

Date: 14th Nov 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION MALVERN AND DISTRICT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 11 to 24.

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

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.

Elizabeth Eyre FCA
Elizabeth Eyre Limited
Bank Street Business Centre
Malvern
WR14 2JN
Date: 16th November **2023**

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income					
Incoming resources from generated funds:					
Voluntary Income	6	26,374	25,000	51,374	59,041
Activities for Generating Funds	7	128	-	128	15
Investment Income	8	2,497	-	2,497	1,597
Incoming Resources from Charitable Activities	9	144,741	-	144,741	104,903
Total Income		173,740	25,000	198,740	165,556
Expenditure					
Charitable Activities	10	196,063	6,425	202,488	178,714
Total Expenditure		196,063	6,425	202,488	178,714
Net Expenditure and Net Movement in Funds for the Year		(22,323)	18,575	(3,748)	(13,158)
Total Funds Brought Forward		187,968	-	187,968	201,126
Total Funds Carried Forward		165,645	18,575	184,220	187,968

The notes form part of these financial statements

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE
COMPANY REGISTERED NUMBER 08179244

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	11		9,478		17,344
CURRENT ASSETS					
Debtors	12	10,877		6,751	
Cash at bank and in hand		174,229		185,348	
Total current assets		185,106		192,099	
Creditors: amounts falling due within one year	13	(10,364)		(21,475)	
NET CURRENT ASSETS			174,742		170,624
NET ASSETS			184,220		187,968
FUNDS					
Unrestricted funds					
General fund			1,310		159,968
Designated fund			164,335		28,000
Restricted funds			18,575		-
			184,220		187,968

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and,

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities SORP FRS 102.
ON BEHALF OF THE BOARD:

M Amery – Chair
C Haden – Vice Chair   Approved by the Board on: 2023

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of Accounting

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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Directors, the employees and the volunteers. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1.00 per member of the charity.

Funds

General Funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Reserves Policy

Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

Incoming Resources

All incoming resources are Included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The Charity does not undertake trading on its own account. Income from the Friends of Community Action is recorded when receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable Activity Costs are the costs of fulfilling the objects of the charity.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, stated at cost, at the following annual rates in order to write off each asset over its estimated useful life. Assets are included at cost and any capital expenditure less than £100 is not capitalised.

Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

Accounting Policies (continued)

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors

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

Creditors and Provisions

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.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Preparation of the Accounts on a Going Concern Basis

There are no material uncertainties about the Charity's ability to continue. On this basis the Charity is considered to be a going concern.

2. **TURNOVER**

The turnover and profit before taxation are attributable to the charitable activities of the company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

3. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	**92,857**	92,148
Social security costs	**793**	1,378
Pension costs	**1,838**	2,045
	95,488	95,571

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

	2023	2022
Administration	6	6

There are no payments to trustees for salaries during the period.

Payments of £756 (2022 - £666) were made to trustees to reimburse expenses.

No employee received emoluments amounting to more than £60,000.

Remuneration totalling £25,967 (2022 - £32,508) was paid to key personnel.

4. OPERATING PROFIT

The operating profits stated after charging:

	2023	2022
	£	£
Depreciation – owned assets	**4,751**	6,040
Loss/(profit) on disposal of fixed assets	**1,063**	(3,344)
Independent examiner's fee in respect of external scrutiny	**1,190**	1,050

5. TAXATION

The company is a registered charity and is not liable to corporation tax.

6. VOLUNTARY INCOME

	Unrestricted 2023	Restricted 2023	Total 2023	Total 2022
	£	£	£	£
Grants:				
Malvern Town Council	10,900	-	10,900	10,900
Worcestershire Community Foundation	-	-	-	9,600
Roger & Douglas Turner Charitable Trust	3,000	-	3,000	-
MHDC Ticket to Ride	-	15,000	15,000	-
MHDC Volunteer Brokerage Service	-	10,000	10,000	-
Donations:				
Friends of Community Action	6,800	-	6,800	25,000
Covid grants	-	-	-	3,650
Sundry	5,674	-	5,674	9,891
	26,374	25,000	51,374	59,041

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

7. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Annual Fairs	-	5
Printing and stationery	128	10
	128	15

8. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	2,497	1,597
	2,497	1,597

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Car Service Contracts:		
Worcestershire County Council	**10,087**	9,913
Malvern Hills District Council	**4,953**	2,910
Worcestershire Community Transport	**4,788**	3,896
Community Transport Service Contracts:		
Worcestershire County Council	**2,753**	2,662
Malvern Hills District Council	**1,585**	995
Worcestershire Community Transport	**6,274**	7,354
Bus Service Operators Grant	**1,716**	1,716
Worcestershire County Council - Tewkesbury	**4,803**	4,764
Worcestershire County Council – New Bus Route	**31,040**	19,016
Worcestershire County Council – Rides Fund	**2,188**	312
CB2	**3,474**	1,060
Malvern Food Bank	**3,833**	6,263
Shoparound:		
Worcestershire County Council	**1,474**	1,474
Malvern Hills District Council	**1,442**	286
Worcestershire Community Transport	**1,295**	974
Tea Club:		
Worcestershire Community Transport	**513**	433
Worcestershire County Council	**1,025**	1,025
Malvern Hills District Council	**552**	34
	83,795	65,087
Fares:		
Car Service	**37,081**	30,685
Community Transport	**11,126**	5,022
Shoparound	**6,775**	3,009
Tea Club	**2,506**	600
Helping Hands	**25**	109
Men's Sheds membership	**2,183**	391
Sundry income	**1,250**	-
	144,741	104,903

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

10. CHARITABLE ACTIVITIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Charitable Expenditure				
Car running costs	**26,819**	-	26,819	23,161
Community transport vehicle running costs	**40,238**	-	40,238	22,922
Men's Sheds	**5,672**	-	5,672	6,246
Profit on disposal of motor vehicles	**(425)**	-	(425)	(3,400)
Depreciation – motor vehicles	**3,437**	-	3,437	4,600
	75,741	-	75,741	53,529
Independent examiner's fees	**1,218**	-	1,218	1,050
Support Costs				
Employers pension	**1,838**	-	1,838	2,045
Salaries	**86,432**	**6,425**	92,857	92,148
Employers NIC	**793**	-	793	1,378
Telephone	**751**	-	751	1,553
Postage	**106**	-	106	132
Stationery	**2,511**	-	2,511	2,922
Advertising and website	**1,085**	-	1,085	504
Rent	**11,512**	-	11,512	11,512
Rates	-	-	-	-
Insurance	**912**	-	912	1,111
Electricity	**887**	-	887	300
Subscriptions	**786**	-	786	811
Computer costs	**4,603**	-	4,603	3,645
Staff training and DBS checks	**954**	-	954	170
Travel	**311**	-	311	93
Sundry expenses	**2,328**	-	2,328	3,850
Bank charges	**277**	-	277	60
Depreciation – office equipment	**1,314**	-	1,314	1,440
Loss on disposal of equipment	**1,488**	-	1,488	56
Professional fees	**216**	-	216	405
Repairs	-	-	-	-
	196,063	**6,425**	202,488	178,714

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

11. TANGIBLE FIXED ASSETS

	Motor Vehicles	Office Equipment	Total
	£	£	£
COST			
As at 1 April 2022	75,052	17,418	92,470
Disposals	(3,500)	(4,651)	(8,151)
Additions	-	2,998	2,998
As at 31 March 2023	71,552	15,765	87,317
DEPRECIATION			
As at 1 April 2022	62,115	13,011	75,126
Disposals	(875)	(1,163)	(2,038)
Charge for the year	3,437	1,314	4,751
As at 31 March 2023	64,677	13,162	77,839
NET BOOK VALUE			
As at 31 March 2023	**6,875**	**2,603**	**9,478**
As at 31 March 2022	12,937	4,407	17,344

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	**10,021**	4,582
Prepayments and other debtors	**856**	2,169
	10,877	6,751

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	**1,727**	-
Accruals	**1,190**	1,050
Creditors	**7,447**	20,425
	10,364	21,475

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Fund balances at 31 March 2023 are represented by:	£	£	£
Tangible fixed assets	9,478	-	9,478
Current assets	166,531	18,575	185,106
Current liabilities	(10,364)	-	(10,364)
	165,645	18,575	184,220

15. MOVEMENT IN FUNDS

	At 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds					
MHDC TTR	-	15,000	(442)	-	14,558
MHDC VBS	-	10,000	(5,983)		4,017
Total	-	25,000	(6,425)	-	18,575
Unrestricted funds					
General funds	159,968	173,740	(196,063)	(136,335)	1,310
Designated funds					
Vehicle purchase	28,000	-	-	60,000	88,000
Working capital	-	-	-	46,335	46,335
Winding up fund	-	-	-	25,000	25,000
Office relocation	-	-	-	5,000	5,000
Total	187,968	173,740	(196,063)	-	165,645
Total funds	187,968	198,740	(202,488)	-	184,220

Restricted funds

MHDC Ticket To Ride (TTR) – funding to increase the capacity within existing service and expand connectivity with other community assets.

MHDC Volunteer Brokerage Service (VBS) – funding to establish and develop a recruitment and promotion service to support local community groups and organisations who use volunteers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

Designated funds

Vehicle purchase – funds designated towards the cost of vehicles to be purchased at future dates

Working capital – the trustees believe it is prudent to retain 6 months' operating costs in unrestricted reserves to cover day to day running costs in the event of partial cessation of incoming resources. This requirement is approximately £85,000; the fund currently shows a shortfall of approximately £39,000

Winding up Fund - funds designated to cover staff redundancy costs in the event that the company has to cease trading

Office relocation – the company expects to move to new premises in 2023/24 and has designated this amount to cover relocation, legal costs etc associated with this move

16. **RESERVES**

The constitution states that no member shall be entitled, on dissolution, to any part of the assets of the company. Any assets remaining, after payment of liabilities, shall be distributed to other charitable institutions having similar objects to some of the objects of the company as approved by the Charity Commissioners.

17. **RELATED PARTIES**

There are no related party transactions.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

18. STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME – PRIOR YEAR

	Unrestricted Funds 2022	Unrestricted Funds 2021
Income		
Incoming resources from generated funds:		
Voluntary Income	59,041	78,278
Activities for Generating Funds	15	-
Investment Income	1,597	2,344
Incoming Resources from Charitable Activities	104,903	71,000
Total Income	165,556	151,622
Expenditure		
Charitable Activities	178,714	159,845
Total Expenditure	178,714	159,845
Net (Expenditure) and Net Movement in Funds for The Year	(13,158)	(8,223)
Total Funds Brought Forward	201,126	209,349
Total Funds Carried Forward	187,968	201,126

19. VOLUNTARY INCOME – PRIOR YEAR

	2022 £	2021 £
Grants:		
Malvern Town Council	**10,900**	10,900
Worcestershire Community Foundation	**9,600**	-
Donations:		
Friends of Community Action	**25,000**	10,000
Covid grants	**3,650**	37,500
Sundry	**9,891**	19,878
	59,041	78,278

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

20. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – PRIOR YEAR

	2022	2021
	£	£
Car Service Contracts:		
Worcestershire County Council	**9,913**	9,101
Malvern Hills District Council	**2,910**	931
Worcestershire Community Transport	**3,896**	4,617
Community Transport Service Contracts:		
Worcestershire County Council	**2,662**	2,662
Malvern Hills District Council	**995**	60
Worcestershire Community Transport	**7,354**	7,825
Bus Service Operators Grant	**1,716**	1,716
Worcestershire County Council - Tewkesbury	**4,764**	3,943
Worcestershire County Council – New Bus Route	**19,016**	15,610
Worcestershire County Council – Rides Fund	**312**	-
CB2	**1,060**	
Malvern Food Bank	**6,263**	4,875
Shoparound:		
Worcestershire County Council	**1,474**	1,474
Malvern Hills District Council	**286**	-
Worcestershire Community Transport	**974**	1,154
Tea Club:		
Worcestershire Community Transport	**433**	513
Worcestershire County Council	**1,025**	1,025
Malvern Hills District Council	**34**	-
	65,087	55,506
Fares:		
Car Service	**30,685**	13,969
Community Transport	**5,022**	1,443
Shoparound	**3,009**	-
Tea Club	**600**	-
Helping Hands	**109**	132
Men's Sheds membership	**391**	(50)
	104,903	71,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

21. CHARITABLE ACTIVITIES – PRIOR YEAR

	2022	2022	2021	2021
	£	£	£	£
Charitable Expenditure				
Car running costs		23,161		8,283
Community transport vehicle running costs		22,922		8,583
Men's Sheds		6,246		4,850
Profit on disposal of motor vehicles		(3,400)		(1,500)
Depreciation – motor vehicles		4,600		1,125
		53,529		21,341
Independent examiner's fees		1,050		1,000
Support Costs				
Employers pension	2,045		2,690	
Salaries	92,148		103,543	
Employers NIC	1,378		2,985	
Telephone	1,553		1,629	
Postage	132		501	
Stationery	2,922		2,625	
Advertising and website	504		504	
Rent	11,512		11,512	
Rates	-		983	
Insurance	1,111		1,110	
Electricity	300		158	
Subscriptions	811		858	
Computer costs	3,645		3,975	
Staff training and DBS checks	170		544	
Travel	93		119	
Bank charges	60		-	
Sundry expenses	3,850		2,662	
Depreciation – office equipment	1,440		739	
Loss on disposal of equipment	56		-	
Professional fees	405		367	
Repairs	-		-	
		124,135		137,504
		178,714		159,845

COMMUNITY ACTION MALVERN AND DISTRICT
SCHEDULE OF FIXED ASSETS AS AT 31 MARCH 2023

	Date Purchased	Cost	Balance as at 01.04.22	Sold	Depreciation Charge	Balance as at 31.03.23
Equipment						
Furniture			-		-	-
Computers			-		-	-
Notebook	2018	597	-		-	-
Shredder	2018	139	-		-	-
Lenovo laptop	2020	1,050	263	-	263	-
Lathe	2020	200	50	-	50	-
Tools	2020	300	75	-	75	-
Dell laptop	2022	708	531	-	177	354
Headsets	2023	1,366	-	-	341	1,025
Lenovo laptop	2023	380	-	-	95	285
HP 820 G4 laptop	2023	380	-	-	95	285
HP 820 G4 laptop	2023	380	-	-	95	285
Fujitsu laptop	2023	492	-	-	123	369
ML350 server	2022	4,651	3,488	(3,488)	-	-
			4,407	(3,488)	1,314	2,603
Motor Vehicles						
Fiat Doblo RE08 BUJ	2013	5,845	-	-	-	-
Nissan MK12 GPZ	2015	11,495	-	-	-	-
VW Crafter WJ16 LMV	2016	45,886	-	-	-	-
Peugeot SF59 AVE	2022	3,500	2,625	(2,625)	-	-
Renault Master	2022	13,750	10,312	-	3,437	6,875
			12,937	(2,625)	3,437	6,875

This page does not form part of the statutory financial statements

Accounts

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

DIRECTORS:	C H Kirk (Chair) (resigned 3/11/21) A Turpin (Treasurer) Mrs K Sutton M Amery (Chair from 3/11/2021) P N Hubble R Emery C Haden (appointed 3/11/2021)
COMPANY SECRETARY:	Mrs J E Phillip (resigned 20/08/21) Mrs C Walton (appointed 20/08/21)
KEY MANAGEMENT PERSONNEL:	Mrs C Walton (Chief Officer)
REGISTERED OFFICE:	Third Floor 28-30 Belle Vue Terrace Malvern Worcestershire WR14 4PZ
REGISTERED NUMBER:	Company 08179244 Charity 1149335
INDEPENDENT EXAMINER:	Elizabeth Eyre FCA Elizabeth Eyre Limited Bank Street Business Centre 6 Bank Street Malvern WR14 2JN
BANKERS:	HSBC PLC 1 Church Street Malvern Worcestershire WR14 2AB

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report with the financial statements of the company for the year ended 31 March 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP FRS 102.

CONSTITUTION

The charity is a company limited by guarantee which is governed by its Memorandum and Articles of Association adopted on 14 August 2012. In accordance with Section 60(1) (a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The charity registration number is 1149335 and the company registration number is 08179244.

PRINCIPAL AND REGISTERED OFFICE AND ADVISERS

The principal address and registered office is Third Floor, 28-30 Belle Vue Terrace, Malvern, Worcestershire, WR14 4PZ. The independent examiner is Elizabeth Eyre FCA, Elizabeth Eyre Limited, Bank Street Business Centre, 6 Bank Street, Malvern WR14 2JN.
The bankers are HSBC PLC, 1 Church Street, Malvern, Worcestershire, WR14 2AB.
The insurance brokers are Covea Insurance, Norman Place, Reading, RG1 8DA.

DIRECTORS (WHO ARE ALSO TRUSTEES)

The directors, who are also trustees, during the period under review, were:

CH Kirk (resigned 3/11/2021)	
A R Turpin	M Amery
R Emery	P N Hubble
Mrs K Sutton	C D Haden (appointed 3/11/2021)

The company is limited by guarantee and therefore no director has any Interest in the share capital of the company. The directors are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from individuals/organisations who are associate members. An assessment of member skills is undertaken annually to determine any gaps in skills which would assist the Board to function more effectively.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees". New trustees also have an induction session with the Chief Officer and with the Chair.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate. The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Board.

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT
The directors/trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure all aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day-to-day activity including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

The company's financial management is based on detailed budgets prepared for all the company's activities prior to the start of each financial year. These reflect expected costs and income calculated from previous years' experience, and take account of any known, or planned changes in activity or financial circumstances. Any such significant changes are discussed in advance with directors who retain overall responsibility for the financial management of the company.

Expenditure and Income are monitored monthly against the budgets set and a monthly financial monitoring report is produced by the charity's treasurer. These reports are sent to the chair and chief officer and also appear on the agenda for each director's meeting. This system enables any significant variations from financial plans to be identified early and any necessary action to be agreed quickly.

The company's bookkeeper accounts for receipts and payments on a weekly basis. Responsibilities include weekly banking and bank account reconciliations. The bookkeeper reconciles income and expenditure on a monthly basis and this then forms the basis for the monthly financial reporting.

RESERVES POLICY
Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or unduly cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

CHIEF OFFICER
The Chief Officer of the charity Mrs J E Phillips resigned and was replaced by Mrs C Walton in August 2021.

OBJECTIVES AND ACTIVITIES
The principal activity of the company in the period under review was that of promoting any charitable purpose for the benefit of the public principally, but not exclusively, in the local area of Malvern and surrounding districts and environs, and in particular to build the capacity of Third Sector Organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit when determining the charity's activities.

OBJECTIVES AND ACTIVITIES (Continued)

How our activities deliver public benefit

Our main activities are set out below. We operate in a predominantly rural area with limited public transport provision, so all our charitable activities focus on providing access to essential services for those without alternative means of support, and providing social opportunities for those who are at risk of rural or social isolation, and ensuring that all of the activities are delivered in a way which has a positive impact on mental health.

Overview

Business continuity remained affected by the impact of the Covid crisis, which was exacerbated by the reduced availability of volunteers who were either isolating or suffering from Covid. The charity's offices reopened 19th July 2021 with measures in place to accommodate social distancing requirements; prior to that date, staff had worked remotely from home to maintain essential services, but demand remained well below normal levels of activity.

Community Transport

There is a clear trend of falling numbers across the transport project, some of which can be attributed to the restriction of services during the Covid lockdown and some is linked to the hesitancy of residents to travel for anything other than essential reasons. Work has continued throughout the year to address this trend.

Minibuses

The community bus routes operated throughout the year with safety measures in place for social distancing purposes, although many passengers were still reluctant to travel, being nervous of the risks associated with Covid after many months of being isolated. These routes included a weekly service from Malvern to Tewkesbury and the circular Upton to Malvern route operating Tuesday to Friday which is shared with Malvern Dial-a-Ride, while a third service covering Upton to Tewkesbury was established from January 2022 in response to local demand. Although the number of bookings was lower, the minibuses provided 2511 passenger journeys in total and covered over 12220 miles; however, collaboration with a number of local voluntary organisations, for example Age UK and Malvern Special Families, enabled them to use the minibuses to support the activities of their own members or service users and we also negotiated an agreement with Foodbank to deliver food parcels three times each week for clients who were unable to travel into the centre of Malvern.

We appreciate the support we receive from a number of organisations within Malvern, but particular thanks must go here to Manor Park Sports Club for providing parking facilities for the minibuses and Mowbray Nursing Home for hosting the vehicles' key safe.

Car Service

The shortage of registered volunteer drivers continued to affect the service available, and priority was given to urgent or emergency medical appointments. Once the vaccination programme was well underway, the service was also made available for transport to vaccination appointments through our partnership with the Incident Management Team for Wychavon and Malvern District Councils.

OBJECTIVES AND ACTIVITIES (Continued)

Volunteer drivers provided 4,640 single passenger journeys within the car service, travelling a total of 51,745 miles of which 37,514 were passenger miles. Volunteers receive expenses for their total mileage, whilst passenger mileage generates fare income for the charity.

Wheelchair Cars

106 single passenger journeys are included in the overall 7,151 passenger journey figures. They cover essential journeys such as medical appointments as well as social journeys and family outings for wheelchair users.

Shoparound/Out & About

The service was suspended during Covid but, the project leader had maintained contact throughout with existing members and this popular project for lonely and isolated older people was able to resume in October with a slow build-up and a change of name (Out & About) to reflect the options available. The whole project includes a programme of outings to local towns or popular visitor venues, regular Sunday Teas hosted jointly by local community groups and venues, and a Film Club arranged in partnership with Malvern Cube. Huge effort was invested in reassuring members who had lost confidence during their long periods of isolation; towards the end of the year, we joined a countywide project (Countryside Rides) to promote the availability of transport services to encourage more people to travel with confidence. We have seen a gradual return of interest in social outings – 309 passengers have travelled on 36 outings – but there is no doubt that Covid has had an impact on client mobility: we now need to accommodate more mobility equipment which reduces the number of seats available on each trip.

Men's Shed

This project was established to combat the negative impact of loneliness and isolation on the health and wellbeing of men who experience difficulty in building social connections and therefore have limited networks with whom they can share worries or concerns. It was relaunched in September 2021 after the original opening unfortunately coincided with the onset of Covid restrictions. The project leader had maintained contact with those who had previously expressed an interest and was able to involve them in reviewing and refreshing the initial planning and investment in a project to address the issue of isolation for many lonely men within the community. The retained premises required a relatively simple makeover to welcome the volunteers (Lead Shedders) and members for some taster sessions to assess the demand before the relaunch. 219 members have attended the 84 sessions held since the relaunch, and small items created by the members have been sold at coffee mornings held in Malvern Link and a retirement village in Great Malvern. Plans are in now in place to hold a ladies/mixed session each week in response to local demand

Friends of Community Action

This fundraising arm of the charity is building momentum after a long period of enforced inactivity where no largescale events were possible other than an on-line Crowdfunding campaign in the summer of 2021, but the crisp packet recycling project continued throughout the year. With the regular coffee shop outlet no longer available, and fewer volunteers, the schedule currently revolves around a simple programme of monthly drop-in coffee mornings since January 2022 in a regular venue. These have been interspersed with occasional cake or table-top sales as well as a Christmas Fair to re-engage with the regular supporters and attract new volunteers before including grand events in the schedule.

OBJECTIVES AND ACTIVITIES (Continued)

Volunteers

Volunteers are critical to the ongoing success of the charity and they provide invaluable support to the team and to the clients. We have 95 registered volunteers, although not all have been active throughout the whole year. As stated in the previous sections, there is a shortage of volunteers for our project delivery and there is little comfort in knowing that this is a widespread problem across the majority of charities. We appreciate the commitment of those who continue to volunteer with us, whether as drivers or passenger assistants, and we're particularly grateful for the admin support provided by the receptionists. We have struggled to schedule our regular social coffee mornings where volunteers can meet but we're delighted that we were able to arrange a volunteers' Christmas meal when an anonymous donor offered to host two dates in January. All volunteers are DBS checked and these are renewed every three years; 30 checks have been completed this year for internal volunteers and in addition to this we have undertaken 12 DBS checks for local organisations.

Volunteer Centre

There is an agreement in principle with Malvern Hills District Council that Community Action will fill the gap left by the closure of Malvern Hills Volunteering. Initial discussions have taken place about the scope of the project, which will be to facilitate the promotion and development of volunteering and connect prospective volunteers with local charities and community groups. Planning and consultation is at an early stage to assess both the capacity within the current team and the suitability and accessibility of the current premises. An initial role description has been prepared in readiness for a recruitment exercise.

REVIEW OF BUSINESS

The results for the year and financial position of the company are as shown in the annexed financial statements. Comparison with the previous year's accounts shows major variances because activities in 2020/21 were reduced because of Covid lockdowns but, conversely, the company benefited in 2020/21 from significant one-off grants and donations relating to Covid.

The charity's activities have been financed by grants and donations and the result for the year was a deficit of £13,158 (2021 £8,223). The total income received during the year was £165,556 (2021 £151,622). The income was to finance the operation of the charity. The total expenditure during the year was £178,714 (2021 £159,845) which includes vehicle running costs of £53,529 (2021 £21,341) and salaries of £95,571 (2021 £109,218). Resources are always required to finance upgrades to the vehicle fleet, and £28000 has been set aside to replace one of the wheelchair vehicles in the coming year.

RISK ASSESSMENT

The trustees review the risks to which the charity might be exposed as identified by the trustees and has established systems and procedures to manage those risks.

THE FUTURE

The trustees believe the current level of reserves held will enable the charity to continue its work in the foreseeable future and are regularly reviewing funding availability to ensure that the charity can continue its operations in the medium term.

THE FUTURE CONTINUED

The company anticipates a continuation of its current activity and seeks to expand with more community bus routes which will demand a robust vehicle replacement strategy for the current minibus fleet; this will be complemented by plans to replace one of the wheelchair vehicles in the coming year, for which £28, 000 has been set aside as designated funds. The new volunteering project will need an additional staff member and this should help to tackle the problem of reduced volunteer numbers.

The landlord has given notice that the building is up for sale and the lease will not be renewed on expiry at the end of next year; a search for new premises will be an immediate priority.

Funding from local authorities will continue to be under pressure, meaning that fundraising and attracting more donations will remain a major priority.

Summer 2022 sees the 50th Anniversary of the charity and plans are being made to mark this with a series of celebration and promotional events.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to do business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

STATEMENT OF DIRECTORS' RESPONSIBILITIES CONTINUED

This report has been prepared in accordance with the Special Provision of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

M Amery – Chair

Date: 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION MALVERN AND DISTRICT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 10 to 22.

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

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
Elizabeth Eyre Limited
Bank Street Business Centre
Malvern
WR14 2JN
Date: 2022

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income					
Incoming resources from generated funds:					
Voluntary Income	6	49,441	9,600	59,041	78,278
Activities for Generating Funds	7	15	-	15	-
Investment Income	8	1,597	-	1,597	2,344
Incoming Resources from Charitable Activities	9	104,903	-	104,903	71,000
Total Income		155,956	9,600	165,556	151,622
Expenditure					
Charitable Activities	10	169,114	9,600	178,714	159,845
Total Expenditure		169,114	9,600	178,714	159,845
Net Expenditure and Net Movement in Funds for the Year		(13,158)	-	(13,158)	(8,223)
Total Funds Brought Forward		201,126	-	201,126	209,349
Total Funds Carried Forward		187,968	-	187,968	201,126

The notes form part of these financial statements

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE
COMPANY REGISTERED NUMBER 08179244

BALANCE SHEET AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	11		17,344		3,529
CURRENT ASSETS					
Debtors	12	6,751		8,839	
Cash at bank and in hand		185,348		205,544	
Total current assets		192,099		214,383	
Creditors: amounts falling due within one year	13	(21,475)		(16,786)	
NET CURRENT ASSETS			170,624		197,597
NET ASSETS			187,968		201,126
FUNDS					
Unrestricted funds					
General fund			159,968		201,126
Designated fund			28,000		-
Restricted funds			-		-
			187,968		201,126

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and,
b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities SORP FRS 102.
ON BEHALF OF THE BOARD:

M Amery – Chair
A Turpin – Treasurer Approved by the Board on: 2022

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. **ACCOUNTING POLICIES**

Basis of Accounting

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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Directors, the employees and the volunteers. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1.00 per member of the charity.

Funds

General Funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Reserves Policy

Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

Incoming Resources

All incoming resources are Included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The Charity does not undertake trading on its own account. Income from the Friends of Community Action is recorded when receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable Activity Costs are the costs of fulfilling the objects of the charity.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, stated at cost, at the following annual rates in order to write off each asset over its estimated useful life. Assets are included at cost and any capital expenditure less than £100 is not capitalised.

Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Accounting Policies (continued)

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

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

Creditors and Provisions
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.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at Bank and in Hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Preparation of the Accounts on a Going Concern Basis
There are no material uncertainties about the Charity's ability to continue. On this basis the Charity is considered to be a going concern.

2. **TURNOVER**
The turnover and profit before taxation are attributable to the charitable activities of the company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

3. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	**92,148**	103,543
Social security costs	**2,045**	2,985
Pension costs	**1,378**	2,690
	95,571	109,218

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

	2022	2021
Administration	**6**	7

There are no payments to trustees for salaries during the period.

Payments of £666 (2021 - £0) were made to trustees to reimburse expenses.

No employee received emoluments amounting to more than £60,000.

Remuneration totalling £32,508 (2021 - £34,716) was paid to key personnel.

4. OPERATING PROFIT

The operating profits stated after charging:

	2022	2021
	£	£
Depreciation – owned assets	**6,040**	1,864
Profit on disposal of fixed assets	**(3,344)**	(1,500)
Independent examiner's fee in respect of external scrutiny	**1,050**	1,000

5. TAXATION

The company is a registered charity and is not liable to corporation tax.

6. VOLUNTARY INCOME

	Unrestricted 2022	**Restricted 2022**	**Total 2022**	Total 2021
	£	**£**	**£**	£
Grants:				
Malvern Town Council	10,900	-	10,900	10,900
Worcestershire Community Foundation	-	9,600	9,600	-
Donations:				
Friends of Community Action	25,000	-	25,000	10,000
Covid grants	3,650	-	3,650	37,500
Sundry	9,891	-	9,891	19,878
	49,441	9,600	59,041	78,278

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

7. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Annual Fairs	5	-
Printing and stationery	10	-
	15	-

8. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	1,597	2,344
	1,597	2,344

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Car Service Contracts:		
Worcestershire County Council	**9,913**	9,101
Malvern Hills District Council	**2,910**	931
Worcestershire Community Transport	**3,896**	4,617
Community Transport Service Contracts:		
Worcestershire County Council	**2,662**	2,662
Malvern Hills District Council	**995**	60
Worcestershire Community Transport	**7,354**	7,825
Bus Service Operators Grant	**1,716**	1,716
Worcestershire County Council - Tewkesbury	**4,764**	3,943
Worcestershire County Council – New Bus Route	**19,016**	15,610
Worcestershire County Council – Rides Fund	**312**	-
CB2	**1,060**	
Malvern Food Bank	**6,263**	4,875
Shoparound:		
Worcestershire County Council	**1,474**	1,474
Malvern Hills District Council	**286**	-
Worcestershire Community Transport	**974**	1,154
Tea Club:		
Worcestershire Community Transport	**433**	513
Worcestershire County Council	**1,025**	1,025
Malvern Hills District Council	**34**	-
	65,087	55,506
Fares:		
Car Service	**30,685**	13,969
Community Transport	**5,022**	1,443
Shoparound	**3,009**	-
Tea Club	**600**	-
Helping Hands	**109**	132
Men's Sheds membership	**391**	(50)
	104,903	71,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

10. CHARITABLE ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Charitable Expenditure				
Car running costs	**23,161**	**-**	23,161	8,283
Community transport vehicle running costs	**19,172**	**3,750**	22,922	8,583
Men's Sheds	**3,746**	**2,500**	6,246	4,850
Profit on disposal of motor vehicles	**(3,400)**	**-**	(3,400)	(1,500)
Depreciation – motor vehicles	**4,600**	**-**	4,600	1,125
	47,279	**6,250**	53,529	21,341
Independent examiner's fees	**1,050**	**-**	1,050	1,000
Support Costs				
Employers pension	**2,045**	**-**	2,045	2,690
Salaries	**88,998**	**3,150**	92,148	103,543
Employers NIC	**1,378**	**-**	1,378	2,985
Telephone	**1,553**	**-**	1,553	1,629
Postage	**132**	**-**	132	501
Stationery	**2,922**	**-**	2,922	2,625
Advertising and website	**304**	**200**	504	504
Rent	**11,512**	**-**	11,512	11,512
Rates	**-**	**-**	-	983
Insurance	**1,111**	**-**	1,111	1,110
Electricity	**300**	**-**	300	158
Subscriptions	**811**	**-**	811	858
Computer costs	**3,645**	**-**	3,645	3,975
Staff training and DBS checks	**170**	**-**	170	544
Travel	**93**	**-**	93	119
Sundry expenses	**3,850**	**-**	3,850	2,662
Bank charges	**60**	**-**	60	-
Depreciation – office equipment	**1,440**	**-**	1,440	739
Loss on disposal of equipment	**56**	**-**	56	-
Professional fees	**405**	**-**	405	367
Repairs	**-**	**-**	-	-
	169,114	**9,600**	178,714	159,845

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

11. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Office Equipment £	Total £
COST			
As at 1 April 2021	68,982	12,730	81,712
Disposals	(11,180)	(671)	(11,851)
Additions	17,250	5,359	22,609
As at 31 March 2022	75,052	17,418	92,470
DEPRECIATION			
As at 1 April 2021	66,732	11,451	78,183
Disposals	(8,930)	(167)	(9,097)
Charge for the year	4,313	1,727	6,040
As at 31 March 2022	62,115	13,011	75,126
NET BOOK VALUE			
As at 31 March 2022	**12,937**	**4,407**	**17,344**
As at 31 March 2021	2,250	1,279	3,529

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	**4,582**	7,809
Prepayments and other debtors	**2,169**	1,030
	6,751	8,839

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	**-**	1,166
Accruals	**1,050**	1,000
Creditors	**20,425**	14,620
	21,475	16,786

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Fund balances at 31 March 2022 are represented by:	£	£	£
Tangible fixed assets	17,344	-	17,344
Current assets	192,099	-	192,099
Current liabilities	(21,475)	-	(21,475)
	187,968	-	187,968

15. MOVEMENT IN FUNDS

	At 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds					
Worcestershire Community Foundation	-	9,600	(9,600)	-	-
Total	-	9,600	(9,600)	-	-
Unrestricted funds					
General funds	201,126	155,956	(169,114)	(28,000)	159,968
Designated funds					
Vehicle purchase	-	-	-	28,000	28,000
Total	201,126	155,956	(169,114)	-	187,968
Total funds	201,126	165,556	(178,714)	-	187,968

Restricted fund - Worcestershire Community Foundation – Covid Impact Fund to help towards costs

Designated fund – funds designated towards the cost of a vehicle to be purchased at a future date

16. RESERVES

The constitution states that no member shall be entitled, on dissolution, to any part of the assets of the company. Any assets remaining, after payment of liabilities, shall be distributed to other charitable institutions having similar objects to some of the objects of the company as approved by the Charity Commissioners.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

17. **RELATED PARTIES**
There are no related party transactions.

18. **STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME – PRIOR YEAR**

	Unrestricted Funds 2021	Unrestricted Funds 2020
Income		
Incoming resources from generated funds:		
Voluntary Income	78,278	44,754
Activities for Generating Funds	-	98
Investment Income	2,344	2,672
Incoming Resources from Charitable Activities	71,000	163,858
Total Income	151,622	211,382
Expenditure		
Charitable Activities	159,845	222,386
Total Expenditure	159,845	222,386
Net (Expenditure) and Net Movement in Funds for The Year	(8,223)	(11,004)
Total Funds Brought Forward	209,349	220,353
Total Funds Carried Forward	201,126	209,349

19. **VOLUNTARY INCOME – PRIOR YEAR**

	2021	2020
	£	£
Grants:		
Malvern Town Council	**10,900**	10,900
Donations:		
Friends of Community Action	**10,000**	21,000
Covid grants	**37,500**	-
Shoparound	**-**	635
Tea Club	**-**	75
Men’s Sheds	**-**	2,750
Sundry	**19,878**	9,394
	78,278	44,754

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

20. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – PRIOR YEAR

	2021	2020
	£	£
Car Service Contracts:		
Worcestershire County Council	**9,101**	9,378
Malvern Hills District Council	**931**	8,224
Worcestershire Community Transport	**4,617**	5,601
Community Transport Service Contracts:		
Worcestershire County Council	**2,662**	3,083
Malvern Hills District Council	**60**	2,841
Worcestershire Community Transport	**7,825**	7,749
Bus Service Operators Grant	**1,716**	1,866
Worcestershire County Council - Tewkesbury	**3,943**	7,280
Worcestershire County Council – New Bus Route	**15,610**	18,895
Dyson Linker CB4	**-**	7,800
Malvern Food Bank	**4,875**	-
Shoparound:		
Worcestershire County Council	**1,474**	2,023
Malvern Hills District Council	**-**	1,972
Worcestershire Community Transport	**1,154**	1,385
Tea Club:		
Worcestershire Community Transport	**513**	571
Worcestershire County Council	**1,025**	1,060
Malvern Hills District Council	**-**	1,025
	55,506	80,753
Fares:		
Car Service	**13,969**	48,424
Community Transport	**1,443**	22,387
Shoparound	**-**	9,112
Tea Club	**-**	2,626
Helping Hands	**132**	496
Men’s Sheds membership	**(50)**	60
	71,000	163,858

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

21. CHARITABLE ACTIVITIES – PRIOR YEAR

	2021	2021	2020	2020
	£	£	£	£
Charitable Expenditure				
Car running costs		8,283		32,388
Community transport vehicle running costs		8,583		32,219
Men's Sheds		4,850		4,804
Profit on disposal of motor vehicles		(1,500)		-
Depreciation – motor vehicles		1,125		14,275
		21,341		83,686
Independent examiner's fees		1,000		1,000
Support Costs				
Employers pension	2,690		2,642	
Salaries	103,543		96,097	
Employers NIC	2,985		3,023	
Telephone	1,629		1,808	
Postage	501		1,006	
Stationery	2,625		3,275	
Advertising and website	504		672	
Rent	11,512		14,345	
Rates	983		1,219	
Insurance	1,110		1,108	
Electricity	158		88	
Subscriptions	858		914	
Computer costs	3,975		2,966	
Staff training and DBS checks	544		136	
Travel	119		1,290	
Special events	-		-	
Sundry expenses	2,662		3,451	
Depreciation – office equipment	739		571	
Professional fees	367		3,014	
Repairs	-		75	
		137,504		137,700
		159,845		222,386

COMMUNITY ACTION MALVERN AND DISTRICT
SCHEDULE OF FIXED ASSETS AS AT 31 MARCH 2022

	Date Purchased	Cost	Balance as at 01.04.21	Sold	Depreciation Charge	Balance as at 31.03.22
Equipment						
Furniture			-		-	-
Computers			-		-	-
Notebook	2018	597	-		-	-
Shredder	2018	139	-		-	-
Lenovo laptop	2020	1,050	525	-	262	263
Lathe	2020	200	100	-	50	50
Tools	2020	300	150	-	75	75
HP laptop	2021	671	504	(504)	-	-
Dell laptop	2022	708	-	-	177	531
ML350 server	2022	4,651	-	-	1,163	3,488
			1,279	(504)	1,727	4,407
Motor Vehicles						
Fiat Doblo RE08 BUJ	2013	5,845	-	(-)	-	-
Nissan MK12 GPZ	2015	11,495	-		-	-
VW Crafter WJ16 LMV	2016	45,886	-		-	-
Minibus CN08 BHV	2020	4,500	2,250	(2,250)	-	-
SF59 AVE	2022	3,500	-	-	875	2,625
Renault Master	2022	13,750	-	-	3,438	10,312
			2,250	(2,250)	4,313	12,937

This page does not form part of the statutory financial statements

Accounts

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

DIRECTORS:	C H Kirk (Chair) A Turpin (Treasurer) Mrs K Sutton N M Thompson (resigned 17.11.20) M Amery P N Hubble R Emery
COMPANY SECRETARY:	Mrs J E Phillips (resigned 20.08.21) Mrs Catherine Walton (appointed 20.08.21)
KEY MANAGEMENT PERSONNEL:	Mrs C Walton (Chief Officer) Mrs J E Phillips
REGISTERED OFFICE:	Third Floor 28-30 Belle Vue Terrace Malvern Worcestershire WR14 4PZ
REGISTERED NUMBER:	Company 08179244 Charity 1149335
INDEPENDENT EXAMINER:	Elizabeth Eyre FCA Elizabeth Eyre Limited Bank Street Business Centre 6 Bank Street Malvern WR14 2JN
BANKERS:	HSBC PLC 1 Church Street Malvern Worcestershire WR14 2AB

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021

The directors present their report with the financial statements of the company for the year ended 31 March 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP FRS 102.

CONSTITUTION

The charity is a company limited by guarantee which is governed by its Memorandum and Articles of Association adopted on 14 August 2012. In accordance with Section 60(1) (a) of the Companies Act 2006, the company is exempt from the requirements of that Act to include 'Limited' as part of its name. The charity is registered with the Charity Commissioners. The charity registration number is 1149335 and the company registration number is 08179244.

PRINCIPAL AND REGISTERED OFFICE AND ADVISERS

The principal address and registered office is Third Floor, 28-30 Belle Vue Terrace, Malvern, Worcestershire, WR14 4PZ. The independent examiner is Elizabeth Eyre FCA, Elizabeth Eyre Limited, Bank Street Business Centre, 6 Bank Street, Malvern WR14 2JN.
The bankers are HSBC PLC, 1 Church Street, Malvern, Worcestershire, WR14 2AB.
The insurance brokers are Wood Insurance, 115/125 Oxford Street, Pontycymmer, Bridgend, CF32 8DE,

DIRECTORS (WHO ARE ALSO TRUSTEES)

The directors, who are also trustees, during the period under review, were:

CH Kirk	P N Hubble
Mrs K Sutton	M Amery
A R Turpin	R Emery
N M Thompson (resigned 17.11.20)	

The company is limited by guarantee and therefore no director has any Interest in the share capital of the company. The directors are appointed at the Annual General Meeting to ensure that the Board represents a cross section of the community and individuals with relevant professional backgrounds.

Trustees are recruited from individuals/organisations who are associate members. An assessment of member skills is undertaken annually to determine any gaps in skills which would assist the Board to function more effectively.

New Board members are provided with copies of the most recent annual report and accounts, a role description of the responsibilities of a trustee, a copy of the Memorandum and Articles of Association, copies of recent minutes of meetings and a copy of the Charity Commission publication, "Responsibilities of Charity Trustees" New trustees also have an induction session with the Chief Officer and with the Chair.

New trustees are asked to consider any potential conflict of interest and these are recorded as appropriate. The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors/trustees are responsible for financial controls and accounts; for developing and overseeing a reserves policy; for ensuring that all procedures and policies adhere to their legal requirements as employers; for reviewing risk management of the organisation; to ensure alt aspects of charity and company law are fully and properly adhered to and to generally protect the charity's property. The trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

The directors are responsible for agreeing the annual report and accounts, as well as reviewing the activity during the year against the annual year plan. The Chief Officer has delegated authority, under terms approved by the Board, for all day to day activity Including financial, employment and staff supervision, but has to present a report at each meeting of the Board.

The company's financial management is based on detailed budgets prepared for all the company's activities prior to the start of each financial year. These reflect expected costs and income calculated from previous years' experience, and take account of any known, or planned changes in activity or financial circumstances. Any such significant changes are discussed in advance with directors who retain overall responsibility for the financial management of the company.

Expenditure and Income are monitored monthly against the budgets set and a monthly financial monitoring report is produced by the company's treasurer. These reports are sent to the chair and chief officer and also appear on the agenda for each director's meeting. This system enables any significant variations from financial plans to be identified early and any necessary action to be agreed quickly.

The company's bookkeeper accounts for receipts and payments on a weekly basis. Responsibilities include weekly banking and bank account reconciliations. The bookkeeper reconciles Income and expenditure on a monthly basis and this then forms the basis for the monthly financial reporting.

CHIEF OFFICER

Mrs J E Phillips had been due to leave the charity in July 2020, but kindly remained until the end of the lockdown, before moving to her new employment.

We are pleased to welcome Mrs C Walton to the post of Chief Officer commencing in August 2021.

OBJECTIVES AND ACTIVITIES

The principal activity of the company in the period under review was that of promoting any charitable purpose for the benefit of the public principally, but not exclusively, in the local area of Malvern and surrounding districts and environs, and in particular to build the capacity of Third Sector Organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit when determining the charity's activities.

OBJECTIVES AND ACTIVITIES (Continued)

Business Continuity during COVID 19

In line with many other businesses and charities; Community Action has been heavily affected by the Covid crisis. Due to the regulation of the national lockdown many of the work streams have been inoperable for the whole of this reporting period.

Lockdown brought a new set of demands for the charity's services. Although everyday medical appointments declined, there was an increase in 'urgent' appointments (such as pre and post operative consultations and Chemotherapy). The normal 'social' bookings were replaced by an increase in demand for shopping collection and dog walking upon behalf of a high number of local residents who were required to be shielded due to their own health issues.

The general age of the charity's volunteers is estimated at 60 plus and this meant that a high number of the volunteers were either shielding or were unavailable. However due to generous support and signposting from the local MP, local councillors (County and District) and the Here2Help system, together with enquiring individuals; the charity was provided with a tranche of willing volunteers who had been furloughed and wished to help their community. Additional excess volunteers were in turn signposted on to other organisations. Totalling 113 volunteers.

These volunteers offered their services gratis, so the decision was taken to provide the service free of charge for shielding clients, for the duration of the mandated lockdown. All medical visits remained serviced by the charity's volunteer drivers and continued to attract a charge.

The charity's offices closed from 30 March 2020 until 19 July 2021, with only essential visits when necessary. The staff continued to work remotely, by laptops from home. The charity has such a small team of staff, therefore the decision was made to retain all staff and not to institute a furlough process; instead to create rotating teams to cover the charity needs throughout the full week.

Most staff and Trustee communications were effectively undertaken using WhatsApp, Zoom, email and telephone.

Community Transport

In normal times, our community minibuses would be available to local groups and organisations for their outings around the Malvern area. There are also two Community Bus services operated by the charity on behalf of Worcestershire County Council. These services travel from Malvern to Tewkesbury and another to Upton upon Severn, providing a much-needed service to those living in the more isolated communities who would otherwise be deprived of a transport service. One of the routes is operated in conjunction with another charity; Dial-a-Ride. Sadly, for most of this period both bus services were suspended due to the pandemic regulations. However, when these services ran, they attracted a reasonable custom, totalling 342 passengers. This divided up into the following service journeys: CB1 Tewkesbury: 12; CB3: 37; Half Key: 26

With the one exception, the Malvern Food Bank as below, all local groups and organisations abandoned any plans to use transport. These services are now slowly returning to normal.

Additionally, the charity's single wheelchair cars were used for 38 single passenger journeys.

OBJECTIVES AND ACTIVITIES (Continued)

Food Bank

Commencing on 1st June, the charity started three times a week distribution of food packages to the Malvern Food Bank clients. Each distribution differs, according to the demand and referrals. This service continues until further notice. 131 journeys have been undertaken covering just over 2,500 miles. requiring two volunteers each session. In addition, two regional redistribution tasks were completed successfully.

Men's Shed

The Men's Shed movement has attracted a popular following wherever it has become established and reduces the isolation for many lonely men within the community. Following a long period of planning and investment, this was intended to be a new project for Community Action and prepared to commence activities as covid restrictions were announced!

Premises had been located and rented by the charity from a generous landlord and funds raised. The workshop was equipped in many cases using donated tools; work benches had been built by the participants (known as 'shedders') who had also completed the decorating and fitting out. With the final lifting of lockdown suitable arrangements have been made to start the three hour sessions as the demand for spaces have increased. To date there are 131 shedders registering their interest

The ultimate intention once the project is established is to open sessions to women shedders and possibly community shedder sessions too. Also it is hoped to pass the running over to a governing committee of shedders, to create their own revenue streams, but under the charity's support.

Car Service

As has been previously mentioned this became the main workstream covering the demands of many residents in the Malvern area and beyond (an example being a desperate call for assistance to organise shopping by a lady in Telford for their elderly aunt in Malvern; this was resolved satisfactorily).

Due to a shortage of the charity's own drivers (all confirmed DBS and suitable car insurance) and a steady but increasing demand; the decision was made to reduce the service to Urgent or Emergency medical appointments. These visits might be to a local medical practice or any one of Worcestershire's hospitals (on one occasion going across to Addenbrooke's Hospital in Cambridge as lockdown eased). 1017 lifts were undertaken by 15 drivers completing a total of 19.930 miles.

As part of the car service a miscellany of requests were received these include; to undertake shopping, walk dogs or pay utility bills for the vulnerable and the shielded. These were mainly serviced by the additional and hugely willing 'Covid' volunteers. These accounted for another 471 tasks.

Friends Tea Deliveries

During the latter stages of the crisis, Friends were able to provide succour to some of most isolated clients. In early July and again in early December 60 of the charity's most isolated clients were visited and provided with a doorstep delivery of a Strawberry or Christmas tea respectively. Due to wonderful support from Waitrose Malvern these could be provided to the client free.

OBJECTIVES AND ACTIVITIES (Continued)

Safe and Well Checks

Throughout the period of lockdown, the staff made additional telephone calls to clients and volunteers by rota to check in and ensure they were coping. Not all of these were recorded, but the weekly estimate was 100 calls.

Website/Social Media

This has remained one of the main public windows and communication formats available to the charity, throughout this crisis.

The following work streams were affected by suspension or cancellation throughout the pandemic:

Shoparound

In the past this has been a much loved and hugely popular service provided by the charity to the Malvern community, running a door-to-door unique service. As a result of Covid, this service was suspended for the whole of this reporting period. This is also slowly returning to a normal service.

Sunday Tea Clubs

The Tea clubs were another popular and regular fortnightly event. Many of the clients feel that Sunday can be the worst day for isolation, if they are alone. This service offered a chance to go out and meet likeminded clients for company and homemade food. There are 11 host groups within the community who provide the teas, sometimes with entertainment freely. This has only recently started again.

Reception – Our volunteers are slowly returning to fulfil the vital job of stepping in to help ease the pressures of telephone and personal enquiries.

Helping Hands – remains suspended until the demand returns.

Volunteer Coffee Mornings – One future booking now set.

Volunteer Christmas Party – In due course.

Community Newsletter – Recommencing with the return to office working.

Friends Coffee Mornings with Stalls – To be planned in due course.

REVIEW OF BUSINESS

The results for the year and financial position of the company are as shown in the annexed financial statements.

The charity's activities have been financed by grants and donations and the result for the year was a deficit of £8,223 (2020 £11,004). The total income received during the year was £151,622 (2020 £211,382). The income was to finance the operation of the charity. The total expenditure during the year was £159,845 (2020 £222,386) which includes vehicle running costs of £21,341 (2020 £83,686) and salaries of £109,218 (2020 £101,762).

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

RISK ASSESSMENT

The trustees' review the risks to which the charity might be exposed as identified by the trustees, and has established systems and procedures to manage those risks.

THE FUTURE

The company anticipates a continuation of its current activity and looks to expand with a new project and new community bus routes.

Funding from local authorities will continue to be under pressure, which will mean that fundraising and attracting more donations will remain a major priority.

Our reserves policy takes into account our financial commitments to existing projects and notice periods from our funders. The trustees believe the current level of reserves held will enable the charity to continue its work in the foreseeable future and are regularly reviewing funding availability to ensure that the charity can continue its operations in the medium term.

The Covid-19 pandemic has reduced the demand for many of our services, but has also resulted in us developing new services and recruiting new volunteers. We have been fortunate up to now because generous donations from a range of sources have enabled us to avoid drawing on our reserves.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to do business.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

STATEMENT OF DIRECTORS' RESPONSIBILITIES (Continued)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the Special Provision of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

C H Kirk – Chair

Date: 19 October 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION MALVERN AND DISTRICT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 19.

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

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.

Elizabeth Eyre FCA
Elizabeth Eyre Limited
Bank Street Business Centre
Malvern
WR14 2JN
Date: 19th October **2021**

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Note	**Unrestricted Funds 2021**	Unrestricted Funds 2020
Income			
Incoming resources from generated funds:			
Voluntary Income	6	78,278	44,754
Activities for Generating Funds	7	-	98
Investment Income	8	2,344	2,672
Incoming Resources from Charitable Activities	9	71,000	163,858
Total Income		151,622	211,382
Expenditure			
Charitable Activities	10	159,845	222,386
Total Expenditure		159,845	222,386
Net (Expenditure) and Net Movement in Funds for The Year		(8,223)	(11,004)
Total Funds Brought Forward		209,349	220,353
Total Funds Carried Forward		201,126	209,349

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE
COMPANY REGISTERED NUMBER 08179244

BALANCE SHEET AT 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	11		3,529		4,722
CURRENT ASSETS					
Debtors	12	8,839		8,375	
Cash at bank and in hand		205,544		201,899	
Total current assets		214,383		210,274	
Creditors: amounts falling due within one year	13	(16,786)		(5,647)	
NET CURRENT ASSETS			197,597		204,627
NET ASSETS			201,126		209,349
FUNDS					
Unrestricted funds			201,126		209,349
			201,126		209,349

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and,

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities SORP FRS 102.

ON BEHALF OF THE BOARD:

CH Kirk – Chair
A Turpin – Treasurer

Approved by the Board on: 19/10 2021

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. **ACCOUNTING POLICIES**

Basis of Accounting
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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Company Status
The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Directors, the employees and the volunteers. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1.00 per member of the charity.

Funds
General Funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Reserves Policy
Reserves are held for the future funding of the charity. The trustees' policy is to ensure that unrestricted reserves be held at a level approximately equal to 6 months expenditure in order to be able to cover day to day running costs in the unlikely event that future incoming resources are either delayed or cease. In addition to this, the trustees may set aside funds for specific planned expenditure which will be categorised as designated funds.

Incoming Resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The Charity does not undertake trading on its own account. Income from the Friends of Community Action is recorded when receivable.

Resources Expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable Activity Costs are the costs of fulfilling the objects of the charity.

Tangible fixed assets
Depreciation is provided on all tangible fixed assets, stated at cost, at the following annual rates in order to write off each asset over its estimated useful life. Assets are included at cost and any capital expenditure less than £100 is not capitalised.

Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Accounting Policies (continued)

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

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

Creditors and Provisions
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.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at Bank and in Hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Preparation of the Accounts on a Going Concern Basis
There are no material uncertainties about the Charity's ability to continue. On this basis the Charity is considered to be a going concern.

2. **TURNOVER**
The turnover and profit before taxation are attributable to the charitable activities of the company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

3. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**103,543**	96,097
Social security costs	**2,985**	3,023
Pension costs	**2,690**	2,642
	109,218	101,762

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

	2021	2020
Administration	**7**	7

There are no payments to trustees for salaries during the period.

Payments of £0 (2020 - £425) were made to trustees to reimburse expenses.

No employee received emoluments amounting to more than £60,000.

Remuneration totalling £34,716 (2020 - £33,683) was paid to key personnel.

4. OPERATING PROFIT

The operating profits stated after charging:

	2021	2020
	£	£
Depreciation – owned assets	**1,864**	14,846
Profit on disposal of fixed assets	**(1,500)**	-
Independent examiner's fee in respect of external scrutiny	**1,000**	1,000

5. TAXATION

The company is a registered charity and is not liable to corporation tax.

6. VOLUNTARY INCOME

	2021	2020
	£	£
Grants:		
Malvern Town Council	**10,900**	10,900
Donations:		
Friends of Community Action	**10,000**	21,000
Covid grants	**37,500**	-
Sundry	**19,878**	9,394
Shoparound	-	635
Tea Club	-	75
Men's Sheds	-	2,750
	78,278	44,754

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

7. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Annual Fairs	-	-
Printing and stationery	-	98
	-	98

8. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	2,344	2,672
	2,344	2,672

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Car Service Contracts:		
Worcestershire County Council	**9,101**	9,378
Malvern Hills District Council	**931**	8,224
Worcestershire Community Transport	**4,617**	5,601
Community Transport Service Contracts:		
Worcestershire County Council	**2,662**	3,083
Malvern Hills District Council	**60**	2,841
Worcestershire Community Transport	**7,825**	7,749
Bus Service Operators Grant	**1,716**	1,866
Worcestershire County Council - Tewkesbury	**3,943**	7,280
Worcestershire County Council – New Bus Route	**15,610**	18,895
Dyson Linker CB4	-	7,800
Malvern Food Bank	**4,875**	-
Shoparound:		
Worcestershire County Council	**1,474**	2,023
Malvern Hills District Council	-	1,972
Worcestershire Community Transport	**1,154**	1,385
Tea Club:		
Worcestershire Community Transport	**513**	571
Worcestershire County Council	**1,025**	1,060
Malvern Hills District Council	-	1,025
	55,506	80,753
Fares:		
Car Service	**13,969**	48,424
Community Transport	**1,443**	22,387
Shoparound	-	9,112
Tea Club	-	2,626
Helping Hands	**132**	496
Men's Sheds membership	**(50)**	60
	71,000	163,858

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

10. CHARITABLE ACTIVITIES

	2021	2021	2020	2020
	£	£	£	£
Charitable Expenditure				
Car running costs		8,283		32,388
Community transport vehicle running costs		8,583		32,219
Men's Sheds		4,850		4,804
Profit on disposal of motor vehicles		(1,500)		-
Depreciation – motor vehicles		1,125		14,275
		21,341		83,686
Independent examiner's fees		1,000		1,000
Support Costs				
Employers pension	2,690		2,642	
Salaries	103,543		96,097	
Employers NIC	2,985		3,023	
Telephone	1,629		1,808	
Postage	501		1,006	
Stationery	2,625		3,275	
Advertising and website	504		672	
Rent	11,512		14,345	
Rates	983		1,219	
Insurance	1,110		1,108	
Electricity	158		88	
Subscriptions	858		914	
Computer costs	3,975		2,966	
Staff training and DBS checks	544		136	
Travel	119		1,290	
Special events	-		-	
Sundry expenses	2,662		3,451	
Depreciation – office equipment	739		571	
Professional fees	367		3,014	
Repairs	-		75	
		137,504		137,700
		159,845		222,386

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

11. TANGIBLE FIXED ASSETS

	Motor Vehicles	Office Equipment	Total
	£	£	£
COST			
As at 1 April 2020	93,982	12,059	106,041
Disposals	(25,000)	-	(25,000)
Additions	-	671	671
As at 31 March 2021	68,982	12,730	81,712
DEPRECIATION			
As at 1 April 2020	90,607	10,712	101,319
Disposals	(25,000)	-	(25,000)
Charge for the year	1,125	739	1,864
As at 31 March 2021	66,732	11,451	78,183
NET BOOK VALUE			
As at 31 March 2021	**2,250**	**1,279**	**3,529**
As at 31 March 2020	3,375	1,347	4,722

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	**7,809**	7,678
Prepayments	**1,030**	697
	8,839	8,375

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	**1,166**	365
Accruals	**1,000**	1,000
Creditors	**14,620**	4,282
	16,786	5,647

14. UNRESTRICTED FUND

The Unrestricted General Fund can be used for any charitable purpose approved by the trustees. The fund balance, excluding fixed assets, at 31 March 2021 was £197,597 (2020 £204,627).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

15. **RESERVES**
The constitution states that no member shall be entitled, on dissolution, to any part of the assets of the company. Any assets remaining, after payment of liabilities, shall be distributed to other charitable institutions having similar objects to some of the objects of the company as approved by the Charity Commissioners.

16. **RELATED PARTIES**
There are no related party transactions.

COMMUNITY ACTION MALVERN AND DISTRICT
SCHEDULE OF FIXED ASSETS AS AT 31 MARCH 2021

	Date Purchased	Cost	Balance as at 01.04.20	Depreciation Charge	Balance as at 31.03.21
Equipment					
Furniture			-	-	-
Computers			-	-	-
Notebook	2018	597	150	150	-
Shredder	2018	139	35	35	-
Lenovo laptop	2020	1,050	787	262	525
Lathe	2020	200	150	50	100
Tools	2020	300	225	75	150
HP laptop	2021	671	-	167	504
			1,347	739	1,279
Motor Vehicles					
Fiat Doblo RE08 BUJ	2013	5,845	-	-	-
Nissan MK12 GPZ	2015	11,495	-	-	-
VW Crafter WJ16 LMV	2016	45,886	-	-	-
Minibus CN08 BHV	2020	4,500	3,375	1,125	2,250
			3,375	1,125	2,250

This page does not form part of the statutory financial statements