Company registration number: 07265811
Charity registration number: 1137377

COMMUNITY VOLUNTARY ACTION LEDBURY AND DISTRICT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Greendawn Accounting Ltd
Chartered Management Accountant
1a The Homend
Ledbury
Herefordshire
HR8 1BN

Community Voluntary Action Ledbury And District
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Community Voluntary Action Ledbury And District
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	David Weller (appointed 09/02/2026) John Tallis - Treasurer Stephen Williams (appointed 09/02/2026) Heather Coppock - Chair William McAlinder (appointed 09/02/2026) Adrian Cosh (appointed 09/02/2026) David Elliston Graham Every
Company Secretary	Graham Every
Charity Number	1137377
Company Number	07265811
Independent Examiner	Luke Keegan ACMA Greendawn Accounting Ltd Chartered Management Accountant 1a The Homend Ledbury Herefordshire HR8 1BN

Registered Address

4b Hill House
Bye Street
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Community Voluntary Action Ledbury And District
Company No. 07265811
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The principal objectives for the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and relief of poverty distress and sickness.
Our current objectives are to:
1) Facilitate access to healthcare for the elderly, disabled and others who have difficulty with transport.
2) Support independent living for the elderly and disabled.
3) Reduce loneliness in the elderly.
4) Reduce rural isolation.
5) Promote wellbeing in later life through volunteering.

Significant Activities

Community Voluntary Action Ledbury & District's (CVALD) key activities are:

1. Running the Ledbury Ring & Ride volunteer car service. This service supports people who have difficulty with transport, i.e. do not have access to car and cannot use public transport for their journey. The service has 420 users, living in Ledbury and surrounding villages, most whom are elderly (78% are over 75 years) and have significant mobility problems.
2. Running a regular programme of mini-bus day trips and other social events for the elderly and disabled, with the aim of reducing loneliness and isolation.
3. Providing low-cost wheelchair accessible minibus transport for local community groups
4. Running a weekly community bus serving a remote Park Home site

Achievements and Performance

Main Achievements

During the period, we have measured our impact as follows:

	2026	2025
Ring & Ride Volunteer car journeys:	4,497	4,560
Ring & Ride service users:	420	406
Number of journeys to medical appointments:	2,211	2,279
Number of people taken to medical appointments:	375	367
Number of shopping journeys:	546	590
Number of people taken shopping:	53	74
Minibus excursions and events for the elderly:	85	94
People going on at least one excursion:	147	146
Average number of events attended by each user:	9	8
Number of community groups supported:	32	24
Number of minibus journeys for community groups:	233	239

Additional Note

VOLUNTEERS
In the year 2025-26, CVLAD operations and governance depended on the work of 66 volunteers. Between them, these volunteers donated an estimated 7,250 hours of their time to the charity's work and drove 100,000 miles. The Trustees offer their profound thanks to these volunteers, without whom the charity would not exist."

FINANCIAL SUPPORTERS
During the year we received donations and grants from the following organisations, whose invaluable support we gratefully acknowledge:
A N McKechnie Foundation
Baron Davenport Foundation
DMF Ellis Charitable Trust
Eveson Trust
Herefordshire Community Foundation
Herefordshire Council
Ledbury Town Council
National Lottery Community Fund
Robert McAlpine Foundation

Financial Review

Financial Position

For the year 2025-26 the charity made a loss of £8,430 (2025: surplus of £90,905).

Income
The total income for £253.586 (2025: £326,224). Income from grants and donations decreased from £182,089 to £91,421. In 2025 there were one-off grants made to the charity fur the purchase of a new minibus. Income from charitable activities increased by £3,348 and other trading activities (school transport) decreased by £243

Expenditure
Total expenditure was £262,016 (2025: £235,319), an increase of £26,693. This was partly due to the additional depreciation on the new minibus:

Going concern
The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

Reserves Policy

Reserves
It is the policy of the trustees to maintain reserves as follows:
Restricted funds
These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £106,629

Unrestricted funds
Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund.

Designated Fund - It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £74,759.

General Fund. It is the policy of the of the Trustees to main sufficient general, unrestricted reserves to cover three months of expenditure, estimated at £52,000. At year end, the general fund stands at £110,856 (2025: £102,231), bringing the total unrestricted reserves to £185,615 (2025: £170,402).

Going Concern

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

Structure, Governance and Management

Trustee Selection Methods

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Voluntary Action Ledbury And District for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

John Tallis

Trustee

Date 30/9/26

Heather Coppock

Trustee

29/09/26

Community Voluntary Action Ledbury And District
Independent Examiner's Report to the Trustees of Community Voluntary Action Ledbury And District
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (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 Company 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 Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

LL K 30/09/2026.

Luke Keegan ACMA

Date
1a The Homend
Ledbury
Herefordshire
HR8 1BN

Community Voluntary Action Ledbury And District
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	46,001	45,420	91,421	182,089
Charitable activities:	4				
Charitable Activities		-	93,708	93,708	89,616
Other trading activities	5	50,693	-	50,693	50,936
Investments	6	4,768	-	4,768	3,343
Other	7	1,950	11,046	12,996	243
		103,412	150,174	253,586	326,227
EXPENDITURE ON:					
Raising funds	10	(7,472)	-	(7,472)	-
Charitable activities:	10				
Raising Funds		-	-	-	(7,169)
Charitable Activities		(186)	(164,800)	(164,986)	(129,968)
Other Trading Activities		(41,937)	-	(41,937)	(44,866)
Management and administration		(47,621)	-	(47,621)	(53,320)
		(97,216)	(164,800)	(262,016)	(235,323)
NET (EXPENDITURE)/INCOME		6,196	(14,626)	(8,430)	90,904
Transfers between funds	19	9,018	(9,018)	-	-
NET MOVEMENT IN FUNDS		15,214	(23,644)	(8,430)	90,904
RECONCILIATION OF FUNDS:					
Total funds brought forward		170,401	130,273	300,674	209,770
TOTAL FUNDS CARRIED FORWARD	19	185,615	106,629	292,244	300,674

The notes on pages 9 to 17 form part of these financial statements.

Community Voluntary Action Ledbury And District
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	74,397	107,692	182,089
Charitable activities:	4			
Charitable Activities		-	89,616	89,616
Other trading activities	5	50,936	-	50,936
Investments	6	3,343	-	3,343
Other	7	243	-	243
		128,919	197,308	326,227
EXPENDITURE ON:				
Charitable activities:	10			
Raising Funds		(7,169)	-	(7,169)
Charitable Activities		-	(129,968)	(129,968)
Other Trading Activities		(44,866)	-	(44,866)
Management and administration		(53,320)	-	(53,320)
		(105,355)	(129,968)	(235,323)
NET INCOME		23,564	67,340	90,904
NET MOVEMENT IN FUNDS		23,564	67,340	90,904
RECONCILIATION OF FUNDS:				
Total funds brought forward		146,837	62,933	209,770
TOTAL FUNDS CARRIED FORWARD	19	170,401	130,273	300,674

The notes on pages 9 to 17 form part of these financial statements.

Community Voluntary Action Ledbury And District
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**15**	2,231	75,637	77,868	27,569
		2,231	75,637	77,868	27,569
CURRENT ASSETS					
Debtors	**16**	6,773	6,330	13,103	34,948
Cash at bank and in hand		192,596	28,500	221,096	254,024
		199,369	34,830	234,199	288,972
Creditors: Amounts Falling Due Within One Year	**17**	(15,985)	(3,838)	(19,823)	(15,867)
NET CURRENT ASSETS (LIABILITIES)		183,384	30,992	214,376	273,105
TOTAL ASSETS LESS CURRENT LIABILITIES		185,615	106,629	292,244	300,674
NET ASSETS		185,615	106,629	292,244	300,674
FUNDS OF THE CHARITY					
Restricted Funds				106,629	130,273
Unrestricted Funds				185,615	170,401
TOTAL FUNDS	**19**			292,244	300,674

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

John Tallis

Trustee
Date 30/9/26

The notes on pages 9 to 17 form part of these financial statements.

1. General Information

Community Voluntary Action Ledbury And District is a company limited by guarantee, incorporated in England & Wales, registered number 07265811 and registered charity number 1137377. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Recognition of income

Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies
Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.

Government grants
The charity has received government grants in the reporting period

Contractual income and performance related grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions
Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims
Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Investment gains and losses
This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3. **Donated Goods and Services**

Donated goods
Donated goods are measured at fair value (the amount for which the asset could exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale. the value of the stock is charged against "income from other trading activities"

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities
Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA

Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.4. **Resources Expended**

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost
The charity made no redundancy payments during the reporting period.

Deferred income
There was deferred income due to trips being prepaid

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets for use by charity
These are capitalised if they can be used for more than one year, and cost at least £100.00.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Straight Line
Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	20% Straight Line
Computer Equipment	33% Straight Line

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Donations and gifts	33,555	6,533	40,088
Gift aid	446	-	446
Grants	12,000	38,887	50,887
	46,001	45,420	91,421

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	61,861	3	61,864
Gift aid	536	-	536
Grants	12,000	107,689	119,689
	74,397	107,692	182,089

4. **Income from Charitable Activities**

	2026 Restricted funds £	2025 Restricted funds £
Charitable Activities	93,708	89,616

5. **Income from Other Trading Activities**

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
School transport	50,693	50,936

Other Trading Activities consist entirely of School Transport Services

6. **Investment Income**

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	4,768	3,343

7. **Other Income**

			2026
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	-	11,046	11,046
Other income	1,950	-	1,950
	1,950	11,046	12,996

			2025
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	-	-	-
Other income	243	-	243
	243	-	243

8. **Government Grants**

Government grants recognised in the accounts were as follows:

	2026	2025
	£	£
Herefordshire Council	38,887	36,944
Ledbury Town Council	12,000	12,000
	50,887	48,944

9. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2026	2025
	£	£
Bad debts	6	42
Depreciation of tangible fixed assets - owned	26,726	9,105
Gain/Loss on disposal of tangible fixed assets	(11,046)	-

In the year there was a net gain on the trade in value of a minibus as proceeds exceeded the written down book value prior to trade-in.

10. Analysis of Expenditure

			2026
	Activities undertaken directly	**Support costs** (see note 11)	**Total**
	£	£	£
Raising funds	7,472	-	7,472
Charitable Activities	152,410	12,576	164,986
Other Trading Activities	41,659	278	41,937
Management and administration	29	47,592	47,621
	201,570	60,446	262,016

			2025
	Activities undertaken directly	**Support costs** (see note 11)	**Total**
	£	£	£
Raising Funds	7,169	-	7,169
Charitable Activities	122,169	7,799	129,968
Other Trading Activities	43,985	881	44,866
Management and administration	588	52,732	53,320
	173,911	61,412	235,323

11. **Support Costs**

	Charitable Activities	Other Trading Activities	Management and administration	2026 Total
	£	£	£	£
Employee costs	490	278	38,580	39,348
Premises expenses	7,612	-	5,073	12,685
General administration	4,474	-	2,261	6,735
Depreciation	-	-	717	717
Governance costs	-	-	961	961
	12,576	278	47,592	60,446

	Charitable Activities	Other Trading Activities	Management and administration	2025 Total
	£	£	£	£
Employee costs	173	260	43,543	43,976
Premises expenses	6,829	621	5,281	12,731
General administration	797	-	3,254	4,051
Governance costs	-	-	654	654
	7,799	881	52,732	61,412

12. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	600	600

13. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	118,231	116,365
Social security costs	3,155	-
Other pension costs	2,310	2,170
	123,696	118,535

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

14. Average Number of Employees

Average number of employees during the year was as follows:

	2026	2025
Charitable Activities	2	2
Administration	2	2
Other	2	2
	6	6

15. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	197,189	1,768	10,796	209,753
Additions	82,074	-	1,905	83,979
Disposals	(66,985)	-	-	(66,985)
As at 31 March 2026	212,278	1,768	12,701	226,747
Depreciation				
As at 1 April 2025	170,103	1,301	10,780	182,184
Provided during the period	26,009	82	635	26,726
Disposals	(60,031)	-	-	(60,031)
As at 31 March 2026	136,081	1,383	11,415	148,879
Net Book Value				
As at 31 March 2026	76,197	385	1,286	77,868
As at 1 April 2025	27,086	467	16	27,569

16. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	13,103	11,698
Other debtors	-	23,250
	13,103	34,948

17. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	7,924	5,051
Other creditors	3,305	3,268
Taxation and social security	8,114	7,068
Accruals and deferred income	480	480
	19,823	15,867

18. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,310 (2025: £2,170).

At the balance sheet date contributions of £621 (2025: £0) were due to the fund and are included in creditors.

19. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	102,231	103,412	(97,216)	2,429	110,856
Designated:					
Designated Fund	68,170	-	-	6,589	74,759
Total unrestricted funds	170,401	103,412	(97,216)	9,018	185,615
Restricted funds					
Ring & Ride	20,998	102,420	(93,353)	9,449	39,514
Ring & Ride Vehicle	2,292	2	(645)	-	1,649
Community Transport	23,579	28,511	(69,250)	68,341	51,181
DOT grant	10,972	12,711	(1,552)	(18,000)	4,131
Herefordshire Community Foundation	881	1,530	-	(1,530)	881
Herefordshire Council Refugee Transport grant	2,801	-	-	(2,801)	-
29 May 1961 Charitable Trust	3,750	-	-	(3,750)	-
National Lottery Grant 25-27	20,000	-	-	(10,727)	9,273
Grants for new minibus	45,000	5,000	-	(50,000)	-
Total restricted funds	130,273	150,174	(164,800)	(9,018)	106,629
Total funds	300,674	253,586	(262,016)	-	292,244

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	84,461	128,919	(105,355)	(5,794)	102,231
Designated:					
Designated Fund	62,376	-	-	5,794	68,170
Total unrestricted funds	146,837	128,919	(105,355)	-	170,401

...CONTINUED

Restricted funds					
Ring & Ride	11,344	95,199	(87,725)	2,180	20,998
Ring & Ride Vehicle	3,439	-	(860)	(287)	2,292
Community Transport	26,651	32,109	(38,078)	2,897	23,579
DOT grant	15,886	-	(3,305)	(1,609)	10,972
Herefordshire Community Foundation	881	-	-	-	881
Herefordshire Council Refugee Transport grant	4,732	-	-	(1,931)	2,801
29 May 1961 Charitable Trust	-	5,000	-	(1,250)	3,750
National Lottery Grant 25-27	-	20,000	-	-	20,000
Grants for new minibus	-	45,000	-	-	45,000
Total restricted funds	62,933	197,308	(129,968)	-	130,273
Total funds	209,770	326,227	(235,323)	-	300,674

Following the purchase of a new minibus, the cash funds held within the "Grants for new minibus" and the proceeds from the sale of the old minbus held within "DOT grant" were moved to "Community Transport", to cover teh cost of the new minibus.

20. **Transactions with Trustees**

Graham Every £446 (2025: £23)
Adrian Cosh £139

The above are payments as part time minibus drivers providing sickness/absence cover

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Other Expenses	3,933	5,746

Number of trustees reimbursed for expenses during the year was 8 (2025: 6)

21. **Related Party Disclosures**

22. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

23. **Company Details**

Community Voluntary Action Ledbury & District, is a private company limited by guarantee, incorporated in England & Wales, registered no. 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire HR8 2AA.

Company registration number: 07265811
Charity registration number: 1137377

COMMUNITY VOLUNTARY ACTION LEDBURY AND DISTRICT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Greendawn Accounting Ltd
Chartered Management Accountant
1a The Homend
Ledbury
Herefordshire
HR8 1BN

Community Voluntary Action Ledbury And District
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Community Voluntary Action Ledbury And District
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	David Weller (appointed 09/02/2026) John Tallis - Treasurer Stephen Williams (appointed 09/02/2026) Heather Coppock - Chair William McAlinder (appointed 09/02/2026) Adrian Cosh (appointed 09/02/2026) David Elliston Graham Every
Company Secretary	Graham Every
Charity Number	1137377
Company Number	07265811
Independent Examiner	Luke Keegan ACMA Greendawn Accounting Ltd Chartered Management Accountant 1a The Homend Ledbury Herefordshire HR8 1BN

Registered Address

4b Hill House
Bye Street
Ledbury
HR8 2AA

Community Voluntary Action Ledbury And District
Company No. 07265811
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The principal objectives for the company in the period under review were to promote any charitable purposes for the benefit of the community of Ledbury and surrounding parishes; and in particular the advancement of education, the protection of health and relief of poverty distress and sickness.
Our current objectives are to:
1) Facilitate access to healthcare for the elderly, disabled and others who have difficulty with transport.
2) Support independent living for the elderly and disabled.
3) Reduce loneliness in the elderly.
4) Reduce rural isolation.
5) Promote wellbeing in later life through volunteering.

Significant Activities

Community Voluntary Action Ledbury & District's (CVALD) key activities are:

1. Running the Ledbury Ring & Ride volunteer car service. This service supports people who have difficulty with transport, i.e. do not have access to car and cannot use public transport for their journey. The service has 420 users, living in Ledbury and surrounding villages, most whom are elderly (78% are over 75 years) and have significant mobility problems.
2. Running a regular programme of mini-bus day trips and other social events for the elderly and disabled, with the aim of reducing loneliness and isolation.
3. Providing low-cost wheelchair accessible minibus transport for local community groups
4. Running a weekly community bus serving a remote Park Home site

Achievements and Performance

Main Achievements

During the period, we have measured our impact as follows:

	2026	2025
Ring & Ride Volunteer car journeys:	4,497	4,560
Ring & Ride service users:	420	406
Number of journeys to medical appointments:	2,211	2,279
Number of people taken to medical appointments:	375	367
Number of shopping journeys:	546	590
Number of people taken shopping:	53	74
Minibus excursions and events for the elderly:	85	94
People going on at least one excursion:	147	146
Average number of events attended by each user:	9	8
Number of community groups supported:	32	24
Number of minibus journeys for community groups:	233	239

Additional Note

VOLUNTEERS
In the year 2025-26, CVLAD operations and governance depended on the work of 66 volunteers. Between them, these volunteers donated an estimated 7,250 hours of their time to the charity's work and drove 100,000 miles. The Trustees offer their profound thanks to these volunteers, without whom the charity would not exist."

FINANCIAL SUPPORTERS
During the year we received donations and grants from the following organisations, whose invaluable support we gratefully acknowledge:
A N McKechnie Foundation
Baron Davenport Foundation
DMF Ellis Charitable Trust
Eveson Trust
Herefordshire Community Foundation
Herefordshire Council
Ledbury Town Council
National Lottery Community Fund
Robert McAlpine Foundation

Financial Review

Financial Position

For the year 2025-26 the charity made a loss of £8,430 (2025: surplus of £90,905).

Income
The total income for £253.586 (2025: £326,224). Income from grants and donations decreased from £182,089 to £91,421. In 2025 there were one-off grants made to the charity fur the purchase of a new minibus. Income from charitable activities increased by £3,348 and other trading activities (school transport) decreased by £243

Expenditure
Total expenditure was £262,016 (2025: £235,319), an increase of £26,693. This was partly due to the additional depreciation on the new minibus:

Going concern
The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

Reserves Policy

Reserves
It is the policy of the trustees to maintain reserves as follows:
Restricted funds
These are funds ring-fenced by funders for specific projects/purposes and cannot be used for other purposes. At year end these restricted funds amounted to £106,629

Unrestricted funds
Unrestricted reserves are held for financing the future operation of the charity. These reserves are divided into designated reserves and the general fund.

Designated Fund - It is the policy of the Trustees to maintain sufficient designated reserves to cover all liabilities in the event the charity is wound up. At the end of the year the designated fund stood at £74,759.

General Fund. It is the policy of the of the Trustees to main sufficient general, unrestricted reserves to cover three months of expenditure, estimated at £52,000. At year end, the general fund stands at £110,856 (2025: £102,231), bringing the total unrestricted reserves to £185,615 (2025: £170,402).

Going Concern

The trustees have considered the financial position of the charity and concluded it is a going concern, remains solvent and is able to fulfil its financial commitments.

Structure, Governance and Management

Trustee Selection Methods

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Voluntary Action Ledbury And District for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

John Tallis

Trustee

Date 30/9/26

Heather Coppock

Trustee

29/09/26

Community Voluntary Action Ledbury And District
Independent Examiner's Report to the Trustees of Community Voluntary Action Ledbury And District
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (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 Company 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 Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

LL K 30/09/2026.

Luke Keegan ACMA

Date
1a The Homend
Ledbury
Herefordshire
HR8 1BN

Community Voluntary Action Ledbury And District
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	46,001	45,420	91,421	182,089
Charitable activities:	4				
Charitable Activities		-	93,708	93,708	89,616
Other trading activities	5	50,693	-	50,693	50,936
Investments	6	4,768	-	4,768	3,343
Other	7	1,950	11,046	12,996	243
		103,412	150,174	253,586	326,227
EXPENDITURE ON:					
Raising funds	10	(7,472)	-	(7,472)	-
Charitable activities:	10				
Raising Funds		-	-	-	(7,169)
Charitable Activities		(186)	(164,800)	(164,986)	(129,968)
Other Trading Activities		(41,937)	-	(41,937)	(44,866)
Management and administration		(47,621)	-	(47,621)	(53,320)
		(97,216)	(164,800)	(262,016)	(235,323)
NET (EXPENDITURE)/INCOME		6,196	(14,626)	(8,430)	90,904
Transfers between funds	19	9,018	(9,018)	-	-
NET MOVEMENT IN FUNDS		15,214	(23,644)	(8,430)	90,904
RECONCILIATION OF FUNDS:					
Total funds brought forward		170,401	130,273	300,674	209,770
TOTAL FUNDS CARRIED FORWARD	19	185,615	106,629	292,244	300,674

The notes on pages 9 to 17 form part of these financial statements.

Community Voluntary Action Ledbury And District
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	74,397	107,692	182,089
Charitable activities:	4			
Charitable Activities		-	89,616	89,616
Other trading activities	5	50,936	-	50,936
Investments	6	3,343	-	3,343
Other	7	243	-	243
		128,919	197,308	326,227
EXPENDITURE ON:				
Charitable activities:	10			
Raising Funds		(7,169)	-	(7,169)
Charitable Activities		-	(129,968)	(129,968)
Other Trading Activities		(44,866)	-	(44,866)
Management and administration		(53,320)	-	(53,320)
		(105,355)	(129,968)	(235,323)
NET INCOME		23,564	67,340	90,904
NET MOVEMENT IN FUNDS		23,564	67,340	90,904
RECONCILIATION OF FUNDS:				
Total funds brought forward		146,837	62,933	209,770
TOTAL FUNDS CARRIED FORWARD	19	170,401	130,273	300,674

The notes on pages 9 to 17 form part of these financial statements.

Community Voluntary Action Ledbury And District
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**15**	2,231	75,637	77,868	27,569
		2,231	75,637	77,868	27,569
CURRENT ASSETS					
Debtors	**16**	6,773	6,330	13,103	34,948
Cash at bank and in hand		192,596	28,500	221,096	254,024
		199,369	34,830	234,199	288,972
Creditors: Amounts Falling Due Within One Year	**17**	(15,985)	(3,838)	(19,823)	(15,867)
NET CURRENT ASSETS (LIABILITIES)		183,384	30,992	214,376	273,105
TOTAL ASSETS LESS CURRENT LIABILITIES		185,615	106,629	292,244	300,674
NET ASSETS		185,615	106,629	292,244	300,674
FUNDS OF THE CHARITY					
Restricted Funds				106,629	130,273
Unrestricted Funds				185,615	170,401
TOTAL FUNDS	**19**			292,244	300,674

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

John Tallis

Trustee
Date 30/9/26

The notes on pages 9 to 17 form part of these financial statements.

1. General Information

Community Voluntary Action Ledbury And District is a company limited by guarantee, incorporated in England & Wales, registered number 07265811 and registered charity number 1137377. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Recognition of income

Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies
Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the of the charity or have been met.

Government grants
The charity has received government grants in the reporting period

Contractual income and performance related grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions
Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims
Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Investment gains and losses
This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3. **Donated Goods and Services**

Donated goods
Donated goods are measured at fair value (the amount for which the asset could exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale. the value of the stock is charged against "income from other trading activities"

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities
Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA

Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.4. **Resources Expended**

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost
The charity made no redundancy payments during the reporting period.

Deferred income
There was deferred income due to trips being prepaid

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets for use by charity
These are capitalised if they can be used for more than one year, and cost at least £100.00.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Straight Line
Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	20% Straight Line
Computer Equipment	33% Straight Line

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Donations and gifts	33,555	6,533	40,088
Gift aid	446	-	446
Grants	12,000	38,887	50,887
	46,001	45,420	91,421

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	61,861	3	61,864
Gift aid	536	-	536
Grants	12,000	107,689	119,689
	74,397	107,692	182,089

4. **Income from Charitable Activities**

	2026 Restricted funds £	2025 Restricted funds £
Charitable Activities	93,708	89,616

5. **Income from Other Trading Activities**

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
School transport	50,693	50,936

Other Trading Activities consist entirely of School Transport Services

6. **Investment Income**

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	4,768	3,343

7. **Other Income**

			2026
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	-	11,046	11,046
Other income	1,950	-	1,950
	1,950	11,046	12,996

			2025
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	-	-	-
Other income	243	-	243
	243	-	243

8. **Government Grants**

Government grants recognised in the accounts were as follows:

	2026	2025
	£	£
Herefordshire Council	38,887	36,944
Ledbury Town Council	12,000	12,000
	50,887	48,944

9. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2026	2025
	£	£
Bad debts	6	42
Depreciation of tangible fixed assets - owned	26,726	9,105
Gain/Loss on disposal of tangible fixed assets	(11,046)	-

In the year there was a net gain on the trade in value of a minibus as proceeds exceeded the written down book value prior to trade-in.

10. Analysis of Expenditure

			2026
	Activities undertaken directly	**Support costs** (see note 11)	**Total**
	£	£	£
Raising funds	7,472	-	7,472
Charitable Activities	152,410	12,576	164,986
Other Trading Activities	41,659	278	41,937
Management and administration	29	47,592	47,621
	201,570	60,446	262,016

			2025
	Activities undertaken directly	**Support costs** (see note 11)	**Total**
	£	£	£
Raising Funds	7,169	-	7,169
Charitable Activities	122,169	7,799	129,968
Other Trading Activities	43,985	881	44,866
Management and administration	588	52,732	53,320
	173,911	61,412	235,323

11. **Support Costs**

	Charitable Activities	Other Trading Activities	Management and administration	2026 Total
	£	£	£	£
Employee costs	490	278	38,580	39,348
Premises expenses	7,612	-	5,073	12,685
General administration	4,474	-	2,261	6,735
Depreciation	-	-	717	717
Governance costs	-	-	961	961
	12,576	278	47,592	60,446

	Charitable Activities	Other Trading Activities	Management and administration	2025 Total
	£	£	£	£
Employee costs	173	260	43,543	43,976
Premises expenses	6,829	621	5,281	12,731
General administration	797	-	3,254	4,051
Governance costs	-	-	654	654
	7,799	881	52,732	61,412

12. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	600	600

13. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	118,231	116,365
Social security costs	3,155	-
Other pension costs	2,310	2,170
	123,696	118,535

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

14. Average Number of Employees

Average number of employees during the year was as follows:

	2026	2025
Charitable Activities	2	2
Administration	2	2
Other	2	2
	6	6

15. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	197,189	1,768	10,796	209,753
Additions	82,074	-	1,905	83,979
Disposals	(66,985)	-	-	(66,985)
As at 31 March 2026	212,278	1,768	12,701	226,747
Depreciation				
As at 1 April 2025	170,103	1,301	10,780	182,184
Provided during the period	26,009	82	635	26,726
Disposals	(60,031)	-	-	(60,031)
As at 31 March 2026	136,081	1,383	11,415	148,879
Net Book Value				
As at 31 March 2026	76,197	385	1,286	77,868
As at 1 April 2025	27,086	467	16	27,569

16. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	13,103	11,698
Other debtors	-	23,250
	13,103	34,948

17. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	7,924	5,051
Other creditors	3,305	3,268
Taxation and social security	8,114	7,068
Accruals and deferred income	480	480
	19,823	15,867

18. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,310 (2025: £2,170).

At the balance sheet date contributions of £621 (2025: £0) were due to the fund and are included in creditors.

19. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	102,231	103,412	(97,216)	2,429	110,856
Designated:					
Designated Fund	68,170	-	-	6,589	74,759
Total unrestricted funds	170,401	103,412	(97,216)	9,018	185,615
Restricted funds					
Ring & Ride	20,998	102,420	(93,353)	9,449	39,514
Ring & Ride Vehicle	2,292	2	(645)	-	1,649
Community Transport	23,579	28,511	(69,250)	68,341	51,181
DOT grant	10,972	12,711	(1,552)	(18,000)	4,131
Herefordshire Community Foundation	881	1,530	-	(1,530)	881
Herefordshire Council Refugee Transport grant	2,801	-	-	(2,801)	-
29 May 1961 Charitable Trust	3,750	-	-	(3,750)	-
National Lottery Grant 25-27	20,000	-	-	(10,727)	9,273
Grants for new minibus	45,000	5,000	-	(50,000)	-
Total restricted funds	130,273	150,174	(164,800)	(9,018)	106,629
Total funds	300,674	253,586	(262,016)	-	292,244

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	84,461	128,919	(105,355)	(5,794)	102,231
Designated:					
Designated Fund	62,376	-	-	5,794	68,170
Total unrestricted funds	146,837	128,919	(105,355)	-	170,401

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Restricted funds					
Ring & Ride	11,344	95,199	(87,725)	2,180	20,998
Ring & Ride Vehicle	3,439	-	(860)	(287)	2,292
Community Transport	26,651	32,109	(38,078)	2,897	23,579
DOT grant	15,886	-	(3,305)	(1,609)	10,972
Herefordshire Community Foundation	881	-	-	-	881
Herefordshire Council Refugee Transport grant	4,732	-	-	(1,931)	2,801
29 May 1961 Charitable Trust	-	5,000	-	(1,250)	3,750
National Lottery Grant 25-27	-	20,000	-	-	20,000
Grants for new minibus	-	45,000	-	-	45,000
Total restricted funds	62,933	197,308	(129,968)	-	130,273
Total funds	209,770	326,227	(235,323)	-	300,674

Following the purchase of a new minibus, the cash funds held within the "Grants for new minibus" and the proceeds from the sale of the old minbus held within "DOT grant" were moved to "Community Transport", to cover teh cost of the new minibus.

20. **Transactions with Trustees**

Graham Every £446 (2025: £23)
Adrian Cosh £139

The above are payments as part time minibus drivers providing sickness/absence cover

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Other Expenses	3,933	5,746

Number of trustees reimbursed for expenses during the year was 8 (2025: 6)

21. **Related Party Disclosures**

22. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

23. **Company Details**

Community Voluntary Action Ledbury & District, is a private company limited by guarantee, incorporated in England & Wales, registered no. 07265811. The registered address is 4b Hill House, Bye Street, Ledbury, Herefordshire HR8 2AA.