

AVOW

Association of Voluntary Organisations in Wrexham
Cymdeithas Mudiadau Gwirfoddol Wrecsam

Report and Financial Statements

Year ended 31st March 2023



Charity number: 1043989

Company number: 2993429

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**ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
TRUSTEE'S REPORT FOR THE YEAR ENDED
31st MARCH 2023**

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ending 31st March 2023.

Reference and administrative details

Charity number: 1043989
Company number: 2993429
Principal Office: Tŷ Avow, 21 Egerton Street, Wrexham, LL11 1ND
Auditors: WR Partners, 1 Edison Court, Ellice Way, Wrexham Technology Park, Wrexham, LL13 7YT
Bankers: Nat West Bank Ltd, 33 Lord Street, Wrexham, LL11 1LS

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end were as follows:

		<u>Appointed</u>	<u>Reappointed</u>
Peter Howell	Chair	2021	2022
Barbara Roxburgh		2002	2022
Mervyn Dean		2015	2021
Wanjiku Mbugua		2015	2020
David Thompson		2016	2021
Mary Walker		2016	Resigned 2022
Howard Davies		2017	2020
Margaret Heaton		2019	2022
Helen Davies		2020	2022
Berni Durham-Jones		2020	Resigned 2022
Scot Owen	Co-Vice Chair	2020	2022
John Swarbrick		2020	
Kevin Forbes	Co-Vice Chair	2021	2022

Chief Officer: Dawn Roberts-McCabe

Structure, Governance and Management

Governing Document

AVOW is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 7th November 1994 (as amended in 2022). AVOW is registered as a charity with the Charity Commission. Membership is open to all voluntary and community organisations collectively known as the Third Sector and individuals acting for the benefit of the community either as volunteers or employees. The Governing Document is reviewed annually.

Organisational Structure

The Board of Trustees, which can have no more than 20 and not less than 6 members, sets the strategic direction of the charity. The Board of Trustees meet quarterly and there is a standing Finance Committee. A Chief Officer is appointed by the Trustees to manage the day-to-day operations of the charity within a framework of delegated powers along with a team of managers.

Recruitment and Appointment of Trustees

The AVOW Board consists of up to 20 volunteer Trustees who are also Directors of the Company serving for a three-year period. All trustees resign by rotation on a three yearly cycle. All member organisations are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations by the AGM, members then vote to appoint Trustees.

The Chair and Vice-Chair of the Trustees are appointed by the Trustees annually. The Trustees have the power to appoint or co-opt further Trustees to fill vacancies following a thorough skills audit of existing Trustees.

Trustee induction and training

New Trustees undergo an induction to brief them on legal obligations under charity and company law, the Memorandum and Articles of Association, the committee and decision-making processes as well as an overview of the recent financial performance of the charity. Trustees are encouraged to attend appropriate in house and external training events where these will facilitate the undertaking of their role. All Trustees are required to undertake online training in Safeguarding, Equality and Diversity, Data Protection, PREVENT, Whistleblowing and Information Security. All Trustees have undergone a DBS check in line with the requirements of Care Inspectorate Wales as AVOW undertake regulated activity at Little Sunflowers Child Care in Plas Madoc.

Related Parties

AVOW collaborates with a wide range of partners at local, regional, and national levels. These include public bodies and other third sector organisations. The purpose of the collaboration includes development of new projects and services, to secure additional resources, or to represent the interests of the third sector. AVOW receives core funding from the Welsh Government (administered by Wales Council for Voluntary Action, WCVA), through the National Infrastructure Agreement. The charity builds on this core funding by attracting support from a range of sources including Wrexham County Borough Council (WCBC), Betsi Cadwaladr University Health Board (BCUHB) and Cadwyn Clwyd. Where trustees have any links with related parties these are declared on a register and trustees are required to declare any potential conflict of interest at the start of each meeting where the Chair will take appropriate action.

The Trustees consider the Chief Officer and Development Manager (Volunteer, Community, and Finance) as comprising the key management personnel of the charity. All the Trustees give their time freely and no Trustee remuneration was paid in the year.

Trustees are required to declare all relevant interests and withdraw from decisions where a conflict of interest arises.

Pay Policy for Senior Staff

The Finance Committee meets annually to review the pay and remuneration of the senior management team. The review of all senior staff pay is referenced to the NJC negotiated pay scales but not fully adopted. Any proposed adjustments to the pay of the senior management team are confirmed by the Finance Committee.

Risk management

An organisational Risk Register has been produced and is reviewed by Trustees annually. This identifies organisational risks and the risk management strategies in place to mitigate those risks.

Specialist advisors are contracted to oversee all Health and Safety matters by assessing and advising on risk assessments to ensure the safety of staff, volunteers, visitors, beneficiaries, and stakeholders and the Trustees consider the charity to be well positioned to manage any potential risk.

AVOW contracts with external professional advisors on matters such as:

- Employment (renewed May 2022)
- Health & Safety (renewed April 2021 for three years)
- Insurance (next review date June 2025)
- Financial Auditing (next review January 2025)

Vision Statement

The AVOW Vision is the voluntary and community sectors achieving their missions for the benefit of the community within the County Borough of Wrexham.

Mission Statement

To enable the voluntary and community sectors to achieve their missions for the benefit of the community within the County Borough of Wrexham, AVOW will:

- **Support the development of individuals and organisations within the voluntary and community sectors.**
- **Establish and sustain good practice.**
- **Undertake the provision of services appropriate to the voluntary and community sectors.**
- **Consult, represent and champion the voluntary and community sectors locally and nationally.**

Annual Trustee and Staff Awaydays are held to focus on key issues and identify challenges and opportunities; to ensure that core functions are in line with the aims and objectives.

Objectives and activities

The object of the charity as stated in the Memorandum and Articles of Association as amended is:

- To promote any charitable purpose for the benefit of the community in the area of Wrexham County Borough and in particular the advancement of education, the furtherance of health, the relief of poverty, distress and sickness.
- Each year the Trustees review these objectives and activities to ensure they continue to reflect the aims of the organisation. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

The strategies and activities employed to achieve the charity's objectives are:

- To provide and promote an accessible and relevant range of locally available support services to enhance development and effectiveness of voluntary and community action.
- To identify the views of local voluntary and community groups and represent these views to decision makers e.g., Welsh Government (WG), Wales Council for Voluntary Action (WCVA) and local statutory bodies, and in ways which lead to effective outcomes and partnerships.
- To assist the development of locally determined and agreed initiatives, which meet the needs of the voluntary sector and enhance community participation.
- To develop and sustain an effective volunteering service.
- To encourage recruitment into charitable, voluntary and community services.
- To provide and promote accurate, current and relevant information.
- To provide and promote a funding advice service for voluntary organisations.
- To provide and promote a range of generic training courses to the local voluntary sector.
- To assist organisations to operate legally and efficiently.
- To facilitate and support the establishment of effective structured partnerships with the local authority and other agencies for the benefit of voluntary and community organisations.
- To identify issues of concern to voluntary and community organisations.
- To identify gaps in provision that can be met by new or existing voluntary organisations working in collaboration with statutory bodies.

- To promote the interests of the Third Sector in planning service development including community regeneration projects.
- To establish links with the corporate sector; and
- To promote the sector's role in Health and Social Care.

Third Sector Support Wales (TSSW)

AVOW is the County Voluntary Council (CVC) for Wrexham and is part of Third Sector Support Wales (TSSW). TSSW consists of the 19 CVCs in Wales as well as Wales Council for Voluntary Action (WCVA).

The shared goal is to enable the Third Sector and volunteers across Wales to contribute fully to individual and community wellbeing, now and for the future.

The focus of work concentrates on four pillars of activity:

- Volunteering
- Good Governance
- Sustainable Funding
- Engagement and Influencing

Achievements and performance

AVOW 2022-23 Core Highlights

AVOW records all interactions, funding support, grants distribution, training and events on a Customer Relationship Management (CRM) system. Our statistics are shared with Third Sector Support Wales (TSSW) who in turn reports the overall finds to Welsh Government. AVOW's key performance indicators for 2022-23 are as follows:

○ Funding obtained following support from AVOW	£220,916
○ Funding awarded by AVOW	£76,757
○ Organisations supported with direct advice	223
○ Organisations supported with specialist advice	119
○ Training participants	592
○ Partnership Events	24
○ Partnership event attendees	471
○ Volunteers supported to enter volunteering	136
○ Individuals placed into volunteering	134
○ Total membership of AVOW	112

Engagement

AVOW is responsible for ensuring the Third Sector is appropriately represented on county and regional decision-making bodies. To this end, AVOW actively engages with Public Service organisations ensuring that the voice and views of the Third Sector are presented to strategic partnerships and considered within consultations. The Third Sector should always play a major part in the way that strategies and services can be developed as the champion of the community.

AVOW's Third Sector representation is widely varied. A sample of regularly attended boards and steering groups is listed below. Most meetings during 2022/23 continued on digital platforms that have often resulted in higher attendance rates ensuring the Third Sector is heard by the widest possible audience:

- Wrexham Public Service Board
- Wrexham and Flintshire Public Service Board
- Regional Partnership Board
- Wrexham Civic Leaders Board
- Wrexham Youth Justice Forum
- AVOW Children and Young People's Wellbeing Network
- ICAN Steering Group
- Local Implementation Teams (LiT) for Mental Health
- Regional Integration Fund Regional Management Group
- Wrexham Crown Buildings Wellbeing Hub Steering Committee
- Wrexham City of Culture 2025 Steering Committee

AVOW enjoys a strong relationship with our local authority, Wrexham County Borough Council (WCBC). The Chief Officer has regular meetings with the Leader of the Council and Chief Executive Officer to discuss issues facing the Third Sector as well as find synergies between Council and Third Sector initiatives.

AVOW's social media presence is growing annually. The organisation is active on many popular social media platforms including Facebook, Linked-in, Twitter and Instagram. AVOW has also started a project to redevelop the www.avow.org website.

AVOW Development Officers provide a wide range of outreach support in the form of funding advice surgeries, support sessions, networking events and community training session online.

Development Activities and Achievements: Core Services

Community

As a supplement to our governance advice service, AVOW successfully tendered for two additional Cadwyn Clwyd Leader funded projects (with 30% in-kind match funding) to support community buildings. The 3Rs Project (Reset, Resume, Rebound) was designed to assist rural community buildings to reopen post COVID. Reset, ensured that building operators were more confident in providing a sustainable place/space for users and that those users had confidence using the space. The project then aimed to re-establish (Resume) previously well attended activities and to develop new and innovative activities. The Reshape element helped the building operators diversify income and ensure that community buildings are sustainable long into the future. AVOW provided a range of support to community organisations and community buildings as well as support to individuals seeking to establish new organisations. Support was provided on governance, funding, and more. Due to the success of the 3Rs Project (completed in August 2022), we were granted additional funding for a follow-on programme called the Resilience Project. This initiative supports community members and buildings with the provision of further training, governance advice and guidance as well as green energy advice and installation of defibrillators in the communities.

Funding

This financial year has seen AVOW distribute funding on behalf of WCBC and Welsh Government through grants for food poverty, loneliness and isolation, City of Culture, and AVOW's own Make a

Difference Grant. The service has offered diverse advice, guidance and support to many organisations that were seeking and applying for funding. Funding amounts have varied from £1,000 to £1 million and ranged from capital to revenue and with some organisations, concentrating on larger projects, match funding was required and sought. Overall, there were 73 organisations supported with direct advice who were successful in attaining funding of a minimum of £220,916.43.

AVOW obtained £30,000 in funding from Moondance to create an Accessibility Development Officer role to enhance our shopmobility service and from various sources to provide winter 'Warm Spaces, in Little Sunflowers, The Land, Shopmobility and the Gwersylt Hub.

The Funding Officer is also a member of the Multi Hub steering group; two grant panels and also the WCVA Sustainable Funding Network and the North Wales Funding Network.

In an effort to attract more young people age 14 to 25 to the WCVA Youth Led Grants programme, AVOW rebranded our programme as the Young Influencers and take on a Dragon's Den style theme, where the young people listen to the grant pitches from young people directly. The panel now meet every 3 weeks to discuss applications, learn about their community.

Through the Youth Led Grants funding the Young Influencers distributed £8,150. The grants ranged in value from £800 to £1,800 and were used for young people to develop and deliver projects that increase youth volunteering opportunities and benefit the wider community.

Volunteering

Following the relaxation of Covid measures the Volunteer Centre has adapted to the changing landscape of volunteering in Wrexham and beyond. Many organisations are working regionally and the need for volunteers has increased dramatically.

AVOW uses many resources to encourage active volunteering. The team have added 72 new volunteer voluntary organisations on the www.volunteering-wales.net website and an additional 79 individual volunteers. AVOW's own Volunteer Opportunities registration gained an additional 85 opportunities. The Community Resource Team enables volunteers and their families to help with many "One Off" opportunities arranged throughout the year. This year a new Volunteering in Wales Website has been Commissioned by WCVA. The tender was awarded to 3eV and is due for launch in July 2023.

Volunteer Manager Network Meetings are now in person events which are well attended. A quarterly joint network meeting has been developed combining all AVOW networks (Volunteering, Health and Wellbeing, Social Justice) reaching more than 100 third sector participants. Statistics show that more than 400 individuals read the network newsletters.

Volunteers Week is a national Event taking place 1-7th June. It is an opportunity to thank volunteers for their contribution throughout the year. The Volunteer Centre arranged an Event at Ty Pawb to present Certificates to volunteers and Network with organisations operating in Wrexham.

The Gofod 3 Event took place at the end of June 2023 and the Volunteer Centre helped to facilitate the Electronic Data Interchange (EDI) Presentation and was attended by 35 individuals.

Quarterly TSSW Volunteer Practitioner Network meetings provide Volunteer Centres throughout Wales the opportunity to share information, experiences and best practices.

Development Activities and Achievements: Health and Wellbeing Team

Health and Wellbeing Officer

The Third Sector Health and Wellbeing Development Officer is responsible for linking health and wellbeing organisations providing services in Wrexham with statutory services to ensure complete care for our citizens. The Health & Wellbeing Network (run jointly with FLVC) facilitates these organisations to network throughout the year. AVOW & FLVC also collaborate to produce the Daily Digest ebulletin sharing news and funding opportunities to be distributed to voluntary organisations and service users.

The AVOW Wellbeing Officer facilitates additional topic specific networks which link health and wellbeing organisations to end users including; the LGBTQI+ Network, the Children's and Young People Network (Wrexham specific), and Covid Food Poverty and Inequality Network Forum, linking poor health with poverty and inequalities in the Wrexham population (inverse care).

The AVOW, WCBC, and BCUHB partnership makes up the Wrexham Wellbeing Hub Steering Group. The Steering Group has overseen the development of the Crown Buildings in Wrexham into the Wrexham Wellbeing Hub in 2022. We are pleased to see many voluntary organisations utilising the Hubs facilities since the official opening in September 2022.

Ageing Well Development Officer

WCBC Ageing Well funds provided a full-time member of staff for the co-ordination and implementation of Wrexham as a World Health Organisation recognised age friendly community and to support the delivery of a grant scheme to tackle social isolation. This grant supported 9 organisations with £33,000 of monies to support a wide and diverse range of Loneliness and Isolation projects. Ranging from development of a Walking Football team to events using horse therapy to combat loneliness and mental health issues. WCBC absorbed the role internally when the position was vacated in December 2023.

Northwest Wrexham Wellbeing Hub

The Northwest Wrexham Wellbeing Hub opened in Gwersyllt during the year. The aim of this hub is to offer people a SPOA on a wide range of support to prevent them from needing access to statutory provision unnecessarily, to provide social and wellbeing interventions and to co-ordinate with public and voluntary organisations to provide additional support and services to the community.

Since opening in November, 595 have accessed the service and 8 new activities were initiated support the community. These activities included a Warm Space, Come and Cook and Chair Yoga for over 75s.

Development Activities and Achievements: Special Projects

Shopmobility

The AVOW Wrexham Shopmobility service operates from Wrexham bus station hiring out scooters and wheelchairs to enable people with mobility issues the freedom to access shops and services. Since reopening after Covid it has been open for two days a week and simultaneously was also used as a Warm Space during winter, funded by WCBC. Shopmobility also received £10,000 from Wrexham County Borough Council as a one-off grant to help sustain the service. Shopmobility is not a self-sustainable project and AVOW is exploring multiple funding sources to ensure this vital service remains in Wrexham.

Wrexham Community Lottery

AVOW, in conjunction with Gatherwell, created and launched the lottery with over 40 local good causes on board in 2021. Ticket holders can win up to £25,000 as well as support a local cause who keep 50% of ticket sales. 2022/2023 was the full financial year of the project and AVOW, from their own ticket sales and a small % of overall ticket sales, have raised £3,708 in the reporting period. Local causes have raised £16,227 since the project started.

Development Activities and Achievements: Local Projects

Little Sunflowers Childcare Centre, Plas Madoc

The AVOW Board of Trustees oversees the Little Sunflowers Childcare Centre (LSCC). The Centre offers childcare provision from age 2 to 4 through:

- Flying Start
- Rising 3's and 4's
- Early Education
- 30-hour childcare offer

Funded Early Education provided a grant of £2376.00 through the Recruit, Recover, Raise Standards programme for raising standards in emotional, learning, and physical needs. LSCC purchased loose parts to enhance creative learning and develop the indoor/outdoor environment in line with the new curriculum.

Additional Child Support

Funding from the Early Years Pupil Development Grant gave 15 families additional support to encourage parents direct participation in their child's mental wellbeing, physical development and active participation in developing their child's speech, language and communication skills.

Additional Family Support

Many families in Plas Madoc have been directly impacted by the post Covid cost of living crisis. Through grant funding from organisations including Moondance and WCBC's Loneliness and Isolation Fund, LSCC has offered additional financial and emotional support to the parents and guardians of the enrolled children.

Play and Community Development Team, Plas Madoc

The AVOW Play and Community Development Team is funded through Invest Local, Children in Need and Families First to work in Plas Madoc providing a service for children, parents and adults of the community. The team continued to use National Lottery Community Funds to develop a new model of integrated Play and Community Development work which builds on existing high-quality Play and Youth provision and extends our reach into the wider community.

The Land, our junk playground, also offers volunteering opportunities for young people and adults within the Community - this scheme aims to increase levels of aspiration and improve the life chances of adults and also young people not in employment, education or training. We aim to work towards offering more formal access locally to dedicated programmes of support linked to training and education which can equip young people/adults who would otherwise be caught up in cycles of joblessness or self-limiting behaviour.

Other services for youth, families, and the wider community:

- Youth Activities: Playschemes/ Street Schemes, Street Football, Youth Club
- 1:1 work support for children with additional needs
- Parental Support Kettle Club, Breakfast & Brews, Crafty Brew
- The Pantry provides access to affordable food
- Weekly drop-in meetings open to all community members
- Over 50's: Social support and activities for older residents
- Environmental Projects: Garden Gang and Plants Madoc
- Volunteer scheme

AVOW are fundholders for Plas Madoc Invest Local which funds WAPM who currently contribute towards the Play/Community Development Manager and a Community Development Officer for We are Plas Madoc.

Community Car Scheme

In early 2022, AVOW took delivery of two electric vehicles – a Nissan Leaf and a Nissan e-NV200 which is wheelchair accessible, made possible through funding from the Community Transport Association. The vehicles have been transferred to We Are Plas Madoc (WAPM) who will run the project. The scheme will enable greater access to services such as GPs with a resulting improvement in personal health and wellbeing. Participants will be able to source cheaper food which will reduce food poverty and have access to events/outings reducing social isolation. Some anticipated journeys will enable people to access work opportunities that otherwise would be inaccessible due to limited transport in the more rural areas of South Wrexham. On going challenge to the programme is the installation of the electric charging points and recruitment of staff and volunteers to run the WAPM programme.

Financial Review

AVOW started in a financial year with a predicted deficit, due to sound financial management, strategic decisions and additional projects this has turned into a surplus. We will continue to forward plan and apply for new sources of funding to support the core function of AVOW. We are currently midway through multiple 5-year grants from The National Lottery, Community Funds for The Land, Little Sunflowers and Flying start with WCBC and are financially secure. We received additional funding sources to support Wrexham groups in relation to Food Poverty. The Winter Pressures funds have now come to an end, and we seek additional funding to support those most at need.

Two electric vehicles, purchased through Welsh Transport Authority grant funding in the previous financial year, were delivered in year and were transferred to We Are Plas Madoc for use in their Community Transport Scheme.

The AVOW building fully opened its doors to staff, licencees, organisations and members of the public in April 2022. Through the pandemic the unrestricted funds generated through licencees fees reduced due to work from home arrangements. We have been successful in attracting new tenants since reopening which secures additional, ongoing unrestricted funds. A full building report was completed in 2022 which highlighted the main areas of need. Trustees have designated funds in year

to start the improvement process to ensure we can continue to have full occupancy during 2022/2023 and beyond.

We want to ensure we retain staff and reduce the burden of inflation difficulties as best we can. During the year AVOW became a Real Living Wage employer and provided a 5% uplift to staff at the start of the financial year. AVOW implemented the proposed pay increase a full two months earlier in February 2023.

The rise in inflation has meant that we were able to access good interest rate deposits through the newly opened (March 2023) Flagstone Account platform. We aim to deposit 4/5 deposits under the FSCS level of £85,000, which mature equally throughout the year.

Restricted reserves have been utilised during the year and now have the value of £314,985. Unrestricted funds have been boosted again during the year due to additional projects undertaken and grants provided in the year. AVOW now have a robust unrestricted balance of £493,170 at the 31st March 2023. However a portion of these funds have been reallocated to designated funds to support the building upgrades required from the survey totalling £300,000, leaving our general reserves still at £193,170. We will apply for match funding and/or capital grants to part fund building upgrades, however we have assigned the additional restricted funding to ensure Ty Avow receives the necessary repairs and maintains its value as an asset.

The Trustees have reviewed all finances for 2023/2024 and accepted a budget to 31st March 2024 that shows a surplus of £24,939. This surplus has derived from the wise planning decisions, changes in the staffing structure, and additional project funding secured. We will continue build on this pattern of decision making and actively seek new project opportunities to ensure the longevity of the organisation.

Principal Funding Sources

The principal funding sources for AVOW remains the Infrastructure Core Grant from the Welsh Government - administered by Wales Council for Voluntary Action – During the year we received an additional amount of funding in relation to Grants for Distribution to aid with Food Poverty.

There are other various grants and Service Level Agreements with Wrexham County Borough Council and Betsi Cadwaladr University Health Board

WCBC Adventure Play Project – Holiday Funds

WCBC Flying Start

WCBC Early Education

WCBC City of Culture Grant

WCBC Warm Spaces

WCBC Shopmobility Funds

WCBC RRRS

WCBC EYDCP

WCBC Ageing Well

WCBC Winter of Wellness

WCBC Food Poverty Grants

WCBC Sustainability & Isolation Grant

BCUHB Health Facilitator

Other substantial funders are detailed below:

BCT Invest Local for Plas Madoc

Moondance

Children in Need
The National Lottery Community Fund
Cadwyn Clwyd
Glyndwr University Grant
We Are Plas Madoc

Reserves Policy

During the year the Trustees agreed to AVOW's policy of having at least 3-6 months annual running costs, together with a cash flow provision and a redundancy contingency in reserve. Trustees have assigned £38K to contribute towards the funding to support the Volunteering and Community posts (4 years remaining). In practice this mean £143,745, representing 3-6 months running costs, designated funds and redundancy contingency. Trustees have also designated £156,255 for building works on the Ty AVOW building. Total designated reserves are £300,000 which is covered by the unrestricted reserve of £493,170 at 31st March 2023. Free reserves on 31st March 2023 amounted to £63,763 (31st March 2022 £ 209,745). The Trustees noted that the free reserves have fallen due to the increase in designated funds.

Investment Policy

AVOW's Memorandum and Articles of Association authorises the investment of monies of the Association not immediately required for its purpose, in or upon such investments, securities, or property as may be thought fit subject nevertheless to such conditions if any as may for the time being, be imposed or required by law.

In practice this has led to AVOW investing funding from its reserves with several banks to ensure that we do not exceed our limit of compensation of £85,000 within one single banking licence. This investment decision has been reviewed regularly during the year and has been found to be the best available option for AVOW to ensure the level of risk in investing in a single source is reduced.

Future Plans for AVOW and the Third Sector

While 2022/23 was a year of reopening, rebuilding and restructuring, 2023/24 will see a relaunch of AVOW's core services as the County Voluntary Council for Wrexham. We have appointed a Core Services Client Manager to ensure all AVOW member organisations are receiving their full benefits and to identify any gaps in service. The manager will manage the workflow between the core Development Officers and additional services provided by the team ensuring complete care for our members. If our more than 100 member organisations feel greater satisfaction with our service, our membership will grow organically within our local community.

AVOWs social media presence will also be enhanced in 2022/23 with the launch of an update bi-lingual website, a multi-channel, multifaceted approach to communications including new video content to attract a wider audience. We hope that this fresh approach will help AVOW become the go to organisation for advice and signposting in Wrexham.

Our mission is to continually explore new funding streams that support not only AVOW but also our local community organisations. In a major piece of work for 22/23, AVOW partnered with Cadwyn Clwyd to apply for funding from WCBC's Shared Prosperity Funds to offer a Key Fund to community and voluntary organisations whose projects did not meet the £250,000 threshold for the original funding. This Key Fund will ensure that smaller groups are giving the same funding options as larger Third Sector organisations.

Responsibilities of the Board of Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing such financial statements, the Board of Trustees follows best practice and;

- selects suitable accounting policies and applies them consistently;
- observes the methods and principles in the charities SORP;
- makes judgments and estimates that are reasonable and prudent; and
- prepares the financial statements on the "going concern" basis unless it is inappropriate to assume that the company will continue on that basis.

The Board of Trustees is 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.

Members of the Board of Trustees

Members of the Board of Trustees, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the company's directors, we certify that:

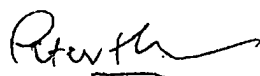
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

WR Partners, 1 Edison Court, Ellice Way, Wrexham Technology Park, Wrexham, LL13 7YT were appointed, following a tender process in December 2014, as the charitable company's auditors and have continued in that capacity until the end of the 2021/22 financial year. A new tender process was completed in January 2022 and WR Partners were instructed to continue as Audit provider for a further 3 years.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 and in accordance with the Financial Reporting Standard 102.

Approved by the Board of Trustees on 18th July 2023 and signed on its behalf by:



Peter Howell (Chair)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM

Opinion

We have audited the financial statements of The Association of Voluntary Organisations in Wrexham for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the

charitable company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Charities Act 2011), the relevant tax compliance regulations, employment law, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR)

- We understood how the charitable company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes to identify any recorded instances of irregularity or non compliance that might have a material impact on the financial statements.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements
- Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



WR Partners

Chartered Accountants and Statutory Auditors
1 Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Date:

14th September 2023

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	2023 £	2022 £
INCOME					
Incoming resources from generated funds					
Donations and legacies	3	1,140	1,087	2,227	2,157
Investment Income-interest receivable		2,296	-	2,296	52
Income from charitable activities	4	341,124	593,319	934,443	1,295,941
Total income		<u>344,560</u>	<u>594,406</u>	<u>938,966</u>	<u>1,298,150</u>
EXPENDITURE					
Charitable activities	5	464,489	484,804	949,293	1,133,284
Total expenditure		<u>464,489</u>	<u>484,804</u>	<u>949,293</u>	<u>1,133,284</u>
Net (expenditure)/income for the year before transfers	7	(119,929)	109,602	(10,327)	164,866
Gross transfers between funds	8	146,332	(146,332)	-	-
Net movement in funds		<u>26,403</u>	<u>(36,730)</u>	<u>(10,327)</u>	<u>164,866</u>
Reconciliation of funds:					
Total funds brought forward		466,767	351,715	818,482	653,616
Total funds carried forward	14	<u>493,170</u>	<u>314,985</u>	<u>808,155</u>	<u>818,482</u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM

COMPANY NUMBER 2993429

BALANCE SHEET AS AT 31ST MARCH 2023

		2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11		228,789		257,762
CURRENT ASSETS					
Debtors	12	34,022		221,526	
Cash at Bank and In Hand		<u>665,785</u>		<u>534,675</u>	
		699,807		756,201	
CREDITORS: Amounts falling due within one year	13	<u>(120,441)</u>		<u>(195,481)</u>	
NET CURRENT ASSETS			<u>579,366</u>		<u>560,720</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			808,155		818,482
Creditors: Amounts falling due after more than one year	13				
NET ASSETS			<u>808,155</u>		<u>818,482</u>
THE FUNDS OF THE CHARITY:					
Restricted funds	14		314,985		351,715
Unrestricted funds					
General reserves	14		193,170		332,261
Designated funds	14		300,000		134,506
TOTAL CHARITY FUNDS			<u>808,155</u>		<u>818,482</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and their preparation of financial statements.

The financial statements were approved by the Board of Directors 18th July 2023 and signed on its behalf by:



Peter Howell (Chairman)

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31ST MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net movements in funds	(10,327)	164,866
Adjustments for:		
Depreciation of tangible fixed assets	35,225	22,157
Profit or loss in disposal of fixed assets		
Investment income - interest receivable		
(Increase)/decrease in debtors	187,504	(173,114)
Increase/(decrease) in creditors	(75,040)	109,992
Deferred Grant		-
Net cash generated from operating activities	<u>137,362</u>	<u>123,901</u>
 Cash flows from investing activities		
Investment income - interest receivable		-
Sale of tangible fixed assets		-
Purchase of Fixed Assets	(6,252)	(85,938)
Net cash used in investing activities	<u>(6,252)</u>	<u>(85,937)</u>
 Net increase/(decrease) in cash and cash equivalents	<u>131,110</u>	<u>37,963</u>
Cash and cash equivalents at beginning of year	<u>534,675</u>	<u>496,712</u>
Cash and cash equivalents at end of year	<u><u>665,785</u></u>	<u><u>534,675</u></u>
 Cash and cash equivalents at the yearend comprise:		
Cash at bank and in hand	<u>665,785</u>	<u>534,675</u>
	<u><u>665,785</u></u>	<u><u>534,675</u></u>

**ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES:-

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements:

(a) Basis of preparation of accounts

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 to the UK and Republic of Ireland (FRS 102) (October 2019– (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Association of Voluntary Organisations in Wrexham (AVOW) 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 notes.

(b) Preparation of the accounts on a going concern basis

The Trustees have reviewed the current position for 2022/2023 and anticipate that they will fulfil the same service delivery in 2023/2024. Any cuts in income for 2023/2024 will have the appropriate decrease in expenses to safeguard the current level of unrestricted reserves.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statements of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by the volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

(d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any condition associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the expenditure in the period of receipt.

(e) Interest receivable

Interest on funds held on deposit

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.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities work or for specific projects being undertaken.

Internal transfers between funds relate to management costs, support and administration charges applied to the projects and recharged back to unrestricted costs. These are a contributions towards management, support and administration costs of the charity as a whole.

(g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which supports AVOW and its activities.

**ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

(i) Tangible Fixed Assets and Depreciation

Purchases of furniture and equipment are capitalised where they can be used for more than one year and cost over £500. Depreciation on fixed assets is calculated to write down their costs or valuation to their estimated residual value over the period of their economic lives at the following rates:-

Freehold property	-	2% straight line basis
Furniture and Fixtures	-	20% straight line basis
Computers and Equipment	-	33% straight line basis
Motor Vehicles	-	20% straight line basis

(j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term investments.

(l) 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) 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 with the exception of bank loans which are subsequently measured at the amortised cost using the effective interest method.

(n) Pensions

All employees are invited to join the Aegon pension's scheme with a non-contributory 7% contribution on gross salary. The pension is auto enrolment compliant and all those who had not joined the pension scheme as of November 2015 were automatically enrolled when necessary. The contributions made for the accounting period are treated as an expense and were £34,065 (2022: £32,490)

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimated and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. In the opinion of the Trustees there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2 LEGAL STATUS OF THE CHARITY

AVOW is a company limited by guarantee and has no share capital.

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
3 INCOME FROM DONATIONS AND LEGACIES				
Membership Fees	1,105	-	1,105	1,101
Donations and Legacies (including Gift Aid)	35	1,087	1,122	1,056
	<u>£1,140</u>	<u>1,087</u>	<u>£2,227</u>	<u>2,157</u>

Income from donation and legacies was £2,227 (2022: £1,056) of which £1,140 was unrestricted (2022: £315) and £1,087 was restricted (2022: £741).

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
4a INCOMING FROM CHARITABLE ACTIVITIES				
Grants and Other Service Contract Income				
Wrexham County Borough Council				
Plas Madoc Flying Start	-	81,762	81,762	60,693
WCBC Building Grants	-	-	-	-
LSCC Cwtch Grant	-	-	-	-
Early Education	-	15,150	15,150	20,352
Friends in Need Grant	-	-	-	-
Shopmobility	10,000	-	10,000	5000
Adventure Play Grant	-	27,000	27,000	63,992
Families First	-	29,343	29,343	16,369
RRRS	-	2,367	2,367	2,312
Winter of Wellness	-	-	-	667
Ageing Well Officer	-	72,000	72,000	47,727
North West Wrexham Wellbeing Hub	-	-	-	35,000
Food Poverty Grants	-	20,000	20,000	90,461
WCBC LSCC Childcare Funding		470	470	-
WCBC EYDCP		1,500	1,500	-
Sustainability & Isolation Grant	-	-	-	10,000
WCBC City of Culture Grant	-	12,500	12,500	-
WCBC Warm Spaces	-	1,950	1,950	-

(Continued on next page)

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
4a				
INCOME FROM CHARITABLE ACTIVITIES				
BCUHB				
Health Facilitator	-	42,452	42,452	42,032
Partners In Care	-	-	-	-
GP Facilitator	-	-	-	-
Winter Pressures Grant	-	-	-	100,000
Poverty Research	-	-	-	4000
IMPT	-	-	-	2,500
Wales Council for Voluntary Action				
Local Voluntary Scheme	188,404	-	188,404	111,823
Volunteering Wales	-	-	-	52,500
Child Poverty	1,000	1,000	2,000	-
Youth Led Grants	-	6,650	6,650	6,650
Comic Relief Grant	-	-	-	2,826
VSEF Grants	-	-	-	-
Welsh Government				
Winter Pressures Grant	-	-	-	78,801
Food Poverty	-	-	-	91,448
Community Transport Grant	-	-	-	95,303
Broughton Community Council	-	-	-	-
Lottery	-	90,287	90,287	66,389
Rhos Community Council	-	-	-	1,500
Children In Need	-	22,511	22,511	14,914
Renew Wales	-	-	-	392
Moondance	-	35,000	35,000	-
Plas Madoc Invest Local	-	78,174	78,174	78,174
BME- Ethnic Minorities & Youth Support	-	-	-	-
Cadwyn Clwyd	-	26,269	26,269	16,483
Community Learning Grant	-	-	-	676
We Are Plas Madoc	-	1,866	1,866	7,035
Bowmed Ibisquis	-	-	-	2,500
Calon Funds	-	-	-	13,961
Wrexham University	-	3,000	3,000	-
Gwersyllt Community Council	-	500	500	-
Barclaycard Community Football	-	500	500	-
Neighbourly Fund	-	1,000	1,000	400
AVOW Loneliness & Isolation Fund	-	5,000	5,000	-
HMRC Job retention	-	-	-	3,425
Match Funding	-	11,360	11,360	7,111
		-		
Total Grants Receivable	199,404	589,611	789,015	1,153,416

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
4b. INCOME EARNED FROM OTHER ACTIVITIES				
Rents and services	28,467	-	28,467	41,537
Photocopying and postage	73	-	73	-
Payroll services	76,629	-	76,629	72,716
Trips and events	-	-	-	442
Training courses	4,125	(60)	4,065	3,604
Community Lottery	2,472	1,236	3,708	794
LSCC Income	20,519	-	20,519	15,728
Shopmobility	5,727	-	5,727	3,917
Other income	3,708	2,532	6,240	3,787
	<u>341,124</u>	<u>593,319</u>	<u>934,443</u>	<u>1,295,941</u>

Income from charitable activities was £934,443 (2022: £1,295,941) of which £341,124 related to unrestricted reserves (2022: £313,688) and £593,319 restricted reserves (2022: 982,253).

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
5 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES:				
Grants Payable				
Youth Led Grants	-	8,150	8,150	2,910
Friends in Need Befriending				3,242
VSEF Grant				1,850
VSEF Grant 2				21,705
MAD Grant		5,292	5,292	-
WG Food Poverty		1,065	1,065	116,712
BCUHB Winter Pressures				88,889
WG Winter Pressures				55,000
Calon Transfer of Funds	-	-	-	13,961
Bowmed Ibisquis	-	-	-	2,500
WCBC City of Culture		9,250	9,250	-
WCBC loneliness & Isolation Grant		33,000	33,000	-
WCBC Food Poverty		20,000	20,000	-
Other Costs of Charitable Activity				
Bad Debts written off			-	10,000
Volunteer Match	14,061	-	14,061	4,411
Staff salaries & pensions	314,602	307,703	622,305	561,658
Staff travel	434	457	891	263
Staff training	197	611	808	1,884
Other staff costs	5,276	1,488	6,764	7,552
DBS Charges	641	-	641	4,653
Volunteer expenses & Training	51	40	91	182
Other training costs	2,826	17,990	20,816	20,239
Depreciation	29,385	5,842	35,227	22,157
Telephone	1,461	210	1,671	4,070
Computer maintenance and expenses	19,182	630	19,812	19,714
Insurance	6,504	2,805	9,309	6,551
Heat and light	5,994		5,994	5,873
Water rates	432	-	432	336
Repairs and maintenance	19,661	2,035	21,696	16,147
Printing, postage & stationery	1,716	-	1,716	1,152
Projects and events	2,219	59,374	61,593	86,508
Project publicity and promotion costs	603	2,466	3,069	492
Sundry expenses	540	192	732	1,206
Bank charges	3,520	1	3,521	3,287
Subscriptions, books and publications	890	642	1,532	630
Research Project		5,000	5,000	15,000
Shopmobility	3,881		3,881	2,550
Van Expenses		561	561	866
Governance Costs				
Audit fees	10,356	-	10,356	9,090
Accountancy Fees	-	-	-	600

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES continued:

Legal and professional fees	18,926	-	18,926	19,434
AGM Expenses	1,075		1,075	
Health & Safety	56	-	56	10
	<u>464,489</u>	<u>484,804</u>	<u>949,293</u>	<u>1,133,284</u>

Expenditure on charitable activities was £949,293 2022: £1,133,284) of which £464,489 was unrestricted (2022: £420,531) and £484,804 was restricted (2022: £712,753)

	Costs of Activities	Support Costs	Total 2023	Total 2022
	£	£	£	£
6 ANALYSIS OF OTHER COSTS				
Bad Debts written off			-	10,000
Volunteer Match	-	14,061	14,061	4,411
Staff salaries & pensions	430,345	191,960	622,305	561,658
Staff travel	653	238	891	263
Staff training	611	197	808	1,884
Other staff costs	2,991	3,773	6,764	7,552
DBS Charges	-	641	641	4,653
Volunteer expenses & Training	40	51	91	182
Other training costs	20,763	53	20,816	20,239
Depreciation	5,842	29,385	35,227	22,157
Telephone	210	1,461	1,671	4,070
Computer maintenance and expenses	1,417	18,395	19,812	19,714
Insurance	2,805	6,504	9,309	6,551
Heat and light	-	5,994	5,994	5,873
Water rates	-	432	432	336
Repairs and maintenance	2,483	19,213	21,696	16,147
Printing, postage & stationery	18	1,698	1,716	1,152
Projects and events	60,257	1,294	61,593	86,508
Project publicity and promotion costs	2,466	603	3,069	492
Sundry expenses	224	508	732	1,206
Bank charges	297	3,224	3,521	3,287
Subscriptions, books and publications	1,289	243	1,532	630
Research Project	5,000	-	5,000	15,000
Shopmobility	3,881		3,881	2,550
Van Expenses	561	-	561	866

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Audit fees	-	10,356	10,356	9,090
Legal and professional fees	-	18,926	18,926	19,434
AGM Expenses	-	1,075	1,075	-
Health & Safety	-	56	56	10
		<u>542,153</u>	<u>330,341</u>	<u>872,494</u>
				<u>826,515</u>

Expenditure on other costs was £872,494 of which £524,153 was cost of activities (2022: £524,652) and £330,341 was support costs (2022: £301,863).

ASSOCIATION OF VOLUNTARY ORGANISATIONS IN WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

	2023 £	2022 £
7 NET INCOME/EXPENDITURE FOR THE YEAR		
This is stated after charging:		
Depreciation	35,225	22,157
Auditors Remuneration	10,356	9,090

8 GROSS TRANSFERS BETWEEN FUNDS

This figure comprises internal recharges for services provided by AVOW to various restricted fund projects and contributions towards AVOW's management of the restricted projects, net of any overspends on restricted projects which have been covered by general funds. A more detailed breakdown is given under note 14 c).

9 TRUSTEES AND EMPLOYEE INFORMATION

a) Trustees:

No Trustees received any remuneration during the year (2022- Nil).

Travel expenses to the value of Nil (2022: Nil) were paid to 0 trustees (2022: Nil) during the year to attend meetings.

During the year a number of trustees donated their expenses to AVOW. All the transactions were conducted on an arm's length basis in support of the charity.

	2023 £	2022 £
b) Employees:		
Staff Costs:		
Salaries and Wages	543,294	508,178
Social Security Costs	35,810	28,286
Pension Costs	34,065	32,490
Redundancy Costs	9,136	-
	<u>622,305</u>	<u>568,954</u>

No employee received emoluments of more than £60,000 (2021 – nil).

The key management personnel of the charity is the Chief Officer and from 1st November 2022 the Development Manager for Volunteering, Community & Finance. Their employee benefits total £73,937 (2022: £54,233).

	2023	2022
The average number of employees was:	<u>34</u>	<u>34</u>
The average number employees FTE	24.5	24.5

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10 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 TANGIBLE FIXED ASSETS

	Building £	Furniture & Fixtures £	Computer Equipment £	Motor Vehicles £	Totals £
COST					
Opening balance 1 April 2022	292,108	148,085	48,553	96,689	585,435
Additions	-	3,591	2,661	-	6,252
Disposals	-	-	-	-	-
Closing balance 31 March 2023	<u>292,108</u>	<u>151,676</u>	<u>51,214</u>	<u>96,689</u>	<u>591,687</u>
DEPRECIATION					
Opening Balance 1 April 2022	135,830	136,022	42,508	13,313	327,673
Charge for the year	5,842	8,472	3,953	16,958	35,225
Disposals	-	-	-	-	-
Closing Balance 31 March 2023	<u>141,672</u>	<u>144,494</u>	<u>46,461</u>	<u>30,271</u>	<u>362,898</u>
Net Book Value 31 March 2023	<u>150,436</u>	<u>7,182</u>	<u>4,753</u>	<u>66,418</u>	<u>228,789</u>
Net Book Value 31 March 2022	<u>156,278</u>	<u>12,063</u>	<u>6,045</u>	<u>83,376</u>	<u>257,762</u>

The freehold property referred to above is Ty Avow, 21 Egerton Street, Wrexham, which is included in these financial statements at original cost less depreciation.

12 DEBTORS

	2023 £	2022 £
Trade Debtors	24,527	204,661
Prepayments	4,093	15,608
Accrued income	5,087	942
Accrued Gift Aid Tax	315	315
	<u>34,022</u>	<u>221,526</u>

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	2023	2022
	£	£
13 CREDITORS: Amounts falling due within one year:		
Trade Creditors	27,247	18,244
Accruals and Deferred Income	15,195	104,853
PAYE & NI Creditor	8,125	8,375
Payroll Creditor	69,874	64,009
	<u>120,441</u>	<u>195,481</u>

The creditor and bank balances include £69,874 in respect of the HMRC creditor for AVOW's payroll clients along with credits held on account.

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14 MOVEMENT OF FUNDS TO 31ST MARCH 2023

a) Summary of funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Brought forward	466,767	351,715	818,482	653,616
Net Movement in Funds	26,403	(36,730)	(10,327)	164,866
Carried forward	493,170	314,985	808,155	818,482

b) Unrestricted Funds

	General Fund	Designated Funds: Running Costs and Redundancy Contingency	Total 2023	Total 2022
	£	£	£	£
Brought forward	332,261	134,506	466,767	369,656
Income & Expenditure Account	(285,423)	165,494	(119,929)	(105,375)
Transfer from Restricted Funds	146,332	-	146,332	202,586
Carried forward	193,170	300,000	493,170	466,767

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c) Restricted Funds

	At 1st April 2022	Incoming	Outgoing	Management Transfer	Internal Charges/Overheads	Transfers from/ to Unrestricted Funds	At 31st March 2023
	£	£	£	£	£	£	£
Accessibility Projects Moondance	0	35,000	0	0	0	0	35,000
BCT Adv Play & Dev officer Plan 2	17,506	60,546	59,197	3,447	4,860	0	10,548
BCT Development officer	-23	0	0	0	0	-23	0
BCT Plan 2	11,453	17,458	10,103	1,402	0	0	17,406
Moondance BME	9,545	0	0	0	0	9,545	0
Cadwyn Clwyd	0	13,149	21,544	0	62	0	-8,457
Cadwyn Community Buildings	0	24,480	24,352		102	26	0
Community Transport	9,661	0	4,701	0	0	0	4,960
Core Buildings	135,247	0	5,842	0	0	0	129,405
Glyndwr Art Grant	0	3,000	0	0	0	0	3,000
Gwersyllt Warm Space	0	950	950	0	0	0	0
H&SC Facilitator & Dev Officer	3,012	42,452	24,515	5,044	5,175	0	10,730
Holocaust memorial	0	2,000	1,829	171	0	0	0
John Leece Jones Memorial	-1,115	0	0	0	0	-1,115	0
LSCC Lil Stars	1,246	15,150	13,531	1,800	2,810	0	-1,745
LSCC Capital Grant	2,078	0	125	0	0	0	1,953
LSCC Community Foundation	3,802	0	2,092	0	0	0	1,710
LSCC EYDCP	155	1,500	0	0	0	0	1,655
LSCC Flying Start	-7,304	81,762	57,761	7,000	14,203	0	-4,506

LSCC Avow loneliness & Isolation Grant	0	5,000	5,000	0	0	0	0
LSCC Moondance	2,447		2,674	0	0	-227	0
LSCC Play innovation	316	0	0	0	0	0	316
LSCC RRRS Grant	205	2,367	1,481	0	0	0	1,091
LSCC Steve Morgan	394	0	0	0	0	0	394
LSCC Summer of Fun	0	470	300	0	0	0	170
LSCC Winter of Wellness	579	0	0	0	0	0	579
MAD Grant	4,374	1,602	5,335	0	0	0	641
Play Barclaycard Football Fund	0	500	175	0	0	0	325
PM BCT Adventure Play	21	0	0	0	0	21	0
PM Child Poverty Strategy	0	1,000	900	100	0	0	0
PM CIN	5,083	22,512	13,714	1,529	1,529	7,228	3,595
PM Drama Club	1,066	0	630	31	0	0	405
PM Families First	0	16,369	9,188	1,637	1,943	0	3,601
PM Families First 2	0	12,975	0	0	0	0	12,975
PM Play Donations	11,380	1,230	520	0	0	0	12,090
PM Play Lottery	2,795	90,227	86,403	6,175	7,672	-7,228	0
PM Play Neighbourly	260	1,190	365	0	0	0	1,085
PM WCBC Holiday/Summer of fun	2,185	0	4,460	0	0	-2,575	300
PM Play Winter Pressures	3,478	0	3,239	0	0	0	239
PM WCBC City of Culture	0	1,000	0	0	0	0	1,000
PM WCBC holiday	11,134	15,000	7,109	0	0	2,575	16,450
PM WG Holiday Playworks	0	12,000	260	0	0	0	11,740
Social Media Training	4,550	0	0	0	0	897	3,653
Youth led Grants	6,364	6,650	8,291	650	0	0	4,073

VSEF	-24	0	0	0	0	-24	0
WAPM Drama Club	0	621	565	56	0	0	0
WAPM Youth Club	0	1,245	1,132	113	0	0	0
WCBC 3rd Sector Hub	35,000	500	15,638	4,368	4,921	-27394	37,967
WBC Ageing Well	47,727	72,000	39,937	4,267	4,855	70,668	0
WCBC City of Culture	0	11,500	9,250	1,500	0	0	750
WCBC Food Poverty	5,452	20,000	25600	0	0	-148	0
WCBC Funding & advice	7,750	0	-162	0	0	7,750	162
WG Food Poverty	3918	0	5,000	0	0	-1082	0
WG Winter Pressures	10,000	0	10,273	0	0	0	-273
Shopmobility Warm Space	0	1,000	988	0	16	0	-4
rounding	-2	1	-3	0	-2	1	5
Total	351,715	594,406	484,804	39,290	48,147	58,895	314,985

Management charges/Internal charges totalling £87,439 represent grant monies expended on services provided by AVOW during the year. Management transfers include contribution towards AVOW's administration according to the terms of the grant. Transfers from unrestricted funds represents any overspends which have been covered by general funds. The negative balances at the 31st March 2023 are timing issues and will be carried forward to the 2023/2024 accounts.

All the grants listed above are held by AVOW and managed according to their contract restrictions. All restricted funds are used to provide services, assistance and advice to our members, service users and members of the public in the Wrexham area and further afield. All expenses are applied against the correlating income. The property grant relates to the grant AVOW received to purchase Ty Avow, depreciation is charged against the income on an annual basis. Further details of these projects can be found in the Trustees Annual Report.

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15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fund Balances at 31st March 2023 are represented by:				
Tangible Fixed Assets	129,405	99,384	228,789	257,762
Net Current Assets	363,765	215,601	579,366	560,720
	493,170	314,985	808,155	818,482
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fund Balances at 31st March 2022 are represented by:				
Tangible Fixed Assets	122,515	135,246	257,762	193,981
Net Current Assets	344,251	216,469	560,720	459,635
	466,767	351,715	818,482	653,616

16 RELATED PARTY TRANSACTIONS

Scot Owen is Chair of the Board of Trustees at Treasure Chest, a childcare provider based at Park CP School. Treasure chests are clients of AVOW payroll services. Sales Transactions during the year totalled £1,300 (2021: £1,355). Scott also manages Xplöre who are potential beneficiaries of AVOW and providers of services to The Land. Sales transactions £91 (2022: £367).

Berni Durham-Jones (retired in year) is a trustee of Stepping Stones North Wales who are a payroll client of AVOW payroll service. At the yearend Stepping Stones have a credit balance of £nil (2022: £nil). Sales transactions through the year totalled £1,095 (2022: £556).

Peter Howell is a Councillor for Wrexham County Borough Council, a Community Councillor for Gwërsyllt and a Committee member of Wrexham Athletics club who are potential beneficiaries of AVOW.

