

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

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FOR THE YEAR ENDED 31 MARCH 2024

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COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

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

CONSTITUTION

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

PRINCIPAL AND REGISTERED OFFICE AND ADVISERS

The principal address and registered office is 112 Worcester Road, Malvern, Worcestershire, WR14 1SS. The independent examiner is Elizabeth Eyre FCA, Elizabeth Eyre Limited, Bank Street Business Centre, 6 Bank Street, Malvern WR14 2JN.

The bankers are HSBC PLC, 1 Church Street, Malvern, Worcestershire, WR14 2AB.

The insurance brokers are Covea Insurance, Norman Place, Reading, RG1 8DA.

DIRECTORS (WHO ARE ALSO TRUSTEES)

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

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

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

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

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

RESERVES POLICY

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

CHIEF OFFICER

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

OBJECTIVES AND ACTIVITIES

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

OBJECTIVES AND ACTIVITIES (Continued)

How our activities deliver public benefit

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

Overview

Relocation

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

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

Demand Responsive Transport (DRT)

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

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

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

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

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

Investment

This year we have invested in the two following vehicles:

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

OBJECTIVES AND ACTIVITIES (Continued)

Staffing

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

Community Transport (overview)

DRT has had a significant impact on transport provision overall. We have experienced the following:

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

Ticket To Ride project (CAMD/Age UKWMHL partnership)

Research has been extensive and shown the need for improved community transport and more community engagement in very rural areas. A part time Project Support Worker has been appointed by CAMD to take this partnership work forward.

Minibuses

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

OBJECTIVES AND ACTIVITIES (Continued)

Car Service

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

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

Wheelchair Cars

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

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

Out & About

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

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

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

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

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

Film Club

Total number of trips 11

Total number of passengers 97

Sunday Tea Clubs

Total number of teas 14

Total number of passengers 314

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

OBJECTIVES AND ACTIVITIES (Continued)

Out & About

Total number of trips 92 (some trips will be using the minibus and registered car drivers)

Total number of passengers 1, 292.

Men's Shed

The Sheddars continue to try out new ideas to raise our profile and gain donations.

Number of sessions - 243

Number of attendees – 1160

Events attended by Sheddars:

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

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

We were Co-op charity of the year from October 23 – October 24

Dame Harriett Baldwin attended shed in December 2023

Made raised bed for Cube, renovated benches for Eastnor Pottery.

Held online auction for handmade bowl – October 2023.

Volunteer Centre

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

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

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

Support for local groups – newsletters/funding news etc

CAMD sends out regular funding updates to partner charities and community groups and a weekly roundup from the WeCAN partnership on relevant grant and trust opportunities.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

OBJECTIVES AND ACTIVITIES (Continued)

Friends of Community Action

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

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

Volunteers

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

REVIEW OF BUSINESS

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

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

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

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

RISK ASSESSMENT

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

THE FUTURE

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

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

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

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

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

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

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

ON BEHALF OF THE BOARD:

M Amery – Chair



Date: 7th November 2024

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

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

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 386 of the 2006 Act and section 130 of the 2011 Act; or
- the accounts did not accord with those records; or
- the accounts did not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 and under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Elizabeth Eyre FCA
Elizabeth Eyre Limited
Bank Street Business Centre
Malvern
WR14 2JN

Date: 2024

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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

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

BALANCE SHEET AT 31 MARCH 2024

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

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- 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
N Hubble



Approved by the Board on: 31st October 2024

The notes form part of these financial statements

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

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

Company Status

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

Funds

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

Reserves Policy

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

Incoming Resources

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

Resources Expended

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

Tangible fixed assets

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

Accounting Policies (continued)

Fund Accounting

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

Interest receivable

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

Debtors

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

Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

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

Cash at Bank and in Hand

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

Preparation of the Accounts on a Going Concern Basis

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

2. TURNOVER

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

3. **STAFF COSTS**

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

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

	<u>2024</u>	<u>2023</u>
Administration	<u>10</u>	<u>6</u>

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

4. **OPERATING PROFIT**

The operating profits stated after charging:

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

5. **TAXATION**

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

6. **VOLUNTARY INCOME**

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

7. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Annual Fairs	-	-
Printing and stationery	-	128
	<u>-</u>	<u>128</u>

8. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>3,502</u>	<u>2,497</u>
	<u>3,502</u>	<u>2,497</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

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

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

10. CHARITABLE ACTIVITIES

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	23,346	10,021
Prepayments and other debtors	1,314	856
	<u>24,660</u>	<u>10,877</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

15. MOVEMENT IN FUNDS

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

Restricted funds

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

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

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

Positive Thoughts – funding for Out and About services.

Designated funds

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

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

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

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

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

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

16. RESERVES

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

17. RELATED PARTIES

There are no related party transactions.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

18. STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME – PRIOR YEAR

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

19. VOLUNTARY INCOME – PRIOR YEAR

	2023 £	2022 £
Grants:		
Malvern Town Council	10,900	10,900
Worcestershire Community Foundation	-	9,600
Roger & Douglas Turner Charitable Trust	3,000	-
MHDC Ticket to Ride	15,000	-
MHDC Volunteer Brokerage Service	10,000	-
Donations:		
Friends of Community Action	6,800	25,000
Covid grants	-	3,650
Sundry	5,674	9,891
	<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 2024 (Continued)

20. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – PRIOR YEAR

	2023	2022
	£	£
Car Service Contracts:		
Worcestershire County Council	10,087	9,913
Malvern Hills District Council	4,953	2,910
Worcestershire Community Transport	4,788	3,896
Community Transport Service Contracts:		
Worcestershire County Council	2,753	2,662
Malvern Hills District Council	1,585	995
Worcestershire Community Transport	6,274	7,354
Bus Service Operators Grant	1,716	1,716
Worcestershire County Council - Tewkesbury	4,803	4,764
Worcestershire County Council – New Bus Route	31,040	19,016
Worcestershire County Council – Rides Fund	2,188	312
CB2	3,474	1,060
Malvern Food Bank	3,833	6,263
Shoparound:		
Worcestershire County Council	1,474	1,474
Malvern Hills District Council	1,442	286
Worcestershire Community Transport	1,295	974
Tea Club:		
Worcestershire Community Transport	513	433
Worcestershire County Council	1,025	1,025
Malvern Hills District Council	552	34
	<u>83,795</u>	<u>65,087</u>
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	-
	<u>144,741</u>	<u>104,903</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

21. CHARITABLE ACTIVITIES – PRIOR YEAR

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

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

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

This page does not form part of the statutory financial statements

