

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

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FOR THE YEAR ENDED 31 MARCH 2022

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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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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 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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	<u>Note</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Income</u>					
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	<u>104,903</u>	<u>-</u>	<u>104,903</u>	<u>71,000</u>
<u>Total Income</u>		<u>155,956</u>	<u>9,600</u>	<u>165,556</u>	<u>151,622</u>
<u>Expenditure</u>					
Charitable Activities	10	<u>169,114</u>	<u>9,600</u>	<u>178,714</u>	<u>159,845</u>
<u>Total Expenditure</u>		<u>169,114</u>	<u>9,600</u>	<u>178,714</u>	<u>159,845</u>
<u>Net Expenditure and Net Movement in Funds for the Year</u>		(13,158)	-	(13,158)	(8,223)
Total Funds Brought Forward		<u>201,126</u>	<u>-</u>	<u>201,126</u>	<u>209,349</u>
<u>Total Funds Carried Forward</u>		<u>187,968</u>	<u>-</u>	<u>187,968</u>	<u>201,126</u>

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

BALANCE SHEET AT 31 MARCH 2022

		2022		2021	
	Note	£	£	£	£
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:
The notes form part of these financial statements

2022

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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.

**COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE**

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	Restricted	Total	Total
	2022	2022	2022	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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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
	<u>47,279</u>	<u>6,250</u>	<u>53,529</u>	<u>21,341</u>
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	-	-	-	-
	<u>169,114</u>	<u>9,600</u>	<u>178,714</u>	<u>159,845</u>

**COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE**

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	<u>75,052</u>	<u>17,418</u>	<u>92,470</u>
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	<u>62,115</u>	<u>13,011</u>	<u>75,126</u>
NET BOOK VALUE			
As at 31 March 2022	<u>12,937</u>	<u>4,407</u>	<u>17,344</u>
As at 31 March 2021	<u>2,250</u>	<u>1,279</u>	<u>3,529</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE**

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)
	<u>187,968</u>	<u>-</u>	<u>187,968</u>

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	<u>-</u>	<u>9,600</u>	<u>(9,600)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General funds	201,126	155,956	(169,114)	(28,000)	159,968
Designated funds					
Vehicle purchase	-	-	-	28,000	28,000
Total	<u>201,126</u>	<u>155,956</u>	<u>(169,114)</u>	<u>-</u>	<u>187,968</u>
Total funds	<u>201,126</u>	<u>165,556</u>	<u>(178,714)</u>	<u>-</u>	<u>187,968</u>

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**

	<u>Unrestricted</u> <u>Funds</u> <u>2021</u>	<u>Unrestricted</u> <u>Funds</u> <u>2020</u>
<u>Income</u>		
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	<u>71,000</u>	<u>163,858</u>
<u>Total Income</u>	<u>151,622</u>	<u>211,382</u>
 <u>Expenditure</u>		
Charitable Activities	<u>159,845</u>	<u>222,386</u>
<u>Total Expenditure</u>	<u>159,845</u>	<u>222,386</u>
 <u>Net (Expenditure) and Net Movement in Funds for The Year</u>	<u>(8,223)</u>	<u>(11,004)</u>
 Total Funds Brought Forward	<u>209,349</u>	<u>220,353</u>
 <u>Total Funds Carried Forward</u>	<u>201,126</u>	<u>209,349</u>

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	<u>19,878</u>	<u>9,394</u>
	<u>78,278</u>	<u>44,754</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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
	<u>55,506</u>	<u>80,753</u>
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
	<u>71,000</u>	<u>163,858</u>

**COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE**

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

	<u>Date</u>	<u>Cost</u>	<u>Balance as</u>		<u>Depreciation</u>	<u>Balance as</u>
	<u>Purchased</u>		<u>at 01.04.21</u>	<u>Sold</u>	<u>Charge</u>	<u>at</u>
<u>Equipment</u>						<u>31.03.22</u>
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
<u>Motor Vehicles</u>						
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