

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

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FOR THE YEAR ENDED 31 MARCH 2023

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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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023 (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 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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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 50th 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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

A handwritten signature in black ink, appearing to read 'Michael Amery', with a long horizontal stroke extending to the right.

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').

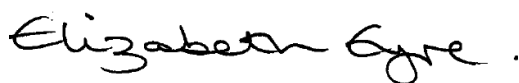
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 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

		<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>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
		£	£	£	£
<u>Income</u>					
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	9				
Activities		<u>144,741</u>	<u>-</u>	<u>144,741</u>	<u>104,903</u>
Total Income		<u>173,740</u>	<u>25,000</u>	<u>198,740</u>	<u>165,556</u>
<u>Expenditure</u>					
Charitable Activities	10	<u>196,063</u>	<u>6,425</u>	<u>202,488</u>	<u>178,714</u>
Total Expenditure		<u>196,063</u>	<u>6,425</u>	<u>202,488</u>	<u>178,714</u>
<u>Net Expenditure and Net Movement in</u>					
<u>Funds for the Year</u>		(22,323)	18,575	(3,748)	(13,158)
Total Funds Brought Forward		<u>187,968</u>	<u>-</u>	<u>187,968</u>	<u>201,126</u>
Total Funds Carried Forward		<u>165,645</u>	<u>18,575</u>	<u>184,220</u>	<u>187,968</u>

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

BALANCE SHEET AT 31 MARCH 2023

		2023		2022	
	Note	£	£	£	£
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:

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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
	<u>95,488</u>	<u>95,571</u>

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

	2023	2022
Administration	<u>6</u>	<u>6</u>

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	Restricted	Total	Total
	2023	2023	2023	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
	<u>26,374</u>	<u>25,000</u>	<u>51,374</u>	<u>59,041</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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
	<u>128</u>	<u>15</u>

8. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	2,497	1,597
	<u>2,497</u>	<u>1,597</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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
	<u>75,741</u>	<u>-</u>	<u>75,741</u>	<u>53,529</u>
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	-	-	-	-
	<u>196,063</u>	<u>6,425</u>	<u>202,488</u>	<u>178,714</u>

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

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	<u>71,552</u>	<u>15,765</u>	<u>87,317</u>
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	<u>64,677</u>	<u>13,162</u>	<u>77,839</u>
NET BOOK VALUE			
As at 31 March 2023	<u>6,875</u>	<u>2,603</u>	<u>9,478</u>
As at 31 March 2022	<u>12,937</u>	<u>4,407</u>	<u>17,344</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	10,021	4,582
Prepayments and other debtors	856	2,169
	<u>10,877</u>	<u>6,751</u>

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
	<u>10,364</u>	<u>21,475</u>

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

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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
	£	£	£
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)
	<u>165,645</u>	<u>18,575</u>	<u>184,220</u>

15. MOVEMENT IN FUNDS

	<u>At 1 April</u> <u>2022</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Transfers</u>	<u>At 31</u> <u>March</u> <u>2023</u>
	£	£	£	£	£
Restricted funds					
MHDC TTR	-	15,000	(442)	-	14,558
MHDC VBS	-	10,000	(5,983)	-	4,017
Total	<u>-</u>	<u>25,000</u>	<u>(6,425)</u>	<u>-</u>	<u>18,575</u>
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	<u>187,968</u>	<u>173,740</u>	<u>(196,063)</u>	<u>-</u>	<u>165,645</u>
Total funds	<u>187,968</u>	<u>198,740</u>	<u>(202,488)</u>	<u>-</u>	<u>184,220</u>

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.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

	<u>Unrestricted</u> <u>Funds</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u> <u>2021</u>
<u>Income</u>		
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	<u>104,903</u>	<u>71,000</u>
<u>Total Income</u>	<u>165,556</u>	<u>151,622</u>
 <u>Expenditure</u>		
Charitable Activities	<u>178,714</u>	<u>159,845</u>
<u>Total Expenditure</u>	<u>178,714</u>	<u>159,845</u>
 <u>Net (Expenditure) and Net Movement in Funds for The Year</u>	<u>(13,158)</u>	<u>(8,223)</u>
 Total Funds Brought Forward	<u>201,126</u>	<u>209,349</u>
 <u>Total Funds Carried Forward</u>	<u>187,968</u>	<u>201,126</u>

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
	<u>59,041</u>	<u>78,278</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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	-
	<u>65,087</u>	<u>55,506</u>
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)
	<u>104,903</u>	<u>71,000</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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
		<u>53,529</u>		<u>21,341</u>
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	-		-	
		<u>124,135</u>		<u>137,504</u>
		<u>178,714</u>		<u>159,845</u>

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

	<u>Date</u>	<u>Cost</u>	<u>Balance as</u>		<u>Depreciation</u>	<u>Balance as</u>
	<u>Purchased</u>		<u>at 01.04.22</u>	<u>Sold</u>	<u>Charge</u>	<u>at</u>
						<u>31.03.23</u>
<u>Equipment</u>						
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
<u>Motor Vehicles</u>						
Fiat Doblo RE08	2013	5,845	-	-	-	-
BUJ						
Nissan MK12 GPZ	2015	11,495	-	-	-	-
VW Crafter WJ16	2016	45,886	-	-	-	-
LMV						
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

