

REGISTERED NUMBER: COMPANY 08179244

CHARITY 1149335

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

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FOR THE YEAR ENDED 31 MARCH 2025

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COMMUNITY ACTION MALVERN AND DISTRICT

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES/DIRECTORS: Mike Amery (Chair)
Kevin Ebsworth (Treasurer) (appointed 22/04/2025)
Nick Hubble (Vice Chair)
Russell Emery
Anne Cherry (appointed 29/04/2024)
Tony Palmer (appointed 04/12/2024)
Chris Bartlett (appointed 22/04/2025)

COMPANY SECRETARY: Launa Brooks (appointed 22/04/2024)
Catherine Walton (resigned 22/04/2024)

KEY MANAGEMENT PERSONNEL: Launa Brooks (Chief Executive Officer)
Catherine Walton (Chief Officer) (April – May 2024)

REGISTERED OFFICE: 112 Worcester Road
Malvern
Worcestershire
WR14 1SS

REGISTERED NUMBER: Company 08179244
Charity 1149335

INDEPENDENT EXAMINER: Elizabeth Eyre FCA
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
WR14 2JN

BANKERS: HSBC PLC
1 Church Street
Malvern
Worcestershire
WR14 2AB

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

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

CONSTITUTION

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

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

RESERVES POLICY

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

RISK ASSESSMENT

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

REVIEW OF BUSINESS

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

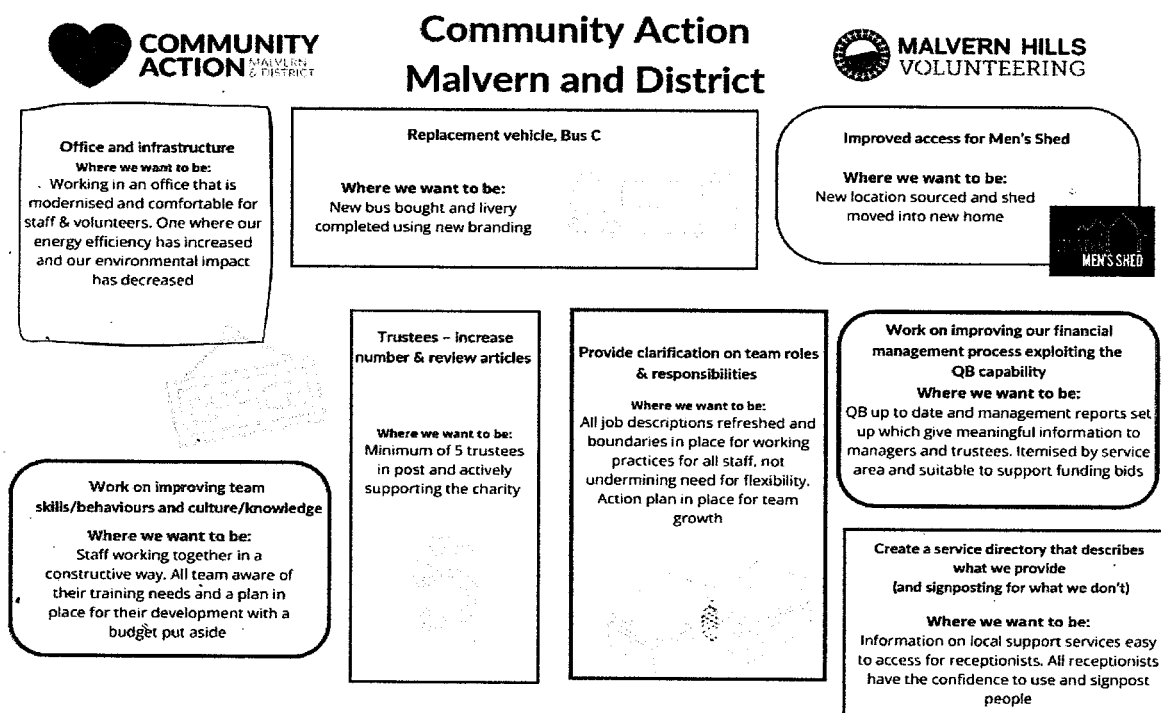
OBJECTIVES AND ACTIVITIES (Continued)

REVIEW OF SERVICES 2024-5

Overview

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

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



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

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

Rebranding

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

OBJECTIVES AND ACTIVITIES (Continued)

Our new website has been very well received and increased community understanding of what we do:

<https://www.communityaction.org.uk/>

We have carried our new colours across to all that we do, branding our Facebook Page:

<https://www.facebook.com/CommunityActionMalvernandDistrict/>

and LinkedIn page:

<https://www.linkedin.com/company/community-action-malvern-district/>

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

Investment

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

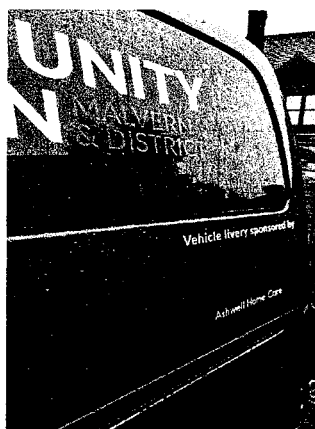
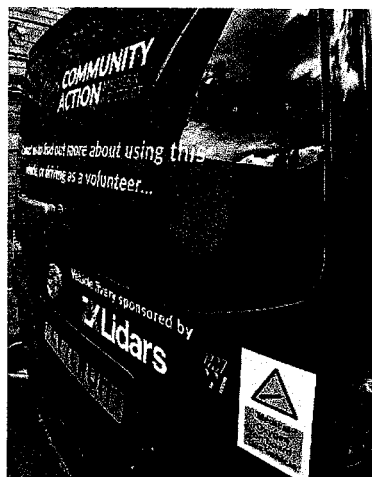


We had formerly planned to sell our Nissan due to its age, however we decided it would be more cost effective to retain this WAV, so now have three in our fleet. Thanks to Ashwell Home Care Services for sponsoring the Livery update on the Nissan and to ZX Lidars for sponsoring the livery on our electric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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

OBJECTIVES AND ACTIVITIES (Continued)



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

Community Transport Updates:

Worcestershire On Demand (WoD)



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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

OBJECTIVES AND ACTIVITIES (Continued)

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

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

Minibuses

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

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

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



Car Service

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

OBJECTIVES AND ACTIVITIES (Continued)

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

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

Out & About

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

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



Men's Shed

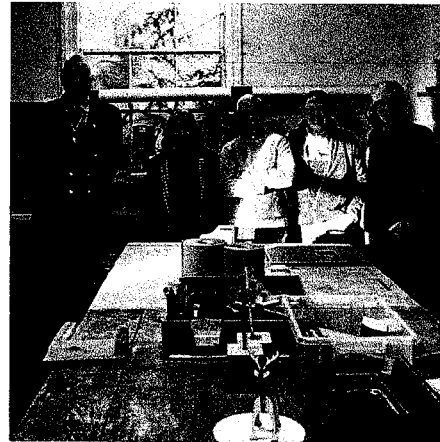
Men's Shed has had a busy year supporting the wellbeing of its male and female members this year, thanks to all the Lead Sheddors for your commitment to making The Shed a warm and safe environment for all.

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)



Malvern Hills Volunteering

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

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

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

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

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



COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Events Team

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



THE FUTURE

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

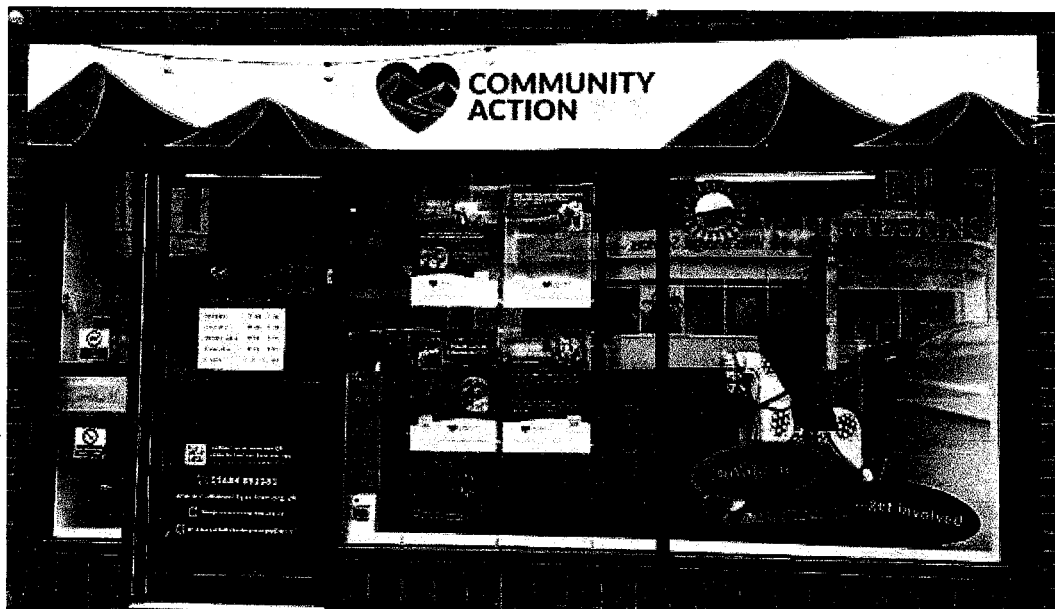
In the near term, our focus for 2025/26 is to embed and consolidate the important changes we've made thus far continuing to work with and supporting our excellent staff and volunteers, while continuing to challenge our working practices to ensure they are robust and fit for purpose.

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

THE FUTURE (continued)



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

STATEMENT OF TRUSTEES/DIRECTORS' RESPONSIBILITIES

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

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

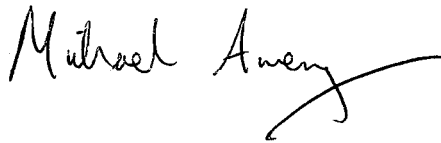
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

STATEMENT OF TRUSTEES/DIRECTORS' RESPONSIBILITIES (continued)

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

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

ON BEHALF OF THE BOARD:

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

M Amery – Chair

Date: 30th July 2025

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

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

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

BALANCE SHEET AT 31 MARCH 2025

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

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- 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 – Vice Chair

Approved by the Board on: 30th July 2025

The notes form part of these financial statements

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

1. ACCOUNTING POLICIES

Basis of Accounting

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

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

Company Status

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

Funds

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

Reserves Policy

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

Incoming Resources

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

Resources Expended

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

Tangible fixed assets

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

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

Accounting Policies (continued)

Fund Accounting

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

Interest receivable

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

Debtors

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

Creditors and Provisions

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

Financial Instruments

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

Cash at Bank and in Hand

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

Preparation of the Accounts on a Going Concern Basis

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

2. TURNOVER

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

3. STAFF COSTS

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

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

	<u>2025</u>	<u>2024</u>
Administration	<u>13</u>	<u>10</u>

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

Payments of £0 (2024 - £265) were made to trustees to reimburse expenses.

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

Remuneration totalling £43,186 (2024 - £27,078) was paid to key personnel.

4. OPERATING PROFIT

The operating profits stated after charging:

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

5. TAXATION

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

6. VOLUNTARY INCOME

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

7. ACTIVITIES FOR GENERATING FUNDS

	2025 £	2024 £
Annual Fairs	-	-
Printing and stationery	-	-
	<u>-</u>	<u>-</u>

8. INVESTMENT INCOME

	2025 £	2024 £
Bank interest	2,034	3,502
	<u>2,034</u>	<u>3,502</u>

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

9. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

10. CHARITABLE ACTIVITIES

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

15. MOVEMENT IN FUNDS

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

Restricted funds

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

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

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

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

Malvern U3A – funding towards new vehicle

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

Zephyr Ltd – funding towards vehicle signage.

Co-op – funding towards Mens Shed expenses.

Droitwich CVS – funding towards vehicle signage.

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

Designated funds

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

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

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

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

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

16. RESERVES

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

17. RELATED PARTIES

There are no related party transactions.

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

18. STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME – PRIOR YEAR

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

19. VOLUNTARY INCOME – PRIOR YEAR

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Grants:		
Malvern Town Council	5,450	10,900
Malvern Hills District Council	1,800	-
Positive Thoughts	4,000	-
Roger & Douglas Turner Charitable Trust	-	3,000
MHDC Ticket to Ride	17,500	15,000
MHDC Volunteer Brokerage Service	10,000	10,000
Donations:		
Friends of Community Action	11,122	6,800
Co-op	1,820	-
Masonic Lodge	1,000	-
Rubislaw	3,000	-
Sundry	11,757	5,674
	<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 2025 (Continued)

20. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – PRIOR YEAR

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

COMMUNITY ACTION MALVERN AND DISTRICT
REGISTERED CHARITY LIMITED BY GUARANTEE

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

21. CHARITABLE ACTIVITIES – PRIOR YEAR

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

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

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

This page does not form part of the statutory financial statements