

POWYS ASSOCIATION OF VOLUNTARY ORGANISATIONS CYMDEITHAS MUDIADAU GWIRFODDOL POWYS

England & Wales · Charity number 1069557

Details

Other names PAVO

Status Registered

Legal form Charitable company

Company number [03522144](#)

Registered 1998-05-14

Register [View on the Charity Commission register](#)

Contact

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Plas Dolerw
Milford Road
Newtown
Powys
SY16 2EH

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Email admin.finance@pavo.org.uk

Website www.pavo.org.uk

Activities

Objects: 4(1) To deliver and fulfil any charitable purposes that are consistent with the stated values of the organisation for the benefit of the public, principally but not exclusively in the local government area of Powys and its environs (hereinafter called the “area of benefit”) and, in particular, build the capacity of third sector organisations and individuals, and provide them with the necessary support, information and services to enable them to pursue or contribute to any such charitable purpose. 4(2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit and to that end to bring together into membership of the Charity persons and organisations engaged in the furtherance of the said purposes within the County of Powys.

Activities: Enable voluntary & community groups to work more effectively & by working in partnership with others & by responding positively. We seek to strengthen & empower communities throughout Powys. To ensure an effective support structure for voluntary organisations in all fields of activity within Powys that is independent of the statutory sector & directly accountable to local voluntary organisations.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** COUNTY OF POWYS
- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,897,916	£4,761,129	£1,809,655	53
2024-03-31	£2,647,876	£2,467,558	£1,672,868	55
2023-03-31	£2,618,628	£2,579,531	£1,492,550	52
2022-03-31	£2,521,798	£2,332,651	£1,453,453	57
2021-03-31	£2,501,973	£2,361,850	£1,264,307	48

Trustees

Name	Role	Appointed
Cllr Wendy Christine Beaven		2020-11-20
DAVID ROWLAND PRICE		2024-11-07
Elin Wozencraft		2024-11-29
Gary Mitchell		2020-11-20
Jamie Burt		2018-01-26
Jennifer Owen Adams		2024-09-27
Lisa Griffiths		2024-11-07
MYRA FRANCIS		2023-10-24
Margaret Evitts		2018-11-13
Peter Richard Swanson		2018-11-13
WILLIAM DENSTON POWELL		2016-11-08

Accounts

REGISTERED COMPANY NUMBER: 03522144 (England and Wales)
REGISTERED CHARITY NUMBER: 1069557

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
for
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

D.R.E. & Co. (Audit) Limited
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

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for the Year Ended 31 March 2025**

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**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES	Mrs W C Beaven Mrs P A Buchan (resigned 7.11.24) Mr J Burt Mrs M H Evitts Mrs D C Jones (resigned 7.11.24) Mr G Mitchell Cllr. W D Powell Mr P R Swanson Mrs M Francis Ms L Griffiths (appointed 7.11.24) Ms J E Owen Adams (appointed 27.9.24) Mr D R Price (appointed 7.11.24) Ms E Wozencraft (appointed 29.11.24)
COMPANY SECRETARY	Mrs A S L Owen
REGISTERED OFFICE	Unit 30 Ddole Road Enterprise Park Llandrindod Wells Powys LD1 6DF
REGISTERED COMPANY NUMBER	03522144 (England and Wales)
REGISTERED CHARITY NUMBER	1069557
AUDITORS	D.R.E. & Co. (Audit) Limited 7 Lower Brook Street Oswestry Shropshire SY11 2HG
BANKERS	HSBC Bank Plc The Cross 1 Broad Street Newtown Powys SY16 2LX
KEY MANAGEMENT TEAM	
Chief Executive Officer	Mrs C Swales
Head of Internal Services	Mrs A Owen
Head of Third Sector Development	Mrs M Muireasgha - left 31 January 2025
Head of Health, Well-being & Partnerships	Mrs S Healey

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

PAVO's mission statement is-

PAVO provides essential services to support third sector organisations and to improve people's lives.

This is encapsulated in 'Helping organisations; improving people's lives'.

The stated objects of the organisation were reviewed in 2021 and the updated version was approved by the members at the 2021 AGM. They are-

(1) To deliver and fulfil any charitable purposes that are consistent with the stated values of the organisation for the benefit of the public, principally but not exclusively in the local government area of Powys and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and individuals, and provide them with the necessary support, information and services to enable them to pursue or contribute to any such charitable purpose.

(2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit and to that end to bring together into membership of the Charity persons and organisations engaged in the furtherance of the said purposes within the County of Powys.

Our strategic and business planning processes ensure that all activities undertaken within the organisation are designed and delivered in furtherance of our mission statement and these charitable objects, having regard to the Charities Commission guidance on public benefit.

Previous strategic planning cycles have covered a period of three years. The trustees have decided to move to a five-year cycle from 2022 onwards. This will bring the PAVO planning cycle into alignment with those of key partners. PAVO's strategic purpose is to be:

- PAVO is a CATALYST for voluntary action
- PAVO articulates a legitimate VOICE on behalf of Powys' Communities & Third Sector
- PAVO is a HUB of essential information
- PAVO is effectively governed and managed

Following a period of external and internal engagement, the Board at its meeting on 29th March 2019 adopted the plan. The outcomes within the strategic plan align to local and national shared outcomes.

The PAVO business plan for 2024-2025 details the operational objectives that were set for the year under each strategic purpose, to deliver these planned outcomes.

Half-yearly report cards were developed to inform the Board of progress towards the achievement of the strategic and operational objectives and the activities undertaken in the year in furtherance of these operational objectives, and the difference that these made.

Grantmaking

PAVO does not provide grants directly from its own funds but acts as sponsor for various grant schemes. Grant making policy is therefore determined by the terms and conditions laid down by the funders of the individual schemes, which are incorporated into the rules for applications to each grant fund.

**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

- How our activities delivered public benefit

Details of key expenditure relating to each of the strategic purposes, as well as key achievements against the operational objectives set out in the Business Plan for each of these, are highlighted below, illustrating some of the ways in which our work has made a difference. Information on all of our achievements may be found in the report cards for the year.

PAVO is a Catalyst for Voluntary Action

Planned Outcomes & Measures:

- Those involved in running third sector organisations have increased confidence in leading their organisations, improved ability to recruit and retain skilled trustees and increased skills and knowledge to lead their organisations
- Third sector organisations are resourceful and have the skills, knowledge and capacity to sustain their organisations
- Those involved in third sector organisations are better able to access information, advice and support on governance
- Third sector organisations develop and provide services that effectively address identified needs
- More individuals and communities access activities, services and facilities provided by third sector organisations

- o 1189 Activities delivered to support trustees
- o 1286 Occasions when support provided to improve resilience and sustainability
- o 375 Occasions when support provided to establish a new organisation or service
- o 328 Participants on training courses
- o 669 Organisations provided with advice and guidance
- o 475 Interactions involved an aspect of governance
- o 2226 People had support from the Community Connector Service
- o 286 People received support from Powys Befriending Service

During this financial year there were a number of short-term funded projects resulting in a temporary increase in officer capacity and an increased opportunity for bespoke organisational support, this is reflected in higher than average statistics for organisational and trustee support. It was valuable for the sector to have access to specialist support for certain areas of organisational leadership and management.

Governance requests involving legal structures and documents is proving to be a growth area.

The training offer continues to provide challenges this year, however a variety of courses have been delivered to meet the needs of the sector.

PAVO continues to host the Heart of Wales Line Community Rail Officer, and this is proving a valuable partnership with the community and transport sectors.

The Active Offer project continues to provide support to third sector organisations and care providers to offer their services through the Welsh language.

- Organisations involving volunteers have access to high quality information, advice and support to recruit and manage volunteers
- Organisations involving volunteers are able to learn and continuously improve the volunteering experience
- Volunteers contribute their knowledge, skills and experience and are integral to a thriving and sustainable third sector
- Volunteering grant funds deliver excellent projects as a result of high quality applications from a diverse range of third sector organisations

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys (Registered number: 03522144)**

**Report of the Trustees
for the Year Ended 31 March 2025**

- Volunteers are engaged in delivering quality services which achieve what matters to communities and individuals

- o 105 Occasions when support provided to organisations to recruit and manage volunteers
- o 459 Interactions with organisations involved an element of volunteering
- o 153 Volunteers involved in delivering Powys Befriending Service

Powys Volunteer Centre continues to support organisations to provide quality volunteering opportunities and attract and retain volunteers, and to support people who wish to volunteer. The Centre worked with Delivery Partners to ensure reach across Powys.

Short-term funded projects supported improvement of digital skills and digital volunteer placements for individuals, and also the recruitment and support of trustees across the county.

This year the Powys Volunteer Centre was subject to an independent review, recommendations included a rename and rebrand and the project will be known as PAVO Volunteering in Powys in future.

The number of volunteers engaged with Powys Befriending Service has increased during the year, and volunteers are benefitting from an improved volunteer support system.

- Third sector organisations effectively secure and generate the resources they need to survive and grow

- o 1339 Interactions related to support provided for sustainable funding
- o £61,995 awarded following PAVO support
- o £2,707,556 awarded via PAVO grant schemes

The largest proportion of officer support is associated with funding, this year organisations received a considerable amount of 1:1 support, some but not all of these activities were associated with bespoke PAVO facilitated grant schemes. Meet the Funder and Funding Fair events continued to prove popular this year, supporting organisations to access direct advice from external funders and grant making foundations.

This year the organisation again increased the number of facilitated grant schemes, this included a number of short term funded projects with attached grant schemes. The amount distributed by PAVO this year was significantly greater than the previous year.

The Regional Integration Fund resources the PAVO Social Value Project. The scheme has enabled communities to identify gaps in services to support health and well-being, and third sector organisations to respond to those needs with a dedicated grant scheme to deliver projects.

PAVO articulates a legitimate VOICE on behalf of Powys' Communities & Third Sector

Planned Outcomes & Measures:

- Third sector organisations meaningfully engage with public bodies in policy development and service co-production
- Public bodies recognize and value the current and potential contribution of third sector organisations

- o 1386 interactions involved the theme of Influence & Engagement

Networks facilitated during the year include Community Buildings Network (Virtual), Powys Agri Wellbeing Support, Powys Advocacy Network, the PAVO Health & Wellbeing Network, Dementia Network, Transport Network, Locality Networks, Volunteer Involvers Network and Mental Health Providers Network. The relaunch took the form of a day conference for stakeholders from third and public sector organisations.

The Regional Integration Fund provides resources to support citizen and carer representatives to contribute to the Regional Partnership Board. This ensured that user and carer voices influence at the highest level.

**Report of the Trustees
for the Year Ended 31 March 2025**

- Third sector organisations play an active role in engaging and working with people and communities, including seldom heard groups
- The voices of individuals and groups inform and influence policy development, service planning and delivery
- o We created 106 opportunities for service user participation
- o We supported understanding or shaping of co-production of services on 353 occasions
- o The voice of people or organisations was used to inform service planning on 280 occasions

The Locality Networks have continued to provide an effective mechanism for organisations to share information, network and consider local needs. A dedicated administrator services the networks and manages membership. Information, data and intelligence from the networks influenced service development and planning via the Social Value Forum.

Work continues to support mental health lived experience participation in service planning and development, as does work to facilitate the older people's forum.

The funding for the Health Promotion Facilitator projects ended during the year.

- PAVO is a valued member of strategic partnerships and makes effective use of the data, intelligence and evidence it gathers to influence discussions so that decisions are made which respect and value what matters to people and communities
- The feedback from individuals supported by third sector services is used effectively in service planning and delivery to ensure that more people are able to do what matters to them.
- o 133 issues identified through community service, user or carer participation
- o 280 occasions where the voice of citizens, service users, carers or third sector organisations was used to inform policy, planning or the development of services

PAVO officers are members of a variety of partnerships including working groups, multiagency meetings and formal strategic partnerships. This is at local, regional and national level. Whilst this ensures effective flow of information and intelligence between the sectors, it places a demand on staff capacity. Representation at partnership meetings has been subject to review during the year.

PAVO is a HUB of essential information

Planned Outcomes & Measures:

- Individuals have access to high quality information, advice and support to participate in volunteering
- Third sector organisations receive the high quality and effective information, advice and support they require
- The contribution of volunteering to the well-being of Wales is recognised by decision-makers and the public
- o 873 Members of PAVO
- o 855 individuals signed up to a volunteer placement
- o PAVO recorded 4409 interactions with organisations

Another busy year for advice and guidance. Powys Volunteer Centre continued to work with delivery partner organisations across the county to deliver an effective volunteering service. The Third Sector Support Wales online volunteer management system - Volunteering Wales still continues to pose challenges to PAVO and delivery partners. Recruiting and retaining volunteers remains an issue for the sector, organisations are keen to embed good practice in an effort to promote their volunteering opportunities and are seeking support from PAVO to do so. The Powys Volunteer of the Year Awards celebrated volunteering across the county. For part of the year, the posts of Health and Well-being Information Officer and Mental Health Participation Officer were vacant, resulting in some planned bulletins not going out, capacity was provided within the Administration Team to assist until the posts were filled to ensure that organisations and individuals received timely information.

**Report of the Trustees
for the Year Ended 31 March 2025**

- Individuals (including professionals supporting individuals) have access to high quality information, advice and support to access third sector activities, services and facilities to achieve what matters to them
- Third sector organisations are able to network, learn from each other, support each other and share best practice
- More individuals achieve what matters to them as a result of joint working by third and public sector organisations

- o 1341 Participants at PAVO facilitated networks and forums
- o 38 Third sector networking events organised.
- o 1087 Occasions when joint working arrangements are facilitated in order to improve services

The Community Connector service continues to experience a high demand for support. A significant aspect of the work includes attendance at Multi-disciplinary Meetings and Virtual Ward Meetings, this ensures effective joint working between public and third sector services to support people to achieve what matters to them.

PAVO is effectively governed and managed

Planned outcomes & measures:

- People, communities and third sector organisations across the whole of Powys have increased awareness of PAVO and services provided.

The communications work continued, further improvements in the effectiveness of social media recorded. New leaflets for each department and services were launched. New style e-bulletins were developed during the year.

- Powys' diverse communities and third sector organisations have improved access to PAVO services and activities.

Delivered a range of activities and services in varying locations and digitally to maximise access for all geographical areas in Powys, and to meet the needs of all communities. We had additional funding during the year to deliver a variety of projects which promoted inclusion via numeracy and digital skills training, with third sector organisations delivering directly to local communities.

- PAVO is a 'digital first' organisation.

Used a wide range of digital applications to maximise access to information and resources. Increased the use of digital solutions to manage internal processes more efficiently. Delivered a bespoke project during the year to increase digital volunteering opportunities, and support individuals to develop new digital skills.

- PAVO does all it can to tackle climate change and improve sustainability.

Retained the opportunity for hybrid working for staff, and promoted virtual meetings wherever practical thereby reducing travel emissions. We commissioned an energy efficiency survey of Unit 30, and obtained quotations for solar panels for installation during the following financial year.

- PAVO is effectively governed and managed.

**Report of the Trustees
for the Year Ended 31 March 2025**

Carried out all necessary tasks to ensure the good governance and effective running of the organisation, identifying and managing risks to fulfilling our strategic purpose and to our sustainability. Developed, implemented and monitored the annual PAVO budget to deliver the 2024-25 operational business plan. Continued to carry out the internal audit programme and review of policies and procedures. This year the internal audit programme focussed on: confidentiality and Data Protection and Equality, Diversity and Inclusion. A considerable number of policies and procedures were reviewed, catching up on the backlog arising from the two years of the pandemic. The Annual Staff Survey was carried out and reported to Board. The organisation uses the internal audit programme and the surveys to identify issues and drive forward continuous improvement and developed a new internal quality assurance system to be rolled out during the next financial year.

FINANCIAL REVIEW

Principal funding sources

Overall income generated from trading activities in accordance with its objectives during the year totalled £53,180 (£57,439 - 2024). This included £13,640 (£17,694 - 2024) from all training activities and £22,110 (£22,187 - 2024) from the bookkeeping service. The principal sources of funding, however, continue to be grants, contracts and service level agreements, mainly with national and local government and other statutory agencies and with charitable trusts.

Total funds distributed during the year totalled £2,704,681 (£591,324 - 2024). £320,000 was distributed through the Social Value Forum, £2,145,943 through the Shared Prosperity Fund. A total of £238,738 was distributed through an additional seven grant schemes. The grant funds for which PAVO acted as sponsor during the year were principally funded by Powys Teaching Health Board and Powys County Council largely through the SPF program funded from Central Government.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the trustees judge to be appropriate in the interests of the organisation. PAVO Trustees are currently reviewing the process of investments within the organisation.

Reserves policy

At 31st March 2025 PAVO held total funds of £1,809,655 (£1,672,868 - 2024). Of these funds £635,218 (£605,510 - 2024) are restricted and not therefore available for general purposes. Of the remaining £1,174,437 unrestricted funds, no funds have been designated or otherwise committed. £244,977 (£245,768 - 2024) of the unrestricted funds can only be realised by disposing of tangible fixed assets, giving reserves available to cover 6 months operating costs of £907,140 (£821,590 - 2024).

The accounts at the 31 March 2025 show Net income over expenditure of £136,787 of which £29,708 are restricted funds and £107,079 unrestricted.

Established good practice is that charities should hold reserves equivalent to six months of operating costs. PAVO trustees have agreed that the level of reserves held by PAVO should permit the organisation to deliver its services for a period of six months, including long term lease commitments. Based on 2025/26 budgets this amounts to £935,712 (£881,649 - 2024).

The trustees are satisfied that the increased contributions that it is having to make to the PCC pension scheme can continue to be made from projected future income without impact on its planned levels of charitable expenditure. Following the completion of a risk sharing agreement with PCC, PAVO is no longer liable for past service liabilities, the risk of which has passed to PCC.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Pensions

The charity operates a stakeholder pension scheme for all staff other than three long term employees who are members of the PCC scheme, which has been closed for new members since 2005. Following PAVO's auto enrolment staging date in October 2015, all new and current eligible staff have been auto enrolled into this scheme. Staff have the option to opt out of the auto-enrol scheme if they wish and a number have chosen to do so.

The charity participates in the Powys County Council Pension Fund. Up until 31st March 2016 FRS 17 was fully implemented in the financial statements. PAVO has since signed a risk sharing arrangement with Powys County Council. Under this agreement the requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. It is therefore more appropriate that the pension costs are accounted for on a defined contribution basis, as the risk sharing arrangement means that the definition is more closely related to that definition.

FUTURE PLANS

The organisation has in place a Strategic Plan to cover the period from 2022-2027 to deliver PAVO's strategic purposes: PAVO is a CATALYST for voluntary action, PAVO articulates a legitimate VOICE on behalf of Powys's Communities and Third Sector and PAVO is a HUB of essential information as well as PAVO is effectively governed and managed. The organisational values were revisited, refreshed and updated within the plan. The plan identifies the outcomes we hope to achieve for third sector organisations, communities and individuals. Our identified outcomes contribute to each of our strategic purposes and (working as part of Third Sector Support Wales - TSSW) the key pillars of Good Governance, Effective Influence & Strategic Engagement, Volunteering and Resourcing a Sustainable Sector.

Each year PAVO creates a business plan that outlines the activities planned for the year in order to deliver the strategic purposes. A robust analysis of the operating environment has been carried out, and the actions contained within the Business Plan for 2025-26 is set within the context of the identified opportunities and challenges facing both the organisation and the wider third sector. Third Sector Support Wales changed its planning cycle during the last financial year, and introduced a Strategic Business Case for 2025-28. This updated strategic plan moved away from the original strategic purposes and introduced a Theory of Change based set of outcomes. The PAVO Board reviewed these alongside our organisational strategic purposes and outcomes. The Business Plan for 2025-26 reflects the adoption of some of these new outcomes and is formatted differently to previous years.

The Business Plan sets out the positive outcomes for organisations and individuals which we plan to contribute towards achieving. We plan to deliver a range of activities, projects and services, most of which will contribute to more than one of our strategic purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered charity that was constituted as a company limited by guarantee in 1998 and is therefore governed by a Memorandum and Articles of Association. In line with good practice the Board reviewed the governing document in 2021 and the latest version was adopted at the AGM in November 2021.

Membership is open to third sector organisations as defined in Article 4(3) (a) and town and community councils in Powys. In accordance with Article 30(2) prospective members must apply to the Charity in the form required by the Trustees and be approved by the Trustees. **At 31 March 2023, the organisation had 833 members.** In the event of the company being wound up members are required under Article 3 of the Memorandum and Articles of Association to contribute an amount not exceeding £10.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purposes of charity law and trustees add value to the board in many different ways. A trustee may act in various capacities and these are all taken into consideration when identifying the skills and attributes required of a new trustee.

The procedure for recruitment and appointment of trustees ensures that an audit of competencies, experience and interest of the current board and of those members who are due to retire or stand down is undertaken before the recruitment process begins.

While nominations from member organisations remain the foundation of the process, the competencies audit is a proactive approach to recruitment among the membership that assists in identifying individuals who might bring the requisite qualities, competency and experience to the PAVO board, while also reflecting the diverse interests of the membership and the ethos of PAVO.

Organisational structure

A new governance structure, reflecting the growth of the organisation and the complexity of its operations, was introduced in 2002 and was updated in November 2010 to a maximum of 9 trustees to be elected, together with up to 3 co-opted and up to 3 ex-officio trustees. Where appropriate, advisory groups that focus on specific projects continue to assist PAVO staff to achieve the outcomes of their projects.

The Chief Executive Officer has delegated powers to exercise all of PAVO's functions not expressly reserved or otherwise delegated by the board. A schedule of these delegated powers is attached to the Rules of the organisation and any delegation of these powers may be exercised by any officer authorised by the Chief Executive Officer either generally or specifically. However, the Chief Executive Officer retains accountability for any delegated function carried out by another PAVO officer.

An Executive Management Team, comprising the Heads of Internal Services, Third Sector Development and Health, Wellbeing and Partnerships, meets regularly, a wider Management Team which includes Senior Officers meets quarterly. The Head of Third Sector Development left during the year, and the role has not been replaced. The responsibilities have been absorbed into the remaining Executive Management posts. These tiers of management assist the Chief Executive Officer in the exercising of the delegated powers and operational management of the organisation.

Induction and training of new trustees

The recruitment and appointment process is structured to ensure that newly appointed trustees have a sound knowledge of the working and structure of the organisation. This is underpinned by the provision of a comprehensive trustee induction pack.

All new trustees receive induction training during the month following their appointment and this is followed up by a further programme of training that is delivered regularly to the whole Board.

Pay policy for senior staff

The directors consider that the board of trustees, and the Executive Management Team, comprising of the Chief Officer and Heads of Department, constitute the key governance and management personnel of the charity responsible for directing, implementing and monitoring the purpose and business of the charity. Trustees are not remunerated but are entitled to claim reimbursement of reasonable expenses of office. Details of trustees' expenses and related party transactions are disclosed in notes 9 and 20 to the accounts.

The remuneration of the CEO is reviewed by a remuneration committee, a sub-group of the board of trustees. The committee makes recommendations to the board regarding CEO remuneration. The trustees benchmark CEO pay against comparable roles and organisations. The salaries of other staff members, including senior managers, are referenced by the National Joint Council for Local Government Services NJC. All pay levels are reviewed annually and normally change in line with any agreement reached through the NJC should the trustees consider that this is appropriate in light of the budget forecasts for the coming period.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

It is inevitable, given the stated objects of the organisation (see below), that much of the work of the organisation involves working closely with national and local government and other statutory agencies, including the Welsh Government, Powys County Council and the Powys teaching Health Board, with other voluntary organisations, both in Powys and throughout Wales, including the Wales Council for Voluntary Action and other County Voluntary Council partners in the Third Sector Support Wales (TSSW) partnership and with the voluntary and community groups, numbering more than four thousand, that operate in Powys. Systems are in place for trustee declarations of related parties and required transaction disclosures, in 2020 the process was extended to staff and is renewed annually.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A comprehensive risk register was established in 2006, detailing the risks, current controls in place to mitigate the risks, any further action required, monitoring processes, responsibility for monitoring and assessment and review dates for each of the following areas of potential risk:

Finance
Governance and management
Operations
Environment and external factors
Compliance

The assessments have established that there are no major areas with a high level of uncontrolled risk. They have also enabled the Board of Trustees to develop a risk management action plan to ensure that, wherever possible, further controls are introduced in areas that are currently assessed as presenting a medium or medium to low risk. The full risk register was reviewed by the Senior Management staff in the Spring of 2024 and the review established that no significant changes are required, however a number of small changes were made to reflect the updated context within which the organisation is operating in.

This overarching assessment of organisational risk is supplemented not only by annual reviews of the assessments of risks to the health, safety and welfare of staff but also by a systematic process for the identification of risk in respect of new projects and initiatives and the relevant control measures or mitigations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Approved by order of the board of trustees on 6 November 2025 and signed on its behalf by:

Mr J Burt - Trustee

**Report of the Independent Auditors to the Members of
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinion

We have audited the financial statements of Powys Association of Voluntary Organisations (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (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 2025 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 UK, including the FRC'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions 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 Strategic Report and the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Strategic Report and the Report of the Trustees. We have nothing to report in respect of the following matters where the 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 Statement of Trustees' Responsibilities, 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.

**Report of the Independent Auditors to the Members of
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the client's operating sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- reviewing the client's system notes and internal controls.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**Report of the Independent Auditors to the Members of
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

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 Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aled Davies FCCA (Senior Statutory Auditor)
for and on behalf of D.R.E. & Co. (Audit) Limited
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

6 November 2025

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

		Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,556	-	2,556	80
Charitable activities	5				
Grants and Donations		487,027	4,329,347	4,816,374	2,575,980
Investment income	4	25,806	-	25,806	14,377
Other income	6	53,080	100	53,180	57,439
Total		568,469	4,329,447	4,897,916	2,647,876
EXPENDITURE ON					
Charitable activities	7				
Grants		73,050	2,631,631	2,704,681	591,324
Expenditure for operational objectives		388,340	1,668,108	2,056,448	1,876,234
Total		461,390	4,299,739	4,761,129	2,467,558
NET INCOME		107,079	29,708	136,787	180,318
RECONCILIATION OF FUNDS					
Total funds brought forward		1,067,358	605,510	1,672,868	1,492,550
TOTAL FUNDS CARRIED FORWARD		1,174,437	635,218	1,809,655	1,672,868

The notes form part of these financial statements

**Powys Association of
Voluntary Organisations**
Cymdeithas Mudiadau Gwirfoddol Powys (Registered number: 03522144)

**Balance Sheet
31 March 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	15	244,977	245,768
Investments	16	10	10
		244,987	245,778
CURRENT ASSETS			
Debtors	17	779,865	577,755
Cash at bank and in hand		1,204,153	1,125,171
		1,984,018	1,702,926
CREDITORS			
Amounts falling due within one year	18	(419,350)	(275,836)
NET CURRENT ASSETS		1,564,668	1,427,090
TOTAL ASSETS LESS CURRENT LIABILITIES		1,809,655	1,672,868
NET ASSETS		1,809,655	1,672,868
FUNDS	21		
Unrestricted funds		1,174,437	1,067,358
Restricted funds		635,218	605,510
TOTAL FUNDS		1,809,655	1,672,868

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 November 2025 and were signed on its behalf by:

Mr J Burt - Trustee

The notes form part of these financial statements

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	53,176	89,445
Net cash provided by operating activities		53,176	89,445
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,300)
Interest received		25,806	14,377
Net cash provided by investing activities		25,806	13,077
Change in cash and cash equivalents in the reporting period		78,982	102,522
Cash and cash equivalents at the beginning of the reporting period		1,125,171	1,022,649
Cash and cash equivalents at the end of the reporting period		1,204,153	1,125,171

The notes form part of these financial statements

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	136,787	180,318
Adjustments for:		
Depreciation charges	791	880
Interest received	(25,806)	(14,377)
Increase in debtors	(202,110)	(138,828)
Increase in creditors	143,514	61,452
Net cash provided by operations	53,176	89,445

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	1,125,171	78,982	1,204,153
	1,125,171	78,982	1,204,153
Total	1,125,171	78,982	1,204,153

The notes form part of these financial statements

1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost and 20% on reducing balance

Land and buildings - the charity follows a programme of regular refurbishment and maintenance of its property in order to maintain it to a high standard. Accordingly, in the opinion of the trustees, any element of depreciation would be immaterial and therefore no provision has been made.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where a transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

3. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	2,556	80

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	25,806	14,377

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Grants	4,816,374	2,575,980

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Wales Council for Voluntary Action	475,303	458,797
PCC Funding to deliver specific projects / services	2,551,808	469,063
PtHB Funding to deliver specific projects / services	1,571,157	1,426,899
Other	7,381	17,531
Garreg Lwyd Windfarm	112,735	103,868
Refugee Support	5,000	-
HOWL Development Co	-	26,242
Transport For Wales	92,890	73,580
CVC Cymru	100	-
	4,816,374	2,575,980

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. OTHER INCOME

	31.3.25	31.3.24
	£	£
Expenses recovered	2,210	456
Sundry income	15,220	17,102
Training	13,640	17,694
Book keeping and payroll	22,110	22,187
	<u>53,180</u>	<u>57,439</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Grants	-	2,704,681	-	2,704,681
Expenditure for operational objectives	2,036,723	-	19,725	2,056,448
	<u>2,036,723</u>	<u>2,704,681</u>	<u>19,725</u>	<u>4,761,129</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	1,784,053	1,582,828
Rent and rates	17,561	20,650
Building and equipment maintenance	2,498	2,332
Heat, light and cleaning	14,830	15,740
Postage and telephone	21,607	28,039
Stationery and printing	18,584	16,324
Advertising	2,739	1,373
Sundries	60	1
Travel and subsistence	23,062	24,605
Staff training and courses	1,857	7,308
Publications and journals	140	391
Subscriptions	3,290	1,650
Meetings and conferences	17,391	11,748
Computer running costs	41,827	33,800
Vehicle Maintenance	4,667	2,622
Contracts/freelance	55,127	81,851
Recruitment	-	807
Volunteer's Expenses	8,875	5,014
Translations	267	2,592
Infoengine	16,042	16,042
Staff Welfare	955	717
CRB checks	500	478
	<u>2,035,932</u>	<u>1,856,912</u>
Carried forward		

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.3.25	31.3.24
	£	£
Brought forward	2,035,932	1,856,912
Depreciation	791	880
	<u>2,036,723</u>	<u>1,857,792</u>

9. GRANTS PAYABLE

	31.3.25	31.3.24
	£	£
Grants	<u>2,704,681</u>	<u>591,324</u>

The total grants paid to institutions during the year was as follows:

	31.3.25	31.3.24
	£	£
Volunteer Centre	63,864	59,872
Social Value Development Grants	320,000	170,000
Community Transport Grants	24,000	-
Small Health Grants	26,913	21,760
Garreg Lwyd Windfarm Grants	104,552	98,801
Gwirvol/Youth Led Grants	6,868	6,200
Heart Of Wales Line Grants	-	9,500
Various	6,540	-
Refugee Support	6,001	4,691
Shared Prosperity	2,145,943	200,000
Connected Communities	-	17,000
Mick Bates	-	3,500
	<u>2,704,681</u>	<u>591,324</u>

See note 22 for a full breakdown of grants distributed during the year ended 31st March 2025.

10. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Expenditure for operational objectives	<u>247</u>	<u>19,478</u>	<u>19,725</u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration	3,600	6,000
Depreciation - owned assets	791	880
	<u><u> </u></u>	<u><u> </u></u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Reimbursements made to Trustees in respect of travel expenses incurred by six (2024 two) Trustees in the performance of their duties amount to £727 (2024: £342).

13. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	1,540,279	1,365,057
Social security costs	136,737	120,700
Other pension costs	107,037	97,071
	<u><u>1,784,053</u></u>	<u><u>1,582,828</u></u>

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

	31.3.25	31.3.24
Project	49	47
Support	8	8
	<u><u>57</u></u>	<u><u>55</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£70,001 - £80,000	1	-
	<u><u> </u></u>	<u><u> </u></u>

The total emoluments for key management personnel, as defined in the Report of the Trustees (page 1), were £251,578 (2024: £199,602). This figure includes £29,402 in relation to payments in lieu of notice and redundancy for 1 employee.

As at 31st March 2025 there were 50 (2024: 53) employees accruing benefits under money purchase pension schemes and 3 (2024: 3) employees accruing benefits under the Powys County Council defined benefit pension scheme.

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. STAFF COSTS - continued

The charity participates in the Powys County Council Pension Fund which has both defined benefit and defined contribution sections. The requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. Therefore the pension costs are accounted for on a defined contribution basis.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80	-	80
Charitable activities			
Grants and Donations	473,392	2,102,588	2,575,980
Investment income	14,377	-	14,377
Other income	52,940	4,499	57,439
Total	540,789	2,107,087	2,647,876
EXPENDITURE ON			
Charitable activities			
Grants	70,064	521,260	591,324
Expenditure for operational objectives	404,736	1,471,498	1,876,234
Total	474,800	1,992,758	2,467,558
NET INCOME	65,989	114,329	180,318
RECONCILIATION OF FUNDS			
Total funds brought forward	1,001,369	491,181	1,492,550
TOTAL FUNDS CARRIED FORWARD	1,067,358	605,510	1,672,868

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2024 and 31 March 2025	457,630	166,046	623,676
DEPRECIATION			
At 1 April 2024	214,515	163,393	377,908
Charge for year	-	791	791
At 31 March 2025	214,515	164,184	378,699
NET BOOK VALUE			
At 31 March 2025	243,115	1,862	244,977
At 31 March 2024	243,115	2,653	245,768

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	10
NET BOOK VALUE	
At 31 March 2025	10
At 31 March 2024	10

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PAVO owns the whole of the issued share capital amounting to £10 (1 ordinary share of £10) of Powys Enterprises Ltd which was incorporated on 20th July 2011. From his date through to 31st March 2025 this subsidiary company remained dormant.

Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	463,669	317,656
Other debtors	316,196	260,099
	<u>779,865</u>	<u>577,755</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	268,767	199,600
Other Creditors	150,583	76,236
	<u>419,350</u>	<u>275,836</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	25,669	26,080
Between one and five years	1,165	13,659
	<u>26,834</u>	<u>39,739</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	244,977	-	244,977	245,768
Investments	10	-	10	10
Current assets	1,348,800	635,218	1,984,018	1,702,926
Current liabilities	(419,350)	-	(419,350)	(275,836)
	<u>1,174,437</u>	<u>635,218</u>	<u>1,809,655</u>	<u>1,672,868</u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

21. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,067,358	107,079	1,174,437
Restricted funds			
Health and Social Care	145,662	(47)	145,615
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	2,068	-	2,068
Mental Health	134,191	3,846	138,037
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Startwell	34,415	722	35,137
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	9,630	2,546	12,176
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	2,529	-	2,529
Community Buildings Officer	16,921	-	16,921
Community Development	13,435	(1,001)	12,434
H & WB Homelessness	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	44,623	-	44,623
Winter Pressures / Welfare Calls	5,202	-	5,202
Heart Of Wales	64,620	6,557	71,177
Cambrian Rail Partnership	-	17,085	17,085
	605,510	29,708	635,218
TOTAL FUNDS	1,672,868	136,787	1,809,655

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	568,469	(461,390)	107,079
Restricted funds			
Social Value Forum	379,942	(379,942)	-
Health and Social Care	166,604	(166,651)	(47)
Community Connectors	562,372	(562,372)	-
Mental Health	84,731	(80,885)	3,846
Community Transport	24,000	(24,000)	-
Startwell	40,702	(39,980)	722
Garreg Lwyd Wind Farm	107,098	(104,552)	2,546
Powys Befrienders	225,211	(225,211)	-
Welsh Language Development	44,633	(44,633)	-
Community Development	31,913	(32,914)	(1,001)
Digital Volunteering	57,675	(57,675)	-
H & WB Health Promotion Facilitator	34,807	(34,807)	-
H & WB Older People's Forum	25,240	(25,240)	-
H & WB Macmillan Cancer Care	32,146	(32,146)	-
Heart Of Wales	71,481	(64,924)	6,557
Shared Prosperity	305,391	(305,391)	-
SPF Numeracy	314,337	(314,337)	-
SPF Skills	60,884	(60,884)	-
Cambrian Rail Partnership	28,790	(11,705)	17,085
SPF Community Buildings	1,731,490	(1,731,490)	-
	<u>4,329,447</u>	<u>(4,299,739)</u>	<u>29,708</u>
TOTAL FUNDS	<u><u>4,897,916</u></u>	<u><u>(4,761,129)</u></u>	<u><u>136,787</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,001,369	65,989	1,067,358
Restricted funds			
Health and Social Care	125,334	20,328	145,662
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	2,068	-	2,068
Mental Health	118,894	15,297	134,191
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Startwell	34,415	-	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	4,563	5,067	9,630
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	2,658	(129)	2,529
Community Buildings Officer	16,921	-	16,921
Community Development	8,280	5,155	13,435
H & WB Homelessness	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	40,632	3,991	44,623
Winter Pressures / Welfare Calls	5,202	-	5,202
Heart Of Wales	-	64,620	64,620
	<u>491,181</u>	<u>114,329</u>	<u>605,510</u>
TOTAL FUNDS	<u><u>1,492,550</u></u>	<u><u>180,318</u></u>	<u><u>1,672,868</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	540,789	(474,800)	65,989
Restricted funds			
Social Value Forum	227,635	(227,635)	-
Health and Social Care	140,020	(119,692)	20,328
Community Connectors	565,924	(565,924)	-
Mental Health	96,609	(81,312)	15,297
Community Transport	21,760	(21,760)	-
Garreg Lwyd Wind Farm	103,868	(98,801)	5,067
Powys Befrienders	216,549	(216,549)	-
Welsh Language Development	41,649	(41,778)	(129)
Community Buildings Officer	78,314	(78,314)	-
Community Development	30,347	(25,192)	5,155
Digital Volunteering	29,826	(29,826)	-
H & WB Health Promotion Facilitator	79,635	(79,635)	-
H & WB Older People's Forum	25,242	(25,242)	-
Start Well	10,712	(10,712)	-
Volunteering Project	-	3,991	3,991
H & WB Macmillan Cancer Care	28,536	(28,536)	-
Heart Of Wales	115,476	(50,856)	64,620
Shared Prosperity	247,782	(247,782)	-
SPF Numeracy	13,631	(13,631)	-
SPF Skills	33,572	(33,572)	-
	<u>2,107,087</u>	<u>(1,992,758)</u>	<u>114,329</u>
TOTAL FUNDS	<u><u>2,647,876</u></u>	<u><u>(2,467,558)</u></u>	<u><u>180,318</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,001,369	173,068	1,174,437
Restricted funds			
Health and Social Care	125,334	20,281	145,615
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	2,068	-	2,068
Mental Health	118,894	19,143	138,037
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Startwell	34,415	722	35,137
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	4,563	7,613	12,176
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	2,658	(129)	2,529
Community Buildings Officer	16,921	-	16,921
Community Development	8,280	4,154	12,434
H & WB Homelessness	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	40,632	3,991	44,623
Winter Pressures / Welfare Calls	5,202	-	5,202
Heart Of Wales	-	71,177	71,177
Cambrian Rail Partnership	-	17,085	17,085
	<u>491,181</u>	<u>144,037</u>	<u>635,218</u>
TOTAL FUNDS	<u><u>1,492,550</u></u>	<u><u>317,105</u></u>	<u><u>1,809,655</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,109,258	(936,190)	173,068
Restricted funds			
Social Value Forum	607,577	(607,577)	-
Health and Social Care	306,624	(286,343)	20,281
Community Connectors	1,128,296	(1,128,296)	-
Mental Health	181,340	(162,197)	19,143
Community Transport	45,760	(45,760)	-
Startwell	40,702	(39,980)	722
Garreg Lwyd Wind Farm	210,966	(203,353)	7,613
Powys Befrienders	441,760	(441,760)	-
Welsh Language Development	86,282	(86,411)	(129)
Community Buildings Officer	78,314	(78,314)	-
Community Development	62,260	(58,106)	4,154
Digital Volunteering	87,501	(87,501)	-
H & WB Health Promotion Facilitator	114,442	(114,442)	-
H & WB Older People's Forum	50,482	(50,482)	-
Start Well	10,712	(10,712)	-
Volunteering Project	-	3,991	3,991
H & WB Macmillan Cancer Care	60,682	(60,682)	-
Heart Of Wales	186,957	(115,780)	71,177
Shared Prosperity	553,173	(553,173)	-
SPF Numeracy	327,968	(327,968)	-
SPF Skills	94,456	(94,456)	-
Cambrian Rail Partnership	28,790	(11,705)	17,085
SPF Community Buildings	1,731,490	(1,731,490)	-
	<u>6,436,534</u>	<u>(6,292,497)</u>	<u>144,037</u>
TOTAL FUNDS	<u><u>7,545,792</u></u>	<u><u>(7,228,687)</u></u>	<u><u>317,105</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

22. RELATED PARTY DISCLOSURES

Trustee / Senior Management Team		Amount
Organisation		
Income		£
Powys County Council	William Powell Margaret Evitts Gary Mitchell Elin Wozencroft Jennifer Owen	2,821,503
PTHB	Adams	1,223,265
Ponthafren	Jamie Burt	34
Llais Powys	Myra Francis	1,848
Citizens Advice (Powys)	Peter Swanson	40
Montgomery YFC	Angela Owen	24
Brecknock YFC	Sharon Healey	10
Expenditure		
Powys County Council	William Powell Margaret Evitts Gary Mitchell Elin Wozencroft	944
Ponthafren Association	Jamie Burt	127,620
Brecknock Federation of YFCs	David Price	1,500
Citizens advice Bureau	Peter Swanson	12,320
Cultivate Cooperative	Gary Mitchell	87,777
Montgomery YFC	Angela Owen	1,500
Aberhafesp YFC	Angela Owen	1,000

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

23. GRANTS PAYABLE BY INSTITUTION

Volunteer Bureau/Comm Support	£	Social Value Dev Fund	£
Brecon Volunteer Bureau	7,983	Accessibility Powys	16,758
Crickhowell Volunteer Bureau	7,983	BCA Independent Advocacy Services	18,146
Knighton & District Community Cent	7,983	Celf o Gwmpas	17,565
North Montgomeryshire Vol Bureau	7,983	Dementia Matters in Powys	14,484
Ponthafren Association	7,983	Game Change Project, The	3,180
Rhayader & District Comm. Support	7,983	Gofod Gwneud Mach/Machspace	4,903
Taj Mahal Community Hub	7,983	Hay Sports & Community Association	10,724
Ystradgynlais Volunteer Centre	7,983	In Our Element Org	30,675
		Llanidloes Energy Solutions Ltd	4,716
	63,864	Llanwrtyd Wells CT Project	24,109
		Outdoor Partnership	4,509
Community Transport		Ponthafren Association	103,485
Brecon Dial a Ride	1,600	Rekindle / Small steps	20,665
Builth Wells Community Support	1,600	Welshpool Community Haven	46,082
CAMAD	1,600		
Crickhowell Volunteer Bureau	1,600		320,000
Hay & District Dial-A-Ride	1,600		
Knighton & District Comm Support	1,600	Small Health	
Llanidloes & District comm transport	1,600	Action For Elders Trust	2,400
Llanwrtyd Wells CT Project	1,600	Builth Pottery Hwb /MOCA Cymru	2,500
Newtown Dial-A-Ride	1,600	Caffi Croeso	1,340
North Montgomeryshire Vol Bureau	1,600	Cambrian Archers	1,721
Oswestry Community Action /QUBE	1,600	Cultivate (Cwm Harry) Cyfyngedig	2,318
Presteigne & Norton Com Supp	1,600	Game Change Project, The	2,428
Rhayader & District Comm. Support	1,600	Hay & District Dial-A-Ride	2,500
Welshpool Community Transport	1,600	Knighton & District Community Centre	2,500
Ystradgynlais Comm Car Scheme	1,600	Mentormen Wales	2,500
	24,000	Pennant All Rounders	1,206
		Welfare Ystradgynlais, The	2,500
		Wild Rythm	2,439
Gwirfol		Ystradfellte Church Hall	561
Bonedd Y Bannau Explorer Scouts	499		
Builth Pottery Hwb/MOCA Cymru	500		26,913
Going Green / Junior Startwell	1,500	Dementia Memory Café/Network	
Mid Powys Mind	500	Events	
Pontfaen Y F C	1,500	Celf O Gwmpas	3,000
Stiwdio Dyfi	1,500	Going Green	640
The Feathers Association	369	Mens Shed Newtown	1,400
Ystradfellte YFC	500	Royal Voluntary Service	1,500
	6,868		6,540

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

23. GRANTS PAYABLE BY INSTITUTION - continued

Garreg Lwyd Windfarm		Shared Property - Community Buildings	
Bettws Y Crwyn Parish Hall	19,330	1st Clive's Own Welshpool Scouts	8,844
Cylch Ti a Fi Llanbister	2,060	1st Glasbury & Tregoyd Scouts	5,613
Dolfor Free Church	1,700	Aberhafesp Community Association	4,818
Felindre FC	3,528	Berriew Tennis Club	12,923
Felindre Village Hall (nr Knighton)	13,486	Bwlch Y Sarnau Community Centre	13,590
Gravel Baptist Church	1,475	Canolfan Cymunedol Derwenlas	16,968
Kerry Community Council	13,119	Clarence Hall, The	28,820
Kerry Football Club	4,000	Crickhowell F C	22,763
Llaithddu Baptist Church	11,460	Cultivate (Cwm Harry) Cyfyngedig	35,219
Llanbadarn Fynydd Comm Shop	5,846	Cyngor Bro Llanbrynmair CC	6,522
Llanbadarn Fynydd Village Hall	1,764	Erwood Market Hall	560
Llanbadarn Fynydd YFC	2,350	Forden Community Council	24,066
Llanbister best kept village group	293	Forden Recreation Association.	47,457
Llanbister Community Council	1,040	Friends of Hay Swimming Pool	60,043
Llanbister Community Hall	4,398	Hanging Gardens Studio, The	28,274
Llanbister CP School Fund	6,280	Henderson Hall Trust	42,598
Llanbister Show & Sports	3,808	Howey Village hall Committee	9,733
Newcastle Crown Green Bowling	2,800	Hundred House Village Hall	4,408
St Cynllo's Church Llanbister	2,016	Kerry Community Council	3,800
The Bettws Triangle	1,200	Llandefalle School Hall	59,780
William Buckley Pugh Memorial Hall	2,600	Llandewi Village Hall	4,417
	<u>104,552</u>	Llandrinio Village Hall	38,027
		Llanfyllin Dolydd Build Pres	34,519
		Llangasty Village Hall	1,485
Shared Prosperity Fund - Numeracy		Llangattock Community Council	4,140
Arts Connection	4,788	Llangattock Community Hall	4,500
Brecon & District Mind	14,101	Llangorse Community Toilets	6,300
Cultivate (Cwm Harry) Cyfyngedig	34,735	Llangunllo Community Hall	19,166
Ethnic Youth Support Team	5,391	Llangynnog Community Council	28,350
Knighton & District Comm Centre	4,208	Llanidloes Community Centre	55,373
Mid Powys Mind	9,166	Llanigon Village Hall	45,568
Numeracy in Nature - Life at No27	10,013	Llanwrtyd Wells H & A Centre	39,500
Ponhafren Association	14,653	Textile Junkies Ltd	10,765
Llyswn and Boughrood Comm Hall	21,788	Machynlleth Town Council	55,300
Welshpool Community Haven	8,466	Maescar Community Hall	37,843
Wilderness Ltd	22,829	Merthyr Cynog Community Hall	2,886
Group underspend	2,318	Middletown Village Hall	27,571
	<u>152,456</u>	Montgomery Recreation Association	60,000
		New Radnor Community Centre	146
		New Radnor Village Hall	1,315
		Newtown Sports Club	36,479
		Newtown Town Council.	19,480
		Paincastle & District Village Hall	20,075
		Penybont Community Cntre	22,447
		Phillips Hall Committee Abbey	14,635
		Presteigne Youth Project	9,334
		Carried Fwd	1,036,417

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

23. GRANTS PAYABLE BY INSTITUTION - continued

Brought Fwd	1,036,417	Brought Fwd	53,487
Re-roof Talgarth Community Hall	4,000	Knighton Town Council (KTC)	1,500
Rhayader Town Council	50,000	Llais Y Goedwig	3,338
Rhosgoch Golf & Leisure Club	34,344	Llanbadarn Fynydd YFC	500
Sidney Nolan Trust, The	56,308	Llanbrynmair & Carno YFC	-
Trefeglwys Memorial Hall	23,720	Llandrinio Village Hall	1,000
Victoria Hall Centenary Committee	26,772	Llangattock Woodland Group	1,500
Welfare Ystradgynlais, The	64,073	Mens Shed Newtown	1,500
Ystradfellte Church Hall	18,412	Mid Powys Mind	4,463
		Mont & Radnor County Darts Assoc	1,500
	1,314,046	Montgomery Federation YFC	1,500
		Music Anywhere CIC	4,723
Shared Prosperity Fund -		Newtown Food Surplus.	1,500
Numeracy 2 & 3		Newtown Rugby Club	500
1st Glasbury & Tregoyd Scouts	1,500	Newtown Tennis Club	500
Aberedw YFC	1,000	Newtown White Stars	1,500
Aberhafesp Community Assoc	1,500	Numeracy in Nature - Life at No27	1,500
Aberhafesp YFC	1,000	Oswestry Community Action/QUBE	1,500
Accessibility Powys	1,500	Phillips Hall Committee Abbey	1,500
Adult Learning Wales	1,500	Play Radnor	2,475
BCA Independent Advocacy	1,500	Ponthafren Association	1,500
Berriew YFC	1,500	Presteigne Ladies Hockey Club	500
Biodiversity Information Service	1,000	Presteigne Young Farmers Club	500
Brecknock Young Farmers	1,500	Radnor Federation of Y F C	2,500
Brecon Volunteer Bureau	1,500	Radnorshire Indoor Bowls Assoc	500
Builth Pottery Hwb/MOCA Cymru	4,853	Rhosgoch Young Farmers Club	500
Cantal YFC	1,500	The Feathers Association	1,500
CARAD Rhayader Museum/Gallery	1,500	The Hafren	1,500
Celf O Gwmpas	1,500	Welshpool Community Haven	1,500
Cultivate (Cwm Harry) Cyfyngedig	5,500	Wilderness Ltd	2,673
Dementia Matters In Powys	5,047	Ystradfellte Church Hall	1,000
Dolfor Young Farmers Club	500	Ystradfellte YFC	500
Drenwydd Actif Newtown	500		
Dyffryn Banw YFC	1,500		100,659
Dyffryn Tanat YFC	1,000		
Edw Valley YFC	1,000		
Erwood Market Hall	1,500		
Four Crosses Young Farmers Club	1,500		
Friends of Penygloddfa School	1,500		
Friends of the North Powys YB	1,500		
Friends of Ysgol Dolafon	1,500		
Gelli Deg Dyfi	1,000		
Hafren Community Choir	1,500		
In Our Element Org	4,087		
Carried Fwd	53,487		

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

23. GRANTS PAYABLE BY INSTITUTION - continued

**Shared Prosperity Fund -
Making A Difference**

Abbey Cwm Hir Heritage Trust	4,248
Artbeat Brecon CIC	8,984
Arts Connection	17,353
Citizens Advice Powys	12,320
Cultivate (Cwm Harry) Cyfyngedig	10,005
Flora Cultura	15,162
Friends of the Royal Welsh RM	6,718
Judge's Lodgeing Trust Ltd, The	8,074
Llais Y Goedwig	41,925
Llangattock Green Valleys CIC	8,961
Menter Iaith Maldwyn	10,859
Newtown Textile Museum	6,090
Peak - Art in the Black Mountains	33,753
Small Woods Assoc/Coed Lleol	6,711
Royal Welsh Regimental Museum	9,379
Three Cocks Matters Comm Group	9,050
Welsh Water Elan Trust	25,000
Welshpool 1940s Weekend	5,593
Wilderness Ltd	10,040
	250,224
	250,224

**Shared Prosperity Fund -
Green Travel**

Bike to the Future	43,828
PHVC LTD	84,656
Newtown Dial-A-Ride	72,289
Llanwrtyd Wells Tourist & Trade	40,394
Oswestry Community Action/QUBE	40,995
East Radnorshire Care	46,395
	328,558
	328,558

Refugee Support

Ethnic Youth Support Team	1,020
Hay & District Sanctuary	1,995
Henderson Hall Trust	1,986
Knighton Sanctuary for Refugees	1,000
	6,001
	6,001

Accounts

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2024
for
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

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for the Year Ended 31 March 2024**

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**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES	Mrs W C Beaven Mrs P A Buchan Mr J Burt Mrs M H Evitts Mrs D C Jones Mr G Mitchell Cllr. W D Powell Mr P R Swanson Mrs M Francis (appointed 24.10.23)
COMPANY SECRETARY	Mrs A S L Owen
REGISTERED OFFICE	Unit 30 Ddole Road Enterprise Park Llandrindod Wells Powys LD1 6DF
REGISTERED COMPANY NUMBER	03522144 (England and Wales)
REGISTERED CHARITY NUMBER	1069557
AUDITORS	Morgan Griffiths LLP Chartered Accountants Statutory Auditor Cross Chambers 9 High Street Newtown Powys SY16 2NY
BANKERS	HSBC Bank Plc The Cross 1 Broad Street Newtown Powys SY16 2LX
KEY MANAGEMENT TEAM	
Chief Executive Officer	Mrs C Swales
Head of Internal Services	Mrs A Owen
Head of Third Sector Development	Mrs M Muireasgha
Head of Health, Well-being & Partnerships	Mrs S Healey

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

PAVO's mission statement is-

PAVO provides essential services to support third sector organisations and to improve people's lives.

This is encapsulated in 'Helping organisations; improving people's lives'.

The stated objects of the organisation were reviewed in 2021 and the updated version was approved by the members at the 2021 AGM. They are-

(1) To deliver and fulfil any charitable purposes that are consistent with the stated values of the organisation for the benefit of the public, principally but not exclusively in the local government area of Powys and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and individuals, and provide them with the necessary support, information and services to enable them to pursue or contribute to any such charitable purpose.

(2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit and to that end to bring together into membership of the Charity persons and organisations engaged in the furtherance of the said purposes within the County of Powys.

Our strategic and business planning processes ensure that all activities undertaken within the organisation are designed and delivered in furtherance of our mission statement and these charitable objects, having regard to the Charities Commission guidance on public benefit.

Previous strategic planning cycles have covered a period of three years. The trustees have decided to move to a five-year cycle from 2022 onwards. This will bring the PAVO planning cycle into alignment with those of key partners. PAVO's strategic purpose is to be:

- PAVO is a CATALYST for voluntary action
- PAVO articulates a legitimate VOICE on behalf of Powys' Communities & Third Sector
- PAVO is a HUB of essential information
- PAVO is effectively governed and managed

Following a period of external and internal engagement, the Board at its meeting on 29th March 2019 adopted the plan. The outcomes within the strategic plan align to local and national shared outcomes.

The PAVO business plan for 2023-2024 details the operational objectives that were set for the year under each strategic purpose, to deliver these planned outcomes.

Quarterly report cards were developed to inform the Board of progress towards the achievement of the strategic and operational objectives and the activities undertaken in the year in furtherance of these operational objectives, and the difference that these made.

Grantmaking

PAVO does not provide grants directly from its own funds but acts as sponsor for various grant schemes. Grant making policy is therefore determined by the terms and conditions laid down by the funders of the individual schemes, which are incorporated into the rules for applications to each grant fund.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- How our activities delivered public benefit

Details of key expenditure relating to each of the strategic purposes, as well as key achievements against the operational objectives set out in the Business Plan for each of these, are highlighted below, illustrating some of the ways in which our work has made a difference. Information on all of our achievements may be found in the report cards for the year.

PAVO is a Catalyst for Voluntary Action

Planned Outcomes & Measures:

- o Those involved in running third sector organisations have increased confidence in leading their organisations, improved ability to recruit and retain skilled trustees and increased skills and knowledge to lead their organisations
- o Third sector organisations are resilient and have the skills, knowledge and capacity to sustain their organisations
- o Third sector organisations develop and provide services that effectively address identified needs
- o More individuals and communities access activities, services and facilities provided by third sector organisations

- 852 Activities delivered to support trustees
- 1191 Occasions when support provided to improve resilience and sustainability
- 561 Occasions when support provided to establish a new organisation or service
- 313 Participants on training courses
- 565 Organisations provided with advice and guidance
- 2545 People had support from the Community Connector Service
- 237 People received support from Powys Befriending Service

The Development Team still deal with a much higher number of enquiries and requests for support than they did pre-pandemic. Many organisations have sought assistance to continue to operate in a changing environment and consider plans for the future. Support with resilience and sustainability has grown and is linked to the development of new activities as organisations diversify. 3 organisations were provided with support to close operations.

Governance requests involving legal structures and documents is proving to be a growth area. Support for community buildings has continued, although via different funding streams.

The training offer has provided challenges this year, however a variety of courses have been delivered to meet the needs of the sector.

Following dialogue with the transport sector, PAVO now hosts the Community Rail Officer for the Heart of Wales Line. This exciting new project has involved engagement with stakeholders along the line, facilitation of a small grant scheme and community development projects.

The Active Offer project continues to provide support to third sector organisations and care providers to offer their services through the Welsh language.

**Report of the Trustees
for the Year Ended 31 March 2024**

- o Individuals have improved well-being as a result of taking part in high quality volunteering
- o Organisations involving volunteers are able to learn and continuously improve the volunteering experience
- o Individuals are able to contribute their knowledge, skills and experience through volunteering and are integral to a thriving and sustainable third sector
- o Volunteering grant funds deliver excellent projects as a result of high quality applications from a diverse range of third sector organisations
- o Volunteers are engaged in delivering quality services which achieve what matters to communities and individuals

- 187 Occasions when support provided to organisations to improve volunteer experience
- 78 Volunteers involved in delivering Powys Befriending Service

Powys Volunteer Centre continues to support organisations to provide quality volunteering opportunities and attract and retain volunteers, and to support people who wish to volunteer. The Centre worked with Delivery Partners to ensure reach across Powys.

Powys Volunteer of the Year Awards was held in North Powys to celebrate the commitment and achievements of volunteers across the county. The event attracted publicity and raised awareness of volunteering.

This year has seen the initiation of a new Shared Prosperity Fund project, Skills for Sustainability. This short term project focussed on the development of skills for volunteers, involving volunteering at all levels from trustee boards to the development of digital skills and volunteering opportunities.

- o Third sector organisations effectively secure and generate the resources they need to survive and grow

- 1009 Occasions when support provided related to sustainable funding
- £441,095 awarded following PAVO support
- £597,144 awarded via PAVO grant schemes

The largest proportion of support is associated with funding, this year organisations received a considerable amount of 1:1 support, some but not all of these activities were associated with bespoke PAVO facilitated grant schemes. Meet the Funder and Funding Fair events continued to prove popular this year, supporting organisations to access direct advice from external funders and grant making foundations.

This year the organisation again increased the number of facilitated grant schemes, this included several Shared Prosperity Fund initiatives, including Making a Difference in Powys main fund and a Numeracy Fund. PAVO facilitated and completed 7 funding schemes, although some schemes had more than one round.

The Regional Integration Fund resources the PAVO Social Value Project. The scheme has enabled communities to identify gaps in services to support health and well-being, and third sector organisations to respond to those needs with a dedicated grant scheme to deliver projects.

PAVO articulates a legitimate VOICE on behalf of Powys' Communities & Third Sector

Planned Outcomes & Measures:

- o Third sector organisations meaningfully engage with public bodies in policy development and service co-production
 - o Public bodies recognize and value the current and potential contribution of third sector organisations
- 90% Organisations surveyed reported they have been enabled to meaningfully engage with public sector bodies in policy development and co-production of services
 - 100 % Public Sector personnel surveyed recognised PAVO as a vital route to engagement and participation
 - 97% of organisations surveyed rated PAVO as good or excellent in articulating a legitimate voice for the sector

**Report of the Trustees
for the Year Ended 31 March 2024**

Networks facilitated during the year include Powys Agri Wellbeing Support, Powys Advocacy Network, Children, Young People and Families Network, a relaunch of the PAVO Health & Wellbeing Network and Mental Health Providers Network. The relaunch took the form of a day conference for stakeholders from third and public sector organisations.

The Regional Integration Fund provides resources to support citizen and carer representatives to contribute to the Regional Partnership Board. This ensured that user and carer voices influence at the highest level.

- o Third sector organisations play an active role in engaging and working with people and communities, including seldom heard groups
- o The voices of individuals and groups inform and influence policy development, service planning and delivery
- We created 65 opportunities for service user participation
- 80% of organisations surveyed reported they have improved skills and capacity to influence policy and shape services
- The voice of people or organisations was used to inform service planning on 203 occasions

The Locality Networks have continued to provide an effective mechanism for organisations to share information, network and consider local needs. A dedicated administrative role was created during the year to service the networks and manage membership. Information, data and intelligence from the networks influenced service development and planning via the Social Value Forum. Although attendance at all PAVO networks reduced during the year, most have remained vibrant.

The post of Mental Health Participation Officer was vacant for part of the year, which reduced some of the opportunity for participation within this specialism. Work continued to support the Older People's Forum engage and influence across the county.

The Health Promotion Facilitators worked in Primary Care Clusters in Mid and North Powys. Their work supported GP practices to engage with patients to effectively disseminate public health messaging and appropriate use of services. They also supported patients to access the type of support they needed and supported referrals to other third sector services particularly the Community Connectors.

- o Effective evidence-based solutions in the sector are recognised and championed
- o More individuals achieve what matters to them as a result of joint working by third and public sector organisations
- 1081 Participants at PAVO facilitated networks and forums
- 52 Third sector networking events organised.
- 1062 Occasions when joint working arrangements are facilitated in order to improve services

The Community Connector service continues to experience a high demand for support. A significant aspect of the work includes attendance at Multi Disciplinary Meetings and Virtual Ward Meetings, this ensures effective joint working between public and third sector services to support people to achieve what matters to them.

PAVO officers are members of a variety of partnerships including working groups, multiagency meetings and formal strategic partnerships. This is at local, regional and national level. Whilst this ensures effective flow of information and intelligence between the sectors, it places a demand on staff capacity.

**Report of the Trustees
for the Year Ended 31 March 2024**

PAVO is a HUB of essential information

Planned Outcomes & Measures:

- o Those involved in third sector organisations are better able to access information, advice and support on governance
- o Organisations involving volunteers have access to high quality information, advice and support to recruit and manage volunteers
- o Individuals have access to high quality information, advice and support to participate in volunteering

- 871 Members of PAVO
- Advice and support on governance provided on 453 occasions
- Advice and support provided to organisations to recruit and manage volunteers on 187 occasions
- PAVO recorded 5286 interactions with organisations

Another busy year for advice and guidance. Powys Volunteer Centre continued to work with delivery partner organisations across the county to deliver an effective volunteering service. This year a new Volunteering Wales website was launched, this has resulted in changes in the way data is captured and reported. Organisations continue to experience challenges recruiting and retaining volunteers, and are keen to embed good practice in an effort to promote volunteering seeking support from PAVO to do so. Requests for information on governance and funding have remained high this year.

PAVO is effectively governed and managed

Planned outcomes & measures:

- o People, communities and third sector organisations across the whole of Powys have increased awareness of PAVO and services provided.

The communications work continued, further improvements in the effectiveness of social media recorded. New leaflets for each department and services were launched. During the year a significant amount of work was undertaken to develop an updated organisational website. The Mental Health website was launched during the period.

- o Powys' diverse communities and third sector organisations have improved access to PAVO services and activities.

Delivered a range of activities and services in varying locations and digitally to maximise access for all geographical areas in Powys, and to meet the needs of all communities. The Equality, Diversity and Inclusion Policy was revised and updated, and training provided for staff.

- o PAVO is a 'digital first' organisation.

Used a wide range of digital applications to maximise access to information and resources. Increased the use of digital solutions to manage internal processes more efficiently. Commissioned and implemented an updated Customer Relation Management (CRM) system for the Community Connectors and Powys Befriending Service.

- o PAVO does all it can to tackle climate change and improve sustainability.

Developed and approved a Carbon Reduction Plan, established a trustee-led working group to focus on the action plan. Retained the opportunity for hybrid working for staff, and promoted virtual meetings wherever practical thereby reducing travel emissions.

**Report of the Trustees
for the Year Ended 31 March 2024**

o PAVO is effectively governed and managed.

Carried out all necessary tasks to ensure the good governance and effective running of the organisation, identifying and managing risks to fulfilling our strategic purpose and to our sustainability. Developed, implemented and monitored the annual PAVO budget to deliver the 2023-24 operational business plan. Continued to carry out the internal audit programme and review of policies and procedures. This year the internal audit programme focussed on: Safeguarding and Professional Boundaries, Volunteering Policy and Procedures, Equality, Diversity and Inclusion and Monitoring and Evaluation. The Annual Staff Survey was carried out and reported to Board. The biannual Stakeholder Survey took place during the year with a record number of respondents, satisfaction rates and reports of positive outcomes remained high. The organisation uses the internal audit programme and the surveys to identify issues and drive forward continuous improvement.

FINANCIAL REVIEW

Principal funding sources

Overall income generated from trading activities in accordance with its objectives during the year totalled £57,435 (£54,940 - 2023). This included £17,694 (£30,268 - 2023) from all training activities and £22,187 (£17,670 - 2023) from the bookkeeping service. The principal sources of funding, however, continue to be grants, contracts and service level agreements, mainly with national and local government and other statutory agencies and with charitable trusts.

Total funds distributed during the year totalled £591,324 (£691,980 - 2023). £170,000 was distributed through the Social Value Forum, £200,000 through the Shared Prosperity Fund. A total of £221,324 was distributed through an additional nine grant schemes. The grant funds for which PAVO acted as sponsor during the year were principally funded by Powys Teaching Health Board and Powys County Council.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the trustees judge to be appropriate in the interests of the organisation. During the year PAVO Trustees agreed to invest funds with Flagstone a leading cash deposit platform following recommendations from Partners. At the year end PAVO had invested £470,000 with them in order to maximise return.

Reserves policy

At 31st March 2024 PAVO held total funds of £1,672,868 (£1,492,550 - 2023). Of these funds £605,518 (£491,181 - 2023) are restricted and not therefore available for general purposes. Of the remaining £1,067,350 (£1,001,369 - 2023) unrestricted funds, no funds have been designated or otherwise committed. £245,778 (£245,358 - 2023) of the unrestricted funds can only be realised by disposing of tangible fixed assets, giving free reserves of £821,572 (£756,011 - 2023).

The accounts at the 31 March 2024 show Net income over expenditure of £180,318, of which £114,337 (deficit of (15,169) - 2023) are restricted funds and £65,981 (£54,266 - 2023) unrestricted.

Established good practice is that charities should hold reserves equivalent to six months of operating costs. PAVO trustees have agreed that the level of reserves held by PAVO should permit the organisation to deliver its services for a period of six months, including long term lease commitments. Based on 2024/25 budgets this amounts to £881,649 (£762,797 - 2023).

The trustees are satisfied that the increased contributions that it is having to make to the PCC pension scheme can continue to be made from projected future income without impact on its planned levels of charitable expenditure. Following the completion of a risk sharing agreement with PCC, PAVO is no longer liable for past service liabilities, the risk of which has passed to PCC.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Pensions

The charity operates a stakeholder pension scheme for all staff other than three long term employees who are members of the PCC scheme, which has been closed for new members since 2005. Following PAVO's auto enrolment staging date in October 2015, all new and current eligible staff have been auto enrolled into this scheme. Staff have the option to opt out of the auto-enrol scheme if they wish and a number have chosen to do so. One member of staff has opted out of the scheme in favour of their own personal pension plan.

The charity participates in the Powys County Council Pension Fund. Up until 31st March 2016 FRS 17 was fully implemented in the financial statements. PAVO has since signed a risk sharing arrangement with Powys County Council. Under this agreement the requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. It is therefore more appropriate that the pension costs are accounted for on a defined contribution basis, as the risk sharing arrangement means that the definition is more closely related to that definition.

FUTURE PLANS

The organisation has in place a Strategic Plan to cover the period from 2022-2027 to deliver PAVO's strategic purposes: PAVO is a CATALYST for voluntary action, PAVO articulates a legitimate VOICE on behalf of Powys's Communities and Third Sector and PAVO is a HUB of essential information as well as PAVO is effectively governed and managed. The organisational values were revisited, refreshed and updated. The plan identifies the outcomes we hope to achieve for third sector organisations, communities and individuals. Our identified outcomes contribute to each of our strategic purposes and (working as part of Third Sector Support Wales - TSSW) the key pillars of Good Governance, Effective Influence & Strategic Engagement, Volunteering and Resourcing a Sustainable Sector. TSSW have also introduced three Strategic Goals which are also reflected within the PAVO Strategic Outcomes.

Each year PAVO creates a business plan that outlines the activities planned for the year in order to deliver the strategic purposes. A robust analysis of the operating environment has been carried out, and the actions contained within the Business Plan for 2024-25 is set within the context of the identified opportunities and challenges facing both the organisation and the wider third sector.

The Business Plan sets out the positive outcomes for organisations and individuals which we plan to contribute towards achieving. We plan to deliver a range of activities, projects and services, most of which will contribute to more than one of our strategic purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered charity that was constituted as a company limited by guarantee in 1998 and is therefore governed by a Memorandum and Articles of Association. In line with good practice the Board reviewed the governing document in 2021 and the latest version was adopted at the AGM in November 2021.

Membership is open to third sector organisations as defined in Article 4(3) (a) and town and community councils in Powys. In accordance with Article 30(2) prospective members must apply to the Charity in the form required by the Trustees and be approved by the Trustees. At 31 March 2023, the organisation had 833 members. In the event of the company being wound up members are required under Article 3 of the Memorandum and Articles of Association to contribute an amount not exceeding £10.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purposes of charity law and trustees add value to the board in many different ways. A trustee may act in various capacities and these are all taken into consideration when identifying the skills and attributes required of a new trustee.

The procedure for recruitment and appointment of trustees ensures that an audit of competencies, experience and interest of the current board and of those members who are due to retire or stand down is undertaken before the recruitment process begins.

While nominations from member organisations remain the foundation of the process, the competencies audit is a proactive approach to recruitment among the membership that assists in identifying individuals who might bring the requisite qualities, competency and experience to the PAVO board, while also reflecting the diverse interests of the membership and the ethos of PAVO.

Organisational structure

A new governance structure, reflecting the growth of the organisation and the complexity of its operations, was introduced in 2002 and was updated in November 2010 to a maximum of 9 trustees to be elected, together with up to 3 co-opted and up to 3 ex-officio trustees. Where appropriate, advisory groups that focus on specific projects continue to assist PAVO staff to achieve the outcomes of their projects.

The Chief Executive Officer has delegated powers to exercise all of PAVO's functions not expressly reserved or otherwise delegated by the board. A schedule of these delegated powers is attached to the Rules of the organisation and any delegation of these powers may be exercised by any officer authorised by the Chief Executive Officer either generally or specifically. However, the Chief Executive Officer retains accountability for any delegated function carried out by another PAVO officer.

An Executive Management Team, comprising the Heads of Internal Services, Third Sector Development and Health, Wellbeing and Partnerships, meets regularly, a wider Management Team which includes Senior Officers meets quarterly. These tiers of management assist the Chief Executive Officer in the exercising of the delegated powers and operational management of the organisation.

Induction and training of new trustees

The recruitment and appointment process is structured to ensure that newly appointed trustees have a sound knowledge of the working and structure of the organisation. This is underpinned by the provision of a comprehensive trustee induction pack.

All new trustees receive induction training during the month following their appointment and this is followed up by a further programme of training that is delivered regularly to the whole Board.

Pay policy for senior staff

The directors consider that the board of trustees, and the Executive Management Team, comprising of the Chief Officer and Heads of Department, constitute the key governance and management personnel of the charity responsible for directing, implementing and monitoring the purpose and business of the charity. Trustees are not remunerated but are entitled to claim reimbursement of reasonable expenses of office. Details of trustees' expenses and related party transactions are disclosed in notes 11 and 21 to the accounts.

The remuneration of the CEO is reviewed by a remuneration committee, a sub-group of the board of trustees. The committee makes recommendations to the board regarding CEO remuneration. The trustees benchmark CEO pay against comparable roles and organisations. The salaries of other staff members, including senior managers, are referenced by the National Joint Council for Local Government Services NJC. All pay levels are reviewed annually and normally change in line with any agreement reached through the NJC should the trustees consider that this is appropriate in light of the budget forecasts for the coming period.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

It is inevitable, given the stated objects of the organisation (see below), that much of the work of the organisation involves working closely with national and local government and other statutory agencies, including the Welsh Government, Powys County Council and the Powys teaching Health Board, with other voluntary organisations, both in Powys and throughout Wales, including the Wales Council for Voluntary Action and other County Voluntary Council partners in the Third Sector Support Wales (TSSW) partnership and with the voluntary and community groups, numbering more than four thousand, that operate in Powys. Systems are in place for trustee declarations of related parties and required transaction disclosures, in 2020 the process was extended to staff and is renewed annually.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A comprehensive risk register was established detailing the risks, current controls in place to mitigate the risks, any further action required, monitoring processes, responsibility for monitoring and assessment and review dates for each of the following areas of potential risk:-

Finance
Governance and management
Operations
Environment and external factors
Compliance

The assessments have established that there are no major areas with a high level of uncontrolled risk. They have also enabled the Board of Trustees to develop a risk management action plan to ensure that, wherever possible, further controls are introduced in areas that are currently assessed as presenting a medium or medium to low risk. The full risk register was reviewed by the Senior Management staff in the Spring of 2023 and the review established that no significant changes are required, however a number of small changes were made to reflect the updated context within which the organisation is operating in. The full risk register was reviewed by the Board in 2024.

This overarching assessment of organisational risk is supplemented not only by annual reviews of the assessments of risks to the health, safety and welfare of staff but also by a systematic process for the identification of risk in respect of new projects and initiatives and the relevant control measures or mitigations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which 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 those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees
for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:

Mr J Burt - Trustee

**Report of the Independent Auditors to the Members of
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinion

We have audited the financial statements of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 UK, including the FRC'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

**Report of the Independent Auditors to the Members of
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including relevant legislation such as the Companies Act 2006, taxation legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed nominal ledgers and tested journal entries reports to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas Landers BA FCA (Senior Statutory Auditor)
for and on behalf of Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

27 September 2024

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

		Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	80	-	80	5,050
Charitable activities	4				
Grants and Donations		473,392	2,102,588	2,575,980	2,555,936
Investment income	3	14,377	-	14,377	2,702
Other income	5	52,940	4,499	57,439	54,940
Total		540,789	2,107,087	2,647,876	2,618,628
EXPENDITURE ON					
Charitable activities	6				
Grants		70,064	521,260	591,324	691,980
Expenditure for operational objectives		404,736	1,471,498	1,876,234	1,887,551
Total		474,800	1,992,758	2,467,558	2,579,531
NET INCOME		65,989	114,329	180,318	39,097
RECONCILIATION OF FUNDS					
Total funds brought forward		1,001,369	491,181	1,492,550	1,453,453
TOTAL FUNDS CARRIED FORWARD		1,067,358	605,510	1,672,868	1,492,550

The notes form part of these financial statements

**Powys Association of
Voluntary Organisations**
Cymdeithas Mudiadau Gwirfoddol Powys (Registered number: 03522144)

**Balance Sheet
31 March 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	14	245,768	245,348
Investments	15	10	10
		245,778	245,358
CURRENT ASSETS			
Debtors	16	577,755	438,927
Cash at bank and in hand		1,125,171	1,022,649
		1,702,926	1,461,576
CREDITORS			
Amounts falling due within one year	17	(275,836)	(214,384)
NET CURRENT ASSETS		1,427,090	1,247,192
TOTAL ASSETS LESS CURRENT LIABILITIES		1,672,868	1,492,550
NET ASSETS		1,672,868	1,492,550
FUNDS	20		
Unrestricted funds		1,067,358	1,001,369
Restricted funds		605,510	491,181
TOTAL FUNDS		1,672,868	1,492,550

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

Mr J Burt - Trustee

The notes form part of these financial statements

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	89,445	112,893
Net cash provided by operating activities		89,445	112,893
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,300)	-
Interest received		14,377	2,702
Net cash provided by investing activities		13,077	2,702
Change in cash and cash equivalents in the reporting period		102,522	115,595
Cash and cash equivalents at the beginning of the reporting period		1,022,649	907,054
Cash and cash equivalents at the end of the reporting period		1,125,171	1,022,649

The notes form part of these financial statements

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	180,318	39,097
Adjustments for:		
Depreciation charges	880	2,533
Interest received	(14,377)	(2,702)
(Increase)/decrease in debtors	(138,828)	206,288
Increase/(decrease) in creditors	61,452	(132,323)
Net cash provided by operations	89,445	112,893

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	1,022,649	102,522	1,125,171
	1,022,649	102,522	1,125,171
Total	1,022,649	102,522	1,125,171

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost and 20% on reducing balance

Land and buildings - the charity follows a programme of regular refurbishment and maintenance of its property in order to maintain it to a high standard. Accordingly, in the opinion of the trustees, any element of depreciation would be immaterial and therefore no provision has been made.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	80	5,050
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	14,377	2,702
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	2,575,980	2,555,936
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Wales Council for Voluntary Action	458,797	495,058
PCC Funding to deliver specific projects / services	469,063	413,324
PtHB Funding to deliver specific projects / services	1,426,899	1,443,964
Other	17,531	14,787
Garreg Lwyd Windfarm	103,868	96,660
Moondance	-	43,768
Big Lottery	-	18,375
Cambrian Rail	-	20,000
Refugee Support	-	10,000
HOWL Development Co	26,242	-
Transport For Wales	73,580	-
	<u> </u>	<u> </u>
	2,575,980	2,555,936
	<u> </u>	<u> </u>

5. OTHER INCOME

	31.3.24	31.3.23
	£	£
Expenses recovered	456	292
Sundry income	17,102	6,710
Training	17,694	30,268
Book keeping and payroll	22,187	17,670
	<u> </u>	<u> </u>
	57,439	54,940
	<u> </u>	<u> </u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Grants	-	591,324	-	591,324
Expenditure for operational objectives	1,857,792	-	18,442	1,876,234
	1,857,792	591,324	18,442	2,467,558

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24 £	31.3.23 £
Staff costs	1,582,828	1,470,754
Rent and rates	20,650	15,289
Building and equipment maintenance	2,332	17,932
Heat, light and cleaning	15,740	10,517
Postage and telephone	28,039	25,351
Stationery and printing	16,324	8,165
Advertising	1,373	1,378
Sundries	1	3,830
Travel and subsistence	24,605	14,407
Staff training and courses	7,308	11,121
Publications and journals	391	120
Subscriptions	1,650	2,217
Meetings and conferences	11,748	7,233
Computer running costs	33,800	60,395
Vehicle Maintenance	2,622	1,941
Contracts/freelance	81,851	168,298
Recruitment	807	2,679
Volunteer's Expenses	5,014	20,985
Translations	2,592	2,823
Infoengine	16,042	15,768
Staff Welfare	717	1,004
CRB checks	478	664
Depreciation	880	2,533
	1,857,792	1,865,404

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. GRANTS PAYABLE

	31.3.24	31.3.23
	£	£
Grants	591,324	691,980
The total grants paid to institutions during the year was as follows:		
	31.3.24	31.3.23
	£	£
Volunteer Centre	59,872	63,863
Social Value Development Grants	170,000	170,000
Small Health Grants	21,760	21,760
Garreg Lwyd Windfarm Grants	98,801	114,952
Gwirvol/Youth Led Grants	6,200	3,690
Heart Of Wales Line Grants	9,500	-
Various	-	39,138
CRF Localities initiative grant	-	209,934
Comic Relief	-	63,333
Refugee Support	4,691	5,310
Shared Prosperity	200,000	-
Connected Communities	17,000	-
Mick Bates	3,500	-
	591,324	691,980

See note 22 for a full breakdown of grants distributed during the year ended 31st March 2024.

9. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Expenditure for operational objectives	217	18,225	18,442

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	6,000	5,700
Depreciation - owned assets	880	2,533

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Reimbursements made to Trustees in respect of travel expenses incurred by two (2023 two) Trustees in the performance of their duties amount to £342 (2023: £199).

12. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	1,365,057	1,264,804
Social security costs	120,700	114,969
Other pension costs	97,071	90,981
	<u>1,582,828</u>	<u>1,470,754</u>

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

	31.3.24	31.3.23
Project	47	44
Support	8	8
	<u>55</u>	<u>52</u>

No employees received emoluments in excess of £60,000.

The total emoluments for key management personnel, as defined in the Report of the Trustees (page 1), were £199,602 (2023: £173,277).

As at 31st March 2024 there were 53 (2023: 50) employees accruing benefits under money purchase pension schemes and 3 (2023: 3) employees accruing benefits under the Powys County Council defined benefit pension scheme.

The charity participates in the Powys County Council Pension Fund which has both defined benefit and defined contribution sections. The requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. Therefore the pension costs are accounted for on a defined contribution basis.

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,050	-	5,050
Charitable activities			
Grants and Donations	537,120	2,018,816	2,555,936
Investment income	2,702	-	2,702
Other income	52,879	2,061	54,940
Total	<u>597,751</u>	<u>2,020,877</u>	<u>2,618,628</u>
EXPENDITURE ON			
Charitable activities			
Grants	89,314	602,666	691,980
Expenditure for operational objectives	454,171	1,433,380	1,887,551
Total	<u>543,485</u>	<u>2,036,046</u>	<u>2,579,531</u>
NET INCOME/(EXPENDITURE)	54,266	(15,169)	39,097
RECONCILIATION OF FUNDS			
Total funds brought forward	947,107	506,346	1,453,453
TOTAL FUNDS CARRIED FORWARD	<u>1,001,373</u>	<u>491,177</u>	<u>1,492,550</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2023	457,630	164,746	622,376
Additions	-	1,300	1,300
At 31 March 2024	<u>457,630</u>	<u>166,046</u>	<u>623,676</u>
DEPRECIATION			
At 1 April 2023	214,515	162,513	377,028
Charge for year	-	880	880
At 31 March 2024	<u>214,515</u>	<u>163,393</u>	<u>377,908</u>
NET BOOK VALUE			
At 31 March 2024	<u>243,115</u>	<u>2,653</u>	<u>245,768</u>
At 31 March 2023	<u>243,115</u>	<u>2,233</u>	<u>245,348</u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

MARKET VALUE

At 1 April 2023 and 31 March 2024

10

NET BOOK VALUE

At 31 March 2024

10

At 31 March 2023

10

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PAVO owns the whole of the issued share capital amounting to £10 (1 ordinary share of £10) of Powys Enterprises Ltd which was incorporated on 20th July 2011. From his date through to 31st March 2024 this subsidiary company remained dormant.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	317,656	438,927
Other debtors	260,099	-
	577,755	438,927

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	199,600	66,307
Other Creditors	76,236	148,077
	275,836	214,384

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	26,080	25,669
Between one and five years	13,659	27,662
	<u>39,739</u>	<u>53,331</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	245,768	-	245,768	245,348
Investments	10	-	10	10
Current assets	1,097,416	605,510	1,702,926	1,461,576
Current liabilities	(275,836)	-	(275,836)	(214,384)
	<u>1,067,358</u>	<u>605,510</u>	<u>1,672,868</u>	<u>1,492,550</u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,001,369	65,989	1,067,358
Restricted funds			
Health and Social Care	125,334	20,328	145,662
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	2,068	-	2,068
Mental Health	118,894	15,297	134,191
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	34,415	-	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	4,563	5,067	9,630
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	2,658	(129)	2,529
Community Buildings Officer	16,921	-	16,921
Community Development	8,280	5,155	13,435
H & WB Homelessness	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	40,632	3,991	44,623
Winter Pressures / Welfare Calls	5,202	-	5,202
Heart Of Wales	-	64,620	64,620
	<u>491,181</u>	<u>114,329</u>	<u>605,510</u>
TOTAL FUNDS	<u><u>1,492,550</u></u>	<u><u>180,318</u></u>	<u><u>1,672,868</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	540,789	(474,800)	65,989
Restricted funds			
Health and Social Care	140,020	(119,692)	20,328
Social Value Forum	227,635	(227,635)	-
Community Connectors	565,924	(565,924)	-
Mental Health	96,609	(81,312)	15,297
Community Transport	21,760	(21,760)	-
Garreg Lwyd Wind Farm	103,868	(98,801)	5,067
Powys Befrienders	216,549	(216,549)	-
Welsh Language Development	41,649	(41,778)	(129)
Community Buildings Officer	78,314	(78,314)	-
Community Development	30,347	(25,192)	5,155
Digital Volunteering	29,826	(29,826)	-
H & WB Health Promotion Facilitator	79,635	(79,635)	-
H & WB Older People's Forum	25,242	(25,242)	-
Start Well	10,712	(10,712)	-
Volunteering Project	-	3,991	3,991
H & WB Macmillan Cancer Care	28,536	(28,536)	-
Heart Of Wales	115,476	(50,856)	64,620
Shared Prosperity	247,782	(247,782)	-
SPF Numeracy	13,631	(13,631)	-
SPF Skills	33,572	(33,572)	-
	<u>2,107,087</u>	<u>(1,992,758)</u>	<u>114,329</u>
TOTAL FUNDS	<u><u>2,647,876</u></u>	<u><u>(2,467,558)</u></u>	<u><u>180,318</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	947,107	54,262	1,001,369
Restricted funds			
Health and Social Care	121,221	4,113	125,334
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	-	2,068	2,068
Mental Health	115,346	3,548	118,894
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	34,415	-	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	17,769	(13,206)	4,563
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	-	2,658	2,658
Community Buildings Officer	2,423	14,498	16,921
Community Development	-	8,280	8,280
CRF Localities Initiative	24,738	(24,738)	-
CRF Skills & Learning	25,583	(25,583)	-
Digital Co-ordinator	12,907	(12,907)	-
H & WB D2RA inc Florence	5,138	(5,138)	-
H & WB Homelessness Project	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	14,592	26,040	40,632
Winter Pressures / Welfare Calls	-	5,202	5,202
	506,346	(15,165)	491,181
TOTAL FUNDS	1,453,453	39,097	1,492,550

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	597,751	(543,489)	54,262
Restricted funds			
Health and Social Care	133,567	(129,454)	4,113
Social Value Forum	226,426	(226,426)	-
Community Connectors	527,968	(527,968)	-
Arwain - RDP	2,068	-	2,068
Mental Health	85,223	(81,675)	3,548
Increasing Play Opportunities / Startwell	35,001	(35,001)	-
Garreg Lwyd Wind Farm	101,746	(114,952)	(13,206)
Powys Befrienders	184,755	(184,755)	-
Welsh Language Development	41,750	(39,092)	2,658
Amser I Ni	29,999	(29,999)	-
Community Buildings Officer	43,766	(29,268)	14,498
Community Development	116,060	(107,780)	8,280
Community Development N Powys	6,927	(6,927)	-
CRF Localities Initiative	340,644	(365,382)	(24,738)
CRF Skills & Learning	2,854	(28,437)	(25,583)
Digital Co-ordinator	(1)	(12,906)	(12,907)
H & WB D2RA inc Florence	(5,138)	-	(5,138)
H & WB Health Promotion Facilitator	33,126	(33,126)	-
H & WB Homelessness Project	18,376	(18,376)	-
H & WB Older People's Forum	22,970	(22,970)	-
H & WB Substance Misuse	6,249	(6,249)	-
Volunteering Project	45,040	(19,000)	26,040
H & WB North Health Promotion Facilitator	6,299	(6,299)	-
Winter Pressures / Welfare Calls	15,202	(10,000)	5,202
	<u>2,020,877</u>	<u>(2,036,042)</u>	<u>(15,165)</u>
TOTAL FUNDS	<u><u>2,618,628</u></u>	<u><u>(2,579,531)</u></u>	<u><u>39,097</u></u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	947,107	120,251	1,067,358
Restricted funds			
Health and Social Care	121,221	24,441	145,662
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	-	2,068	2,068
Mental Health	115,346	18,845	134,191
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	34,415	-	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	17,769	(8,139)	9,630
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	-	2,529	2,529
Community Buildings Officer	2,423	14,498	16,921
Community Development	-	13,435	13,435
CRF Localities Initiative	24,738	(24,738)	-
CRF Skills & Learning	25,583	(25,583)	-
Digital Co-ordinator	12,907	(12,907)	-
H & WB D2RA inc Florence	5,138	(5,138)	-
H & WB Homelessness Project	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	14,592	30,031	44,623
Winter Pressures / Welfare Calls	-	5,202	5,202
Heart Of Wales	-	64,620	64,620
	506,346	99,164	605,510
TOTAL FUNDS	1,453,453	219,415	1,672,868

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,138,540	(1,018,289)	120,251
Restricted funds			
Health and Social Care	273,587	(249,146)	24,441
Social Value Forum	454,061	(454,061)	-
Community Connectors	1,093,892	(1,093,892)	-
Arwain - RDP	2,068	-	2,068
Mental Health	181,832	(162,987)	18,845
Community Transport	21,760	(21,760)	-
Increasing Play Opportunities / Startwell	35,001	(35,001)	-
Garreg Lwyd Wind Farm	205,614	(213,753)	(8,139)
Powys Befrienders	401,304	(401,304)	-
Welsh Language Development	83,399	(80,870)	2,529
Amser I Ni	29,999	(29,999)	-
Community Buildings Officer	122,080	(107,582)	14,498
Community Development	146,407	(132,972)	13,435
Community Development N Powys	6,927	(6,927)	-
CRF Localities Initiative	340,644	(365,382)	(24,738)
CRF Skills & Learning	2,854	(28,437)	(25,583)
Digital Co-ordinator	(1)	(12,906)	(12,907)
Digital Volunteering	29,826	(29,826)	-
H & WB D2RA inc Florence	(5,138)	-	(5,138)
H & WB Health Promotion Facilitator	112,761	(112,761)	-
H & WB Homelessness Project	18,376	(18,376)	-
H & WB Older People's Forum	48,212	(48,212)	-
H & WB Substance Misuse	6,249	(6,249)	-
Start Well	10,712	(10,712)	-
Volunteering Project	45,040	(15,009)	30,031
H & WB North Health Promotion Facilitator	6,299	(6,299)	-
Winter Pressures / Welfare Calls	15,202	(10,000)	5,202
H & WB Macmillan Cancer Care	28,536	(28,536)	-
Heart Of Wales	115,476	(50,856)	64,620
Shared Prosperity	247,782	(247,782)	-
SPF Numeracy	13,631	(13,631)	-
SPF Skills	33,572	(33,572)	-
	<u>4,127,964</u>	<u>(4,028,800)</u>	<u>99,164</u>
TOTAL FUNDS	<u>5,266,504</u>	<u>(5,047,089)</u>	<u>219,415</u>

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

21. RELATED PARTY DISCLOSURES

Trustee / Senior Management Team		Amount
Organisation		
Income		£
Powys County Council	Cllr William Powell Margaret Evitts Gary Mitchell William Denston	472,071
Expenditure		
Powys County Council	Cllr William Powell Margaret Evitts Gary Mitchell William Denston	1,045
Rhayader & District Community Support	Mrs T Buchan	5,351
Credu	Margaret Evitts	2,000
Ponthafren Association	Jamie Burt	156,854
Institute of Welsh Affairs	Jamie Burt	54
Citizens advice Bureau	Peter Swanson	15,972
Cultivate Cooperative	Gary Mitchell	39,114

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

22. GRANTS PAYABLE BY INSTITUTION

**Volunteer Bureau/Community
Support**

	£
Brecon Volunteer Bureau	7,983
Ystradgynlais Volunteer Centre	7,983
Crickhowell Volunteer Bureau	7,983
North Montgomeryshire Vol Bureau	7,983
Rhayader & District Comm. Support	7,983
Knighton & District Community Centre	7,983
Taj Mahal Community Hub	3,992
Ecodyfi	3,992
Ponthafren Association	5,987
CAMAD	-1,997

59,872

Garreg Lwyd Windfarm

Llanbadarn Fynydd Village Hall	4,790
Llanbadarn Fynydd Parish Church	4,500
Llanbister Show & Sports	3,240

Beguildy Community Council	8,137
Llanbister Cylch Ti a Fi	1,400
Llanbister Community Council	760
Bettws Y Crwyn Parish Hall	9,372

Sarn YFC	2,500
Black Mountain Chapel Trustees	4,715
The Bettws Triangle	4,776
Friends of St Michaels School	2,805
Felindre Village Hall (nr Knighton)	5,925
Kerry Football Club	8,100
Dolfor Women's Institute	300
Gravel Baptist Chapel	775
William Buckley Pugh Memorial Hall	7,100

Knucklas & District Community Centre	1,024
Curlew Hotline	1,500
Llanbadarn Ffynydd Community Shop	11,484
Llanbister Church & Church Wardens	2,781
Radnor Federation of YFC	1,000
Llanbister Community Hall	4,680
Llanbister Best Kept Village Group	200
Pound Baptist Chapel	5,937
Cantal YFC	1,000

98,801

Social Value Dev Fund

Gofod Gwneud Machynlleth	
Makerspace CIC / Machspace	19,613
Accessibility Powys	51,495
Llanwrtyd Wells CT Project	15,055
Ponthafren Association	68,990
Welshpool Community Haven	14,847

170,000

PTHB - Community Transport Grant

Brecon Dial a Ride	1,360
Builth Wells Community Support	1,360
CAMAD	1,360
Crickhowell Volunteer Bureau	1,360
Dyfi Valley Dial a ride	1,360
Hay & District Dial-A-Ride	1,360
Knighton & District Community Support	1,360
Oswestry Community Action /QUBE	1,360
Llanidloes & District comm trans scheme	1,360
Llanwrtyd Wells CT Project	1,360
Newtown Dial-A-Ride	1,360
North Montgomeryshire Vol Bureau	1,360
Presteigne & Norton Com Supp	
Transport	1,360
Rhayader & District Comm. Support	1,360
Welshpool Community Transport	1,360
Ystradgynlais Community Car Scheme	1,360

21,760

Gwirfol

Stiwdio Dyfi	1,500
Going Green For A Living/Junior	
Startwell Board	1,140
Pontfaen Y F C	630
Llandefalle YFC	680
Ystradfellte YFC	1,250
Clwb Ieuenctid Machynlleth IMY CIC	1,000

6,200

**Powys Association of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

22. GRANTS PAYABLE BY INSTITUTION - continued

Refugee Support

Hay & District Sanctuary for Refugees	1,500
Wilderness Ltd	1,500
Henderson Hall Trust	1,691
	<u> </u>

Shared Prosperity Fund

Citizens Advice Powys	6,106
Flora Cultura	12,525
Judge's Lodging Trust Ltd	13,562
Llais Y Goedwig	20,000
L.L.A.N.I Limited	9,048
Peak - Art in the Black Mountains Ltd	15,000
Oswestry Community Action /QUBE	11,267
Three Cocks Matters Comm Group	14,723

Arts Connection	1,960
Menter Iaith Maldwyn	23,049

Welfare Ystradgynlais	24,996
Josef Herman Art Foundation Cymru	9,800

Cultivate (Cwm Harry) Cyfyngedig	18,601
Friends of the Royal Welsh	
Regimental Museum	8,510
Rhayader Town Council	5,501
Artbeat Brecon CIC	4,672
Llangattock Green Valleys CIC	184
Newtown Textile Museum	200

Welshpool 1940s Weekend	296
	<u> </u>

Mick Bates Grant

Llanfair Caereinion Football Club	600
Llanfair Caereinion Institute & Community Cafe	600
Llanfair Caereinion Bowling Club	1,000
New Life Church	1,000
Ysgol Feithryn Dyffryn Banw	300
	<u> </u>
	3,500
	<u> </u>

Heart of Wales Line Grant Scheme

Port Tennant Playgroup	250
Shropshire Tourism (UK) Ltd T/A Visit Shropshire	500
Unity in Diversity	425
Boardability CIC	428
Ffrindiau Bettws / Friend of Bettws	460
Antioch Centre	480
The Family Foundation	490
Groundforce Swiss Valley	497
4 All Foundation	500
Friends of HOWL	500
One Heart Drummers	500
Swansea Mosque	500
Llanelli Men Shed	475
Llanwrtyd Wells Community Play Park Project / Smart Money Cymru	495
Llandeilo Lit Fest	500
Llandrindod Wells Junior Girls Football Club	500
Builth Pottery Hwb /MOCA Cymru	500
Penyrheol Primary School/Bantani Cymru	500
Whitton Women's Institute	500
Llangadog Community Centre	500

	<u> </u>
	9,500
	<u> </u>

Connected Communities - Lonliness & Isolation Fund

Ennyn CIC	2,500
CARAD Rhayader Museum And Gallery	2,500
Mid Powys Mind	2,500
Macular Disease Society	2,500
Man's Shed Llanfyllin	2,500

Wilderness Trust	2,500
Credu (Powys Carers Service)	2,000

	<u> </u>
	17,000
	<u> </u>

Accounts

REGISTERED COMPANY NUMBER: 03522144 (England and Wales)
REGISTERED CHARITY NUMBER: 1069557

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2023
for
Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys

Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

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for the Year Ended 31 March 2023**

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**Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwlrffoddol Powys**

**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES	Mrs W C Beaven Mrs P A Buchan Mr J Burt Mrs M H Evitts Mrs D C Jones Miss S N Lloyd (resigned 30.9.22) Mr G Mitchell Cllr. W D Powell Mr P R Swanson
COMPANY SECRETARY	Mrs A S L Owen
REGISTERED OFFICE	Unit 30 Ddole Road Enterprise Park Llandrindod Wells Powys LD1 6DF
REGISTERED COMPANY NUMBER	03522144 (England and Wales)
REGISTERED CHARITY NUMBER	1069557
AUDITORS	Morgan Griffiths LLP Chartered Accountants Statutory Auditor Cross Chambers 9 High Street Newtown Powys SY16 2NY
BANKERS	HSBC Bank Plc The Cross 1 Broad Street Newtown Powys SY16 2LX
KEY MANAGEMENT TEAM	
Chief Executive Officer	Mr C Cooper (to 14/10/2022)
Chief Executive Officer	Mrs C Swales (Interim from 17/10/2022 to 30/03/2023)
Head of Internal Services	Mrs A Owen
Head of Third Sector Development	Mrs M Muireasgha
Head of Health & Well-being	Mrs C Swales (to 17/10/2022)
Head of Health, Well-being & Partnerships	Mrs S Healey (from 1/06/2023)

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

PAVO's mission statement is-

PAVO provides essential services to support third sector organisations and to improve people's lives.

This is encapsulated in 'Helping organisations; improving people's lives'.

The stated objects of the organisation were reviewed in 2021 and the updated version was approved by the members at the 2021 AGM. They are-

(1) To deliver and fulfil any charitable purposes that are consistent with the stated values of the organisation for the benefit of the public, principally but not exclusively in the local government area of Powys and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and individuals, and provide them with the necessary support, information and services to enable them to pursue or contribute to any such charitable purpose.

(2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit and to that end to bring together into membership of the Charity persons and organisations engaged in the furtherance of the said purposes within the County of Powys.

Our strategic and business planning processes ensure that all activities undertaken within the organisation are designed and delivered in furtherance of our mission statement and these charitable objects, having regard to the Charities Commission guidance on public benefit.

Previous strategic planning cycles have covered a period of three years. The trustees have decided to move to a five-year cycle from 2022 onwards. This will bring the PAVO planning cycle into alignment with those of key partners. PAVO's strategic purpose is to be:

- PAVO is a CATALYST for voluntary action
- PAVO articulates a legitimate VOICE on behalf of Powys' Communities & Third Sector
- PAVO is a HUB of essential information
- PAVO is effectively governed and managed

Following a period of external and internal engagement, the Board at its meeting on 29th March 2019 adopted the plan. The outcomes within the strategic plan align to local and national shared outcomes.

The PAVO business plan for 2022-2023 details the operational objectives that were set for the year under each strategic purpose, to deliver these planned outcomes.

Quarterly report cards were developed to inform the Board of progress towards the achievement of the strategic and operational objectives and the activities undertaken in the year in furtherance of these operational objectives, and the difference that these made.

Grantmaking

PAVO does not provide grants directly from its own funds but acts as sponsor for various grant schemes. Grant making policy is therefore determined by the terms and conditions laid down by the funders of the individual schemes, which are incorporated into the rules for applications to each grant fund.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- How our activities delivered public benefit

Details of key expenditure relating to each of the strategic purposes, as well as key achievements against the operational objectives set out in the Business Plan for each of these, are highlighted below, illustrating some of the ways in which our work has made a difference. Information on all of our achievements may be found in the quarterly report cards for the year.

PAVO is a Catalyst for Voluntary Action

Planned Outcomes & Measures:

- o Those involved in running third sector organisations have increased confidence in leading their organisations, improved ability to recruit and retain skilled trustees and increased skills and knowledge to lead their organisations
- o Third sector organisations are resilient and have the skills, knowledge and capacity to sustain their organisations
- o Third sector organisations develop and provide services that effectively address identified needs
- o More individuals and communities access activities, services and facilities provided by third sector organisations

The Development Team still deal with a much higher number of enquiries and requests for support than they did pre-pandemic. Many organisations have sought assistance to continue to operate in a changing environment and consider plans for the future.

Governance requests involving legal structures and documents is proving to be a growth area. Funding was sourced to continue to provide dedicated support for community buildings.

PAVO now delivers a mix of on-line and face to face training courses, which are well supported by the sector. The Active Offer project continues to offer support to organisations to enable more services to be delivered in Welsh, which is well-received by the sector and individuals who can more frequently and consistently access services in the language of their choice.

- o Individuals have improved well-being as a result of taking part in high quality volunteering
- o Organisations involving volunteers are able to learn and continuously improve the volunteering experience
- o Individuals are able to contribute their knowledge, skills and experience through volunteering and are integral to a thriving and sustainable third sector
- o Volunteering grant funds deliver excellent projects as a result of high quality applications from a diverse range of third sector organisations
- o Volunteers are engaged in delivering quality services which achieve what matters to communities and individuals

Powys Volunteer Centre continued to deal with a high volume of activity, associated with Mass Vaccination centres and Health Volunteering. However, one of the challenges facing the sector at the end of the year is the difficulty in attracting volunteers for longer term roles. This is an issue Wales wide as a result of fatigue following the pandemic, changes in work patterns and caring responsibilities.

During the year there were two short term bespoke projects, Amser I Ni focussed on time banking initiatives and a dedicated Health Volunteering post supported the NHS. Both projects have left a legacy in successful community activities engaging volunteers. The Volunteer of the Year Awards returned to being a face to face night of celebrations organised in partnership with the High Sheriff.

- o Third sector organisations make efficient and effective use of available resources and effectively secure and generate the resources they need to survive and grow

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwlrddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

PAVO met the business objective of increasing the grant management service. An increased number of funders have made available funds for the sector, including Comic Relief, Cambrian Railway Partnership, Garreg Llwyd Wind Farm, Refugee Support Grant, Connected Communities - Social Isolation amongst others. Requests for support with funding and resources have increased, and feature as the greatest proportion of interactions associated with sustainability. The Regional Integration Fund resources the PAVO Social Value Project. The scheme has enabled communities to identify gaps in services to support health and well-being, and third sector organisations to respond to those needs with a dedicated grant scheme to deliver projects.

- o Third sector organisations develop and provide services that effectively address identified needs
- o More individuals and communities access activities, services and facilities provided by third sector organisations

Powys Befriending Service has continued to develop, maintaining the remote activities started during the pandemic, whilst supporting face to face individual and group activities to restart. The service has facilitated the development of a number of interest groups, such as crafting, games and men's groups. The craft groups pooled resources and made a number of blankets for dementia patients which were donated to Shrewsbury Hospital. The Community Connector Service continues to deal with a high volume of demand, and also supporting people with multiple, complex needs. The service had a presence in the Ukrainian Welcome Centre, as well as developed a bespoke Improving Cancer Journey lead.

Mass Vaccination Centres

Mark Calvin has volunteered as a Wayfinder Marshall in Bronllys since the start of the Mass Vaccination Programme in Powys. He was keen to get involved in volunteering to help the Health Board, the community and to do something during the pandemic to give him a sense of purpose. The Wayfinder role helped Mark to develop his multi-tasking skills. His involvement within this project in the focus group really helped to give him a sense of how seriously the issue of volunteer development was being taken, alongside the work being done in order to seize the opportunity to embed a culture of volunteering in Powys. Mark wanted to share his skill set required for the role he was doing. In the development of the skills matrices, his practical knowledge and on the job experience informed much of what he was able to contribute to the discussions, and he felt that his views were valued and taken on board to make further improvements. Mark feels that the biggest benefit of the skills matrix will be in helping volunteers to identify and develop personal skills, which can then be deployed in other volunteer roles, or help the volunteer to develop either into new roles or within the same role.

PAVO articulates a legitimate VOICE on behalf of Powys' Communities

Planned Outcomes & Measures:

- o Third sector organisations meaningfully engage with public bodies in policy development and service co-production
- o Public bodies recognize and value the current and potential contribution of third sector organisations

This year the "Shared Power" course was delivered to people engaged in, or looking to join in the future, the Mental Health Partnership Board. PAVO facilitated the Patients Council which enabled people receiving in patient support for mental health needs to influence service delivery and advocate for service improvements. The Mental Health Partnership Reps were awarded Outstanding Contribution in the Volunteer of the Year Awards. PAVO facilitated a number of specific themed networks to bring together organisations with a shared interest, this included the Agri-Wellbeing Network, Dementia network, Advocacy Network and Mental Health Providers Network. Work undertaken at the Mental Health Network resulted in changes to contractual KPI's for the third sector and the provision of training on identified priorities for providers.

- o Third sector organisations play an active role in engaging and working with people and communities, including seldom heard groups
- o The voices of individuals and groups inform and influence policy development, service planning and delivery

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

This year PAVO officers have worked with Startwell (children, young people and families) and the Older People's Forum to increase opportunities for people to influence decision-making and development of policy and services. Issues such as child poverty and access to essential services have been tackled. The PAVO Participation Officer works to support Citizen and Carer Reps on the Regional Partnership Board. During the year a report was produced by PAVO which has influenced improvement of good practice at a national level around citizen representation.

- o PAVO is a valued member of strategic partnerships and makes effective use of the data, intelligence and evidence it gathers to influence others so that decisions are made which respect and value what matters to people and communities

- o The feedback from individuals supported by third sector services is used effectively in service planning and delivery to ensure that more people are able to do what matters to them.

The Health Promotion Facilitator Mid Powys role was expanded during the year and a second Health Promotion Facilitator North Powys was appointed. Both officers worked closely with local GP practices and primary care providers to ensure patients are aware of opportunities locally to support their health and well-being, and also ensured that key health promotion campaigns were featured within local voluntary sector organisations, such as testicular cancer awareness month. An increased number of local strategic partnerships now have representation from PAVO officers or other third sector organisations, following the covid emergency response highlighting the effectiveness of voluntary effort. PAVO has been involved in engaging third sector organisations in the production of a Market Position Statement.

The Grow, Cook Share Network operated during the year and supported people and organisations to come together to share good practice, and develop local food growing initiatives.

PAVO is a HUB of essential information

Planned Outcomes & Measures:

- o Individuals (including professionals supporting Individuals) have access to high quality information, advice and support to access third sector activities, services and facilities to achieve what matters to them
- o Third sector organisations receive the high quality and effective information, advice and support they require

The revised and updated PAVO Mental Health website was launched during the year, and has been well-received. E-bulletins, both general and themed have been produced regularly and the number of subscriptions continues to rise. Dedicated support has been provided to organisations supporting Ukrainian refugees via the Mental Health Information Line to ensure people have access to the support they need, particularly in relation to mental health. Digital information sources have been invaluable to the sector, and we have expanded our use of social media during the year.

The Community Connector Service has continued to respond to increasing demand for information and advice. The service supported 3,308 individuals during the year, 278 of whom were in a priority population group such as living with dementia or with caring responsibilities.

PAVO continued to support the development and management of the Third Sector Support Wales Infoengine third sector database. Training courses and awareness sessions were provided, long with support to organisations to register their services, activities and facilities on the website.

- o Effective cross-sector partnerships between all stakeholders
- o Third sector organisations are able to network, learn, support each other and share best practice
- o Effective evidence-based solutions in the sector are recognized and championed
- o More individuals achieve what matters to them as a result of joint working by third and public sector organisations

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwlrffoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

The Locality Networks have continued to provide an effective mechanism for organisations to share information, network and consider local needs. A dedicated administrative role was created during the year to service the networks and manage membership. Information, data and intelligence from the networks influenced service development and planning via the Social Value Forum. Although attendance at all PAVO networks reduced during the year, most have remained vibrant, however the Befriending Network was discontinued as the networking needs of local organisations was being met in different forums.

- o Those Involved in third sector organisations are better able to access information, advice and support on governance
- o Organisations involving volunteers have access to high quality information, advice and support to recruit and manage volunteers
- o Individuals have access to high quality information, advice and support to participate in volunteering

Another busy year for advice and guidance. Powys Volunteer Centre continued to work with delivery partner organisations across the county to deliver an effective volunteering service. A dedicated post within PAVO provided support for such activities in Mid Powys, focussing on Hay, Builth Wells and Llandrindod Wells. Support was also provided for careers fairs at schools across the county. As organisations are now experiencing challenges recruiting and retaining volunteers, the enquiries have increased as organisations are keen to embed good practice in an effort to promote volunteering. Requests for information on governance and funding have remained high.

PAVO is effectively governed and managed

Planned outcomes & measures:

- o People, communities and third sector organisations across the whole of Powys have increased awareness of PAVO and services provided.

Continued work on the Communications to introduce consistency in branding and style across the organisation, to ensure that people can recognise PAVO branded material easily. Work on analysis of social media statistics has resulted in more efficient and effective communications to reach all communities.

- o Powys' diverse communities and third sector organisations have improved access to PAVO services and activities.

Delivered a range of activities and services in varying locations and digitally to maximise access for all geographical areas in Powys, and to meet the needs of all communities. The Annual general Meeting was replaced with two parallel events in the North and South of the county to focus on cost of living, and how the sector could respond both to challenges for organisations and meet the needs of individuals.

- o PAVO is a 'digital first' organisation.

Used a wide range of digital applications to maximise access to information and resources. Increased the use of digital solutions to manage internal processes more efficiently.

- o PAVO does all it can to tackle climate change and improve sustainability.

Started work on understanding the organisations carbon footprint and develop a carbon reduction plan. Completed work on Unit 30 to increase energy efficiency. Retained the opportunity for hybrid working for staff, reducing travel emissions.

- o PAVO is effectively governed and managed.

Following the resignation of the Chief Executive Officer, the Board made an interim internal appointment before carrying out an external recruitment procedure and appointing a replacement. As the candidate was internal, this required backfill appointments to various roles within the organisation, a process which will be completed in the next financial year.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

Carried out all necessary tasks to ensure the good governance and effective running of the organisation, identifying and managing risks to fulfilling our strategic purpose and to our sustainability. Developed, implemented and monitored the annual PAVO budget to deliver the 2022-23 operational business plan. Continued to carry out the internal audit programme and review of policies and procedures. This year the internal audit programme focussed on: Comments, Compliments and Complaints, leave and absence and annual staff and trustee surveys. We also commissioned an external audit of the Financial Policies and Procedures.

PAVO received an unqualified audit report, with no areas of concern.

FINANCIAL REVIEW

Principal funding sources

Overall income generated from trading activities in accordance with its objectives during the year totalled £54,940 (£48,734 - 2022). This included £30,268 (£27,772 - 2022) from all training activities and £17,670 (£17,430 - 2022) from the bookkeeping service. The principal sources of funding, however, continue to be grants, contracts and service level agreements, mainly with national and local government and other statutory agencies and with charitable trusts.

Total funds distributed during the year totalled £691,980 (£485,662 - 2022). £170,000 was distributed through the Social Value Forum, £209,934 through the Community Renewal Fund as localities initiative grants. A total of £312,046 was distributed through an additional seven grant schemes. The grant funds for which PAVO acted as sponsor during the year were principally funded by Powys Teaching Health Board and Powys County Council.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the trustees judge to be appropriate in the interests of the organisation. PAVO Trustees are currently reviewing the process of investments within the organisation.

Reserves policy

At 31st March 2023 PAVO held total funds of £1,492,500 (£1,453,453 - 2022). Of these funds £491,177 (£506,346 - 2022) are restricted and not therefore available for general purposes. Of the remaining £1,001,373 unrestricted funds, no funds have been designated or otherwise committed. £245,358 (£247,891 - 2022) of the unrestricted funds can only be realised by disposing of tangible fixed assets, giving free reserves of £756,015 (£699,216 - 2022).

The accounts at the 31 March 2023 show Net income over expenditure of £39,097, of which £(15,169) are restricted funds and £54,266 unrestricted.

Established good practice is that charities should hold reserves equivalent to six months of operating costs. PAVO trustees have agreed that the level of reserves held by PAVO should permit the organisation to deliver its services for a period of six months, including long term lease commitments. Based on 2023/24 budgets this amounts to £762,797 (£706,054 - 2022).

The trustees are satisfied that the increased contributions that it is having to make to the PCC pension scheme can continue to be made from projected future income without impact on its planned levels of charitable expenditure. Following the completion of a risk sharing agreement with PCC, PAVO is no longer liable for past service liabilities, the risk of which has passed to PCC.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Pensions

The charity operates a stakeholder pension scheme for all staff other than three long term employees who are members of the PCC scheme, which has been closed for new members since 2005. Following PAVO's auto enrolment staging date in October 2015, all new and current eligible staff have been auto enrolled into this scheme. Staff have the option to opt out of the auto-enrol scheme if they wish and a number have chosen to do so. One member of staff has opted out of the scheme in favour of their own personal pension plan.

The charity participates in the Powys County Council Pension Fund. Up until 31st March 2016 FRS 17 was fully implemented in the financial statements. PAVO has since signed a risk sharing arrangement with Powys County Council. Under this agreement the requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. It is therefore more appropriate that the pension costs are accounted for on a defined contribution basis, as the risk sharing arrangement means that the definition is more closely related to that definition.

FUTURE PLANS

The organisation has in place a Strategic Plan to cover the period from 2022-2027 to deliver PAVO's strategic purposes: PAVO is a CATALYST for voluntary action, PAVO articulates a legitimate VOICE on behalf of Powys's Communities and Third Sector and PAVO is a HUB of essential information as well as PAVO is effectively governed and managed. The organisational values were revisited, refreshed and updated. The plan identifies the outcomes we hope to achieve for third sector organisations, communities and individuals. Our identified outcomes contribute to each of our strategic purposes and (working as part of Third Sector Support Wales TSSW) the key pillars of Good Governance, Effective Influence & Strategic Engagement, Volunteering and Resourcing a Sustainable Sector. TSSW have also introduced three Strategic Goals which are also reflected within the PAVO Strategic Outcomes.

Each year PAVO creates a business plan that outlines the activities planned for the year in order to deliver the strategic purposes. A robust analysis of the operating environment has been carried out, and the actions contained within the Business Plan for 2023-24 is set within the context of the identified opportunities and challenges facing both the organisation and the wider third sector.

The Business Plan sets out the positive outcomes for organisations and individuals which we plan to contribute towards achieving. We plan to deliver a range of activities, projects and services, most of which will contribute to more than one of our strategic purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered charity that was constituted as a company limited by guarantee in 1998 and is therefore governed by a Memorandum and Articles of Association. In line with good practice the Board reviewed the governing document in 2021 and the latest version was adopted at the AGM in November 2021.

Membership is open to third sector organisations as defined in Article 4(3) (a) and town and community councils in Powys. In accordance with Article 30(2) prospective members must apply to the Charity in the form required by the Trustees and be approved by the Trustees. At 31 March 2023, the organisation had 833 members. In the event of the company being wound up members are required under Article 3 of the Memorandum and Articles of Association to contribute an amount not exceeding £10.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwlrffoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purposes of charity law and trustees add value to the board in many different ways. A trustee may act in various capacities and these are all taken into consideration when identifying the skills and attributes required of a new trustee.

The procedure for recruitment and appointment of trustees ensures that an audit of competencies, experience and interest of the current board and of those members who are due to retire or stand down is undertaken before the recruitment process begins.

While nominations from member organisations remain the foundation of the process, the competencies audit is a proactive approach to recruitment among the membership that assists in identifying individuals who might bring the requisite qualities, competency and experience to the PAVO board, while also reflecting the diverse interests of the membership and the ethos of PAVO.

Organisational structure

A new governance structure, reflecting the growth of the organisation and the complexity of its operations, was introduced in 2002 and was updated in November 2010 to a maximum of 9 trustees to be elected, together with up to 3 co-opted and up to 3 ex-officio trustees. Where appropriate, advisory groups that focus on specific projects continue to assist PAVO staff to achieve the outcomes of their projects.

The Chief Executive Officer has delegated powers to exercise all of PAVO's functions not expressly reserved or otherwise delegated by the board. A schedule of these delegated powers is attached to the Rules of the organisation and any delegation of these powers may be exercised by any officer authorised by the Chief Executive Officer either generally or specifically. However, the Chief Executive Officer retains accountability for any delegated function carried out by another PAVO officer.

An Executive Management Team, comprising the Heads of Internal Services, Third Sector Development and Health, Wellbeing and Partnerships, meets regularly, a wider Senior Management Team which includes Senior Officers meets quarterly. These tiers of management assists the Chief Executive Officer in the exercising of the delegated powers and operational management of the organisation.

Induction and training of new trustees

The recruitment and appointment process is structured to ensure that newly appointed trustees have a sound knowledge of the working and structure of the organisation. This is underpinned by the provision of a comprehensive trustee induction pack.

All new trustees receive induction training during the month following their appointment and this is followed up by a further programme of training that is delivered regularly to the whole Board.

Pay policy for senior staff

The directors consider that the board of trustees, and the Executive Management Team, comprising of the Chief Officer and Heads of Department, constitute the key governance and management personnel of the charity responsible for directing, implementing and monitoring the purpose and business of the charity. Trustees are not remunerated but are entitled to claim reimbursement of reasonable expenses of office. Details of trustees' expenses and related party transactions are disclosed in notes 9 and 20 to the accounts.

The remuneration of the CEO is reviewed by a remuneration committee, a sub-group of the board of trustees. The committee makes recommendations to the board regarding CEO remuneration. The trustees benchmark CEO pay against comparable roles and organisations. The salaries of other staff members, including senior managers, are referenced by the National Joint Council for Local Government Services NJC. All pay levels are reviewed annually and normally change in line with any agreement reached through the NJC should the trustees consider that this is appropriate in light of the budget forecasts for the coming period.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

It is inevitable, given the stated objects of the organisation (see below), that much of the work of the organisation involves working closely with national and local government and other statutory agencies, including the Welsh Government, Powys County Council and the Powys teaching Health Board, with other voluntary organisations, both in Powys and throughout Wales, including the Wales Council for Voluntary Action and other County Voluntary Council partners in the Third Sector Support Wales (TSSW) partnership and with the voluntary and community groups, numbering more than four thousand, that operate in Powys. Systems are in place for trustee declarations of related parties and required transaction disclosures, in 2020 the process was extended to staff and is renewed annually.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A comprehensive risk register was established in 2006, detailing the risks, current controls in place to mitigate the risks, any further action required, monitoring processes, responsibility for monitoring and assessment and review dates for each of the following areas of potential risk:-

Finance
Governance and management
Operations
Environment and external factors
Compliance

The assessments have established that there are no major areas with a high level of uncontrolled risk. They have also enabled the Board of Trustees to develop a risk management action plan to ensure that, wherever possible, further controls are introduced in areas that are currently assessed as presenting a medium or medium to low risk. The full risk register was reviewed by the Senior Management staff in the Spring of 2023 and the review established that no significant changes are required, however a number of small changes were made to reflect the updated context within which the organisation is operating in. The full risk register is to be reviewed by the Board in 2024.

This overarching assessment of organisational risk is supplemented not only by annual reviews of the assessments of risks to the health, safety and welfare of staff but also by a systematic process for the identification of risk in respect of new projects and initiatives and the relevant control measures or mitigations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Powys Associations of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which 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 those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morgan Griffiths LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 29 September 2023 and signed on its behalf by:



Mr J Burt - Trustee

**Report of the Independent Auditors to the Members of
Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinion

We have audited the financial statements of Powys Associations of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 UK, including the FRC'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

**Report of the Independent Auditors to the Members of
Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Report of the Independent Auditors to the Members of
Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirlfoddol Powys**

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including relevant legislation such as the Companies Act 2006, taxation legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed nominal ledgers and tested journal entries reports to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas Landers BA FCA (Senior Statutory Auditor)
for and on behalf of Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

Date: 06/10/2023

**Powys Associations of
Voluntary Organisations
Cymdelthas Mudladau Gwirfoddol Powys**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

		Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,050	-	5,050	-
Charitable activities	4				
Grants and Donations		537,120	2,018,816	2,555,936	2,472,190
Investment Income	3	2,702	-	2,702	876
Other Income	5	52,879	2,061	54,940	48,732
Total		597,751	2,020,877	2,618,628	2,521,798
EXPENDITURE ON					
Charitable activities	6				
Grants		89,314	602,666	691,980	485,662
Expenditure for operational objectives		454,171	1,433,380	1,887,551	1,846,989
Total		543,485	2,036,046	2,579,531	2,332,651
NET INCOME/(EXPENDITURE)		54,266	(15,169)	39,097	189,147
RECONCILIATION OF FUNDS					
Total funds brought forward		947,107	506,346	1,453,453	1,264,306
TOTAL FUNDS CARRIED FORWARD		1,001,373	491,177	1,492,550	1,453,453

The notes form part of these financial statements

**Powys Associations of
Voluntary Organisations
Cymdelthas Mudiadau Gwirfoddol Powys**

**Balance Sheet
31 March 2023**

		31.3.23	31.3.22
	Notes	£	£
FIXED ASSETS			
Tangible assets	14	245,348	247,881
Investments	15	10	10
		245,358	247,891
CURRENT ASSETS			
Debtors	16	438,927	645,215
Cash at bank and in hand		1,022,649	907,054
		1,461,576	1,552,269
CREDITORS			
Amounts falling due within one year	17	(214,384)	(346,707)
NET CURRENT ASSETS		1,247,192	1,205,562
TOTAL ASSETS LESS CURRENT LIABILITIES		1,492,550	1,453,453
NET ASSETS		1,492,550	1,453,453
FUNDS	20		
Unrestricted funds		1,001,369	947,107
Restricted funds		491,181	506,346
TOTAL FUNDS		1,492,550	1,453,453

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:



Mr J Burt - Trustee

The notes form part of these financial statements

Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	112,893	(35,143)
Net cash provided by/(used in) operating activities		112,893	(35,143)
Cash flows from investing activities			
Interest received		2,702	876
Net cash provided by investing activities		2,702	876
Change in cash and cash equivalents in the reporting period		115,595	(34,267)
Cash and cash equivalents at the beginning of the reporting period		907,054	941,321
Cash and cash equivalents at the end of the reporting period		1,022,649	907,054

The notes form part of these financial statements

Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	39,097	189,147
Adjustments for:		
Depreciation charges	2,533	4,658
Interest received	(2,702)	(876)
Decrease/(increase) in debtors	206,288	(207,384)
Decrease in creditors	(132,323)	(20,688)
Net cash provided by/(used in) operations	112,893	(35,143)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and In hand	907,054	115,595	1,022,649
	907,054	115,595	1,022,649
Total	907,054	115,595	1,022,649

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost and 20% on reducing balance

Land and buildings - the charity follows a programme of regular refurbishment and maintenance of its property in order to maintain it to a high standard. Accordingly, in the opinion of the trustees, any element of depreciation would be immaterial and therefore no provision has been made.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	<u>5,050</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>2,702</u>	<u>876</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	<u>2,555,936</u>	<u>2,472,190</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Wales Council for Voluntary Action	495,058	456,648
PCC Funding to deliver specific projects / services	413,324	223,366
PtHB Funding to deliver specific projects / services	1,443,964	567,490
PCC - Arwain Grants	-	69,081
Other	14,787	5,000
Garreg Lwyd Windfarm	96,660	94,813
PtHB Intermediate Care Fund	-	1,002,844
Moondance	43,768	27,425
Big Lottery	18,375	25,523
Cambrian Rail	20,000	-
Refugee Support	10,000	-
	<u>2,555,936</u>	<u>2,472,190</u>

5. OTHER INCOME

	31.3.23	31.3.22
	£	£
Expenses recovered	292	2,315
Sundry income	6,710	135
Training	30,268	27,772
Book keeping and payroll	17,670	17,430
Desk space hire	-	1,080
	<u>54,940</u>	<u>48,732</u>

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Grants	-	691,980	-	691,980
Expenditure for operational objectives	1,865,404	-	22,147	1,887,551
	<u>1,865,404</u>	<u>691,980</u>	<u>22,147</u>	<u>2,579,531</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
Staff costs	1,470,754	1,502,706
Rent and rates	15,289	15,541
Building and equipment maintenance	17,932	16,187
Heat, light and cleaning	10,517	7,933
Postage and telephone	25,351	23,708
Stationery and printing	8,165	3,810
Advertising	1,378	357
Sundries	3,830	1,484
Travel and subsistence	14,407	4,784
Staff training and courses	11,121	13,611
Publications and journals	120	161
Subscriptions	2,217	4,774
Meetings and conferences	7,233	1,136
Computer running costs	60,395	33,355
Vehicle Maintenance	1,941	2,246
Contracts/freelance	168,298	121,096
Recruitment	2,679	1,638
Volunteer's Expenses	20,985	54,292
Translations	2,823	1,319
Infoengine	15,768	12,168
Staff Welfare	1,004	897
CRB checks	664	869
Depreciation	2,533	4,658
	<u>1,865,404</u>	<u>1,828,730</u>

Powys Associations of
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Cymdeithas Mudladau Gwirfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Grants	<u>691,980</u>	<u>485,662</u>
The total grants paid to institutions during the year was as follows:		
	31.3.23	31.3.22
	£	£
Volunteer Centre	63,863	63,864
Social Value Development Grants	170,000	171,570
Community Transport Grants	-	21,760
Small Health Grants	21,760	8,962
Amser I Ni - seedcorn funding	-	2,000
Garreg Lwyd Windfarm Grants	114,952	74,615
Gwirvol/Youth Led Grants	3,690	5,643
Arwain	-	35,967
Various	39,138	81,281
ICF	-	20,000
CRF Localities initiative grant	209,934	-
Comic Relief	63,333	-
Refugee Support	5,310	-
	<u>691,980</u>	<u>485,662</u>

See note 22 for a full breakdown of grants distributed during the year ended 31st March 2023.

9. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Expenditure for operational objectives	<u>151</u>	<u>21,996</u>	<u>22,147</u>

10. NET INCOME/(EXPENDITURE)

Net Income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	5,700	5,700
Depreciation - owned assets	<u>2,533</u>	<u>4,658</u>

**Powys Associations of
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Cymdeithas Mudladau Gwlrffoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Reimbursements made to Trustees in respect of travel expenses incurred by two (2022 one) Trustees in the performance of their duties amount to £199 (2022: £45).

12. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	1,264,804	1,294,259
Social security costs	114,969	117,159
Other pension costs	90,981	91,288
	<u>1,470,754</u>	<u>1,502,706</u>

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

	31.3.23	31.3.22
	44	50
Project	8	7
Support	<u>52</u>	<u>57</u>

No employees received emoluments in excess of £60,000.

The total emoluments for key management personnel, as defined in the Report of the Trustees (page 1), were £173,277 (2022: £188,700).

As at 31st March 2023 there were 50 (2022: 54) employees accruing benefits under money purchase pension schemes and 3 (2022: 3) employees accruing benefits under the Powys County Council defined benefit pension scheme.

The charity participates in the Powys County Council Pension Fund which has both defined benefit and defined contribution sections. The requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. Therefore the pension costs are accounted for on a defined contribution basis.

Powys Associations of
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Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants and Donations	684,394	1,787,796	2,472,190
Investment income	876	-	876
Other Income	48,732	-	48,732
Total	<u>734,002</u>	<u>1,787,796</u>	<u>2,521,798</u>
EXPENDITURE ON			
Charitable activities			
Grants	125,561	360,101	485,662
Expenditure for operational objectives	545,923	1,301,066	1,846,989
Total	<u>671,484</u>	<u>1,661,167</u>	<u>2,332,651</u>
NET INCOME	62,518	126,629	189,147
RECONCILIATION OF FUNDS			
Total funds brought forward	884,587	379,719	1,264,306
TOTAL FUNDS CARRIED FORWARD	<u>947,105</u>	<u>506,348</u>	<u>1,453,453</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>457,630</u>	<u>164,746</u>	<u>622,376</u>
DEPRECIATION			
At 1 April 2022	214,515	159,980	374,495
Charge for year	-	2,533	2,533
At 31 March 2023	<u>214,515</u>	<u>162,513</u>	<u>377,028</u>
NET BOOK VALUE			
At 31 March 2023	<u>243,115</u>	<u>2,233</u>	<u>245,348</u>
At 31 March 2022	<u>243,115</u>	<u>4,766</u>	<u>247,881</u>

Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	<u>10</u>
NET BOOK VALUE	
At 31 March 2023	<u>10</u>
At 31 March 2022	<u>10</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PAVO owns the whole of the issued share capital amounting to £10 (1 ordinary share of £10) of Powys Enterprises Ltd which was incorporated on 20th July 2011. From his date through to 31st March 2023 this subsidiary company remained dormant.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	438,927	575,456
Other debtors	-	69,759
	<u>438,927</u>	<u>645,215</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	66,307	100,095
Other Creditors	148,077	246,612
	<u>214,384</u>	<u>346,707</u>

Powys Associations of
Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	25,669	29,564
Between one and five years	27,662	-
	<u>53,331</u>	<u>29,564</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	245,348	-	245,348	247,881
Investments	10	-	10	10
Current assets	970,395	491,181	1,461,576	1,552,269
Current liabilities	(214,384)	-	(214,384)	(346,707)
	<u>1,001,369</u>	<u>491,181</u>	<u>1,492,550</u>	<u>1,453,453</u>

Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwrlfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement In funds £	At 31.3.23 £
Unrestricted funds			
General fund	947,107	54,262	1,001,369
Restricted funds			
Health and Social Care	121,221	4,113	125,334
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	-	2,068	2,068
Mental Health	115,346	3,548	118,894
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	34,415	-	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	17,769	(13,206)	4,563
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	-	2,658	2,658
Community Buildings Officer	2,423	14,498	16,921
Community Development	-	8,280	8,280
CRF Localities Initiative	24,738	(24,738)	-
CRF Skills & Learning	25,583	(25,583)	-
Digital Co-ordinator	12,907	(12,907)	-
H & WB D2RA inc Florence	5,138	(5,138)	-
H & WB Homelessness Project	7,008	-	7,008
H & WB Older People's Forum	7,289	-	7,289
Volunteering Project	14,592	26,040	40,632
Winter Pressures / Welfare Calls	-	5,202	5,202
	<u>506,346</u>	<u>(15,165)</u>	<u>491,181</u>
TOTAL FUNDS	<u>1,453,453</u>	<u>39,097</u>	<u>1,492,550</u>

Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwlrffoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	597,751	(543,489)	54,262
Restricted funds			
Health and Social Care	133,567	(129,454)	4,113
Social Value Forum	226,426	(226,426)	-
Community Connectors	527,968	(527,968)	-
Arwain - RDP	2,068	-	2,068
Mental Health	85,223	(81,675)	3,548
Increasing Play Opportunities / Startwell	35,001	(35,001)	-
Garreg Lwyd Wind Farm	101,746	(114,952)	(13,206)
Powys Befrienders	184,755	(184,755)	-
Welsh Language Development	41,750	(39,092)	2,658
Amser I Ni	29,999	(29,999)	-
Community Buildings Officer	43,766	(29,268)	14,498
Community Development	116,060	(107,780)	8,280
Community Development N Powys	6,927	(6,927)	-
CRF Localities Initiative	340,644	(365,382)	(24,738)
CRF Skills & Learning	2,854	(28,437)	(25,583)
Digital Co-ordinator	(1)	(12,906)	(12,907)
H & WB D2RA inc Florence	(5,138)	-	(5,138)
H & WB Health Promotion Facilitator	33,126	(33,126)	-
H & WB Homelessness Project	18,376	(18,376)	-
H & WB Older People's Forum	22,970	(22,970)	-
H & WB Substance Misuse	6,249	(6,249)	-
Volunteering Project	45,040	(19,000)	26,040
H 7 WB North Health Promotion Facilitator	6,299	(6,299)	-
Winter Pressures / Welfare Calls	15,202	(10,000)	5,202
	<u>2,020,877</u>	<u>(2,036,042)</u>	<u>(15,165)</u>
TOTAL FUNDS	<u>2,618,628</u>	<u>(2,579,531)</u>	<u>39,097</u>

Powys Associations of
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Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	884,587	62,520	947,107
Restricted funds			
Health and Social Care	117,835	3,386	121,221
Old Persons Strategy	14,472	-	14,472
Mental Health	104,821	10,525	115,346
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	27,393	7,022	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	11,753	6,016	17,769
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Community Buildings Officer	-	2,423	2,423
CRF Localities Initiative	-	24,738	24,738
CRF Skills & Learning	-	25,583	25,583
Digital Co-ordinator	-	12,907	12,907
H & WB D2RA inc Florence	-	5,138	5,138
H & WB Health Promotion Facilitator	-	7,008	7,008
H & WB Older People's Forum	-	7,289	7,289
Volunteering Project	-	14,592	14,592
	<u>379,719</u>	<u>126,627</u>	<u>506,346</u>
TOTAL FUNDS	<u>1,264,306</u>	<u>189,147</u>	<u>1,453,453</u>

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	734,002	(671,482)	62,520
Restricted funds			
Health and Social Care	136,070	(132,684)	3,386
Social Value Forum	224,371	(224,371)	-
Small Health Grant	8,962	(8,962)	-
Community Connectors	508,032	(508,032)	-
Arwain - RDP	50,293	(50,293)	-
Mental Health	78,890	(68,365)	10,525
Community Transport	21,760	(21,760)	-
Increasing Play Opportunities / Startwell	14,272	(7,250)	7,022
Garreg Lwyd Wind Farm	80,631	(74,615)	6,016
Powys Befrienders	152,470	(152,470)	-
Welsh Language Development	37,569	(37,569)	-
Amser I Ni	47,002	(47,002)	-
Community Buildings Officer	27,426	(25,003)	2,423
Community Development	42,727	(42,727)	-
Community Development N Powys	19,560	(19,560)	-
CRF Localities Initiative	79,918	(55,180)	24,738
CRF Skills & Learning	36,728	(11,145)	25,583
Digital Co-ordinator	39,351	(26,444)	12,907
Digital Volunteering	7,590	(7,590)	-
H & WB D2RA inc Florence	34,011	(28,873)	5,138
H & WB Health Promotion Facilitator	27,424	(20,416)	7,008
H & WB Homelessness Project	25,524	(25,524)	-
H & WB Homelessness	26,051	(26,051)	-
H & WB Older People's Forum	24,969	(17,680)	7,289
H & WB Substance Misuse	12,500	(12,500)	-
Volunteering Project	23,695	(9,103)	14,592
	<u>1,787,796</u>	<u>(1,661,169)</u>	<u>126,627</u>
TOTAL FUNDS	<u>2,521,798</u>	<u>(2,332,651)</u>	<u>189,147</u>

**Powys Associations of
Voluntary Organisations
Cymdelthas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	884,587	116,782	1,001,369
Restricted funds			
Health and Social Care	117,835	7,499	125,334
Old Persons Strategy	14,472	-	14,472
Arwain - RDP	-	2,068	2,068
Mental Health	104,821	14,073	118,894
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	27,393	7,022	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	11,753	(7,190)	4,563
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Welsh Language Development	-	2,658	2,658
Community Buildings Officer	-	16,921	16,921
Community Development	-	8,280	8,280
H & WB Health Promotion Facilitator	-	7,008	7,008
H & WB Older People's Forum	-	7,289	7,289
Volunteering Project	-	40,632	40,632
Winter Pressures / Welfare Calls	-	5,202	5,202
	<u>379,719</u>	<u>111,462</u>	<u>491,181</u>
TOTAL FUNDS	<u>1,264,306</u>	<u>228,244</u>	<u>1,492,550</u>

**Powys Associations of
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,331,753	(1,214,971)	116,782
Restricted funds			
Health and Social Care	269,637	(262,138)	7,499
Social Value Forum	450,797	(450,797)	-
Small Health Grant	8,962	(8,962)	-
Community Connectors	1,036,000	(1,036,000)	-
Arwain - RDP	52,361	(50,293)	2,068
Mental Health	164,113	(150,040)	14,073
Community Transport	21,760	(21,760)	-
Increasing Play Opportunities / Startwell	49,273	(42,251)	7,022
Garreg Lwyd Wind Farm	182,377	(189,567)	(7,190)
Powys Befrienders	337,225	(337,225)	-
Welsh Language Development	79,319	(76,661)	2,658
Amser I Ni	77,001	(77,001)	-
Community Buildings Officer	71,192	(54,271)	16,921
Community Development	158,787	(150,507)	8,280
Community Development N Powys	26,487	(26,487)	-
CRF Localities Initiative	420,562	(420,562)	-
CRF Skills & Learning	39,582	(39,582)	-
Digital Co-ordinator	39,350	(39,350)	-
Digital Volunteering	7,590	(7,590)	-
H & WB D2RA inc Florence	28,873	(28,873)	-
H & WB Health Promotion Facilitator	60,550	(53,542)	7,008
H & WB Homelessness Project	43,900	(43,900)	-
H & WB Homelessness	26,051	(26,051)	-
H & WB Older People's Forum	47,939	(40,650)	7,289
H & WB Substance Misuse	18,749	(18,749)	-
Volunteering Project	68,735	(28,103)	40,632
H 7 WB North Health Promotion Facilitator	6,299	(6,299)	-
Winter Pressures / Welfare Calls	15,202	(10,000)	5,202
	<u>3,808,673</u>	<u>(3,697,211)</u>	<u>111,462</u>
TOTAL FUNDS	<u>5,140,426</u>	<u>(4,912,182)</u>	<u>228,244</u>

Powys Associations of
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

21. RELATED PARTY DISCLOSURES

Trustee / Senior Management Team		Amount
Organisation		
Income		£
Rhayader & District Community Support	Mrs T Buchan	1,195
Powys County Council	Cllr William Powell	367,394
	Margaret Evitts	
LEA Governor Gwemyfed High School	Cllr William Powell	255
WCVA	Jamie Burt	501,784
Cultivate Cooperative	Gary Mitchell	10
Ponthafren Association	Jamie Burt	130
Expenditure		
Powys County Council	Cllr William Powell	637
	Margaret Evitts	
Rhayader & District Community Support	Mrs T Buchan	5,351
Credu	Margaret Evitts	2,250
LWCVA Third Sector Partnership Council	Jamie Burt	326
Ponthafren Association	Jamie Burt	6,084
The Montgomery Civic Society	Jamie Burt	1,394
Institute of Welsh Affairs	Jamie Burt	40
Citizens advice Bureau	Peter Swanson	1,148
Cultivate Cooperative	Gary Mitchell	2,500

**Powys Associations of
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

22. GRANTS PAYABLE BY INSTITUTION

Comic Relief Grants	£	Community Transport Grant	£
Knighton Woodland Tots	7,595	Llani Car Club t/a Tripto	3,078
Eginiad Cymru Cyf	9,025	Tanat Valley Community Forest Farm	3,600
Stiwldio Dyfi	10,000	Cloverlands Model Car Museum	3,852
Impelo / Powys Dance	10,000	Bowling Club, Talgarth	919
Knighton & District Community Centre	8,605	Josef Herman Art Foundation Cymru	3,975
Man's Shed Llanfyllin	3,159	Brecon Buzz CIC	4,050
Coetir Anian	4,072	Nature Child CIC	9,850
CARAD Rhayader Museum And		Talgarth & District Regeneration	
Gallery	5,678	Group	11,340
Menter Iaith Maldwyn	5,199	Tawe Pickleball Club	3,595
		Presteigne & Norton Comm Trust	2,788
	<u>63,333</u>	Montgomery Town Council	932
		Celf Able	3,701
Garreg Lwyd Windfarm		Ecodyfi	18,968
Llanbadam Fynydd Community Shop	16,500	Arts Connection	12,136
Llanbadam Fynydd Parish Church	3,000	Zero Carbon Llanidloes	13,704
Llanbister Show & Sports	1,085	Outdoor Partnership	7,106
Felindre Village Hall (nr Knighton)	955	Stiwldio Dyfi	21,445
Llanbister Show & Sports	1,651	Accessibility Powys	9,373
Llanbister Community Council	1,972	Artbeat Brecon CIC	9,072
Bettws Y Crwyn Parish Hall	2,790	Community Centre, Clatter	5,926
Dolfor Free Church	3,800	Game Change Project, The	916
Black Mountain Chapel Trustees	4,060	Mach Fringe	8,424
Friends of St Michaels School	6,000	Mid Powys Mind	3,037
		CARAD Rhayader Museum And	
Kerry Community Council	7,800	Gallery	7,668
Felindre Village Hall (nr Knighton)	656	Welshpool Community Haven	16,200
Kerry Bowling Club	500	Newtown Sports Club	5,850
Dolfor Women's Institute	100	Abercrave RFC	4,478
Gravel Baptist Chapel	3,000	Sharenergy Co-operative Limited	7,075
St Marys Church, Bettws y Crwyn	11,875	Wilderness Ltd	6,878
Dolfor Short Mat Bowls Club	100		
Dolfor sports Committee	1,000		<u>209,934</u>
Llanbadam Fynydd Community Shop	4,999		
Knucklas & District Community Centre	5,388	Gwrfol - Youth Led Grants	
Knucklas & District Community Centre	10,082	Montgomery Federation YFC	720
Felindre Football Club	2,250	Llandrindod Wells Air Training Corps	750
Llanbadam Fynydd Community Shop	14,333	Bannau Brycheiniog	800
Llanbister Primary School	292	Ystradfellte YFC	670
Llanbister Primary School	1,913	Howey YFC	750
Llanbister Community Hall	5,225		
Llanbister Best Kept Village Group	200		<u>3,690</u>
Pound Baptist Chapel	5,767		
Upper Clun Community Wildlife			
Group	660		
	<u>114,952</u>	Social Value Dev Fund	
		Shakespeare Link	6,349
Refugee Support		BCA Independent Advocacy Services	805
Henderson Hall Trust	1,405	Helping Our Homeless Wales	7,305
Bike to the Future	450	Mess Up The Mess Theatre Company	
Arts Connection	1,485	Ltd	11,127
		Accessibility Powys	16,993
		Brecon & District Mind	19,987

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

22. GRANTS PAYABLE BY INSTITUTION - continued

Llandrindod Refugee Support Group	310	Tir Coed Powys	35,454
Welfare Ystradgynlais, The	1,660	Knighton & District Community Centre	9,150
		Kaleidoscope Project	23,000
	5,310	Community Centre, Clatter	700
		Arts Connection	8,767
		Hay & District Royal British Legion	801
		Wilderness Trust, The	9,045
		Eginiad Cymru Cyf	10,080
		Dementia Matters In Powys	10,438
			170,000
Volunteer Bureau/Community Support		PTHB - Community Transport Grant	
Ystradgynlais Volunteer Centre	7,983	Oswestry Community Action /QUBE	1,360
Crickhowell Volunteer Bureau	7,983	Hay & District Dial-A-Ride	1,360
		Presteigne & Norton Com Supp	
Brecon Volunteer Bureau	7,983	Transport	1,360
Rhayader & District Comm. Support	7,983	Newtown Dial-A-Ride	1,360
Knighton & District Community Centre	7,983	CAMAD	1,360
CAMAD	7,983	Rhayader & District Comm. Support	1,360
Ponthafren Association	7,983	Brecon Dial a Ride	1,360
North Montgomeryshire Vol Bureau	7,983	Dyfi Valley Dial a ride	1,360
		Llanidloes & District comm trans	
		scheme	1,360
	63,864	Ystradgynlais Community Car	
		Scheme	1,360
		Welshpool Community Transport	1,360
		Knighton & District Community	
		Support	1,360
Cambrian Railway Line Fund		Llanwrtyd Wells CT Project	1,360
Snowdonia Slate Trail	1,017	Bullth Wells Community Support	1,360
Selndorf Arian Abergynolwyn	542	North Montgomeryshire Vol Bureau	1,360
Community Forum, Penparcau	1,300	Crickhowell Volunteer Bureau	1,360
MHA Communities Aberystwyth	1,500		21,760
Barmouth & Dyffryn UFC	1,500		
Dorrington Community Garden	1,400		
Clwb Rhwyfo Pwllheli	1,168		
		Connected Communities - Loneliness and Isolation Fund	
Ennyn CIC	775	Macular Disease Society, The	2,500
2nd Newtown Brownies	503	Mid Powys Mind	2,500
Cwiltwyr Ardudwy Quilters	500	Man's Shed Llanfyllin	2,500
Canolfan Gymdeithasol Llanbedr	1,200	Wilderness Trust, The	2,500
Y Ganolfan Llwyngwril	1,500	Ennyn CIC	2,500
1st Llanidloes Brownies / Guides	1,500	Credu (Powys Carers Service)	2,250
Dementia Friendly Newtown	1,500	Gerdidi Bro Dyfi Gardens	1,888
The Dragon Barmouth	1,491	CARAD Rhayader Museum And	
		Gallery	2,500
Borth Community Hub	1,400		19,138
Guilsfield Tennis Club	1,204		
	20,000		

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,050	-
Investment Income		
Deposit account interest	2,702	876
Charitable activities		
Grants	2,555,936	2,472,190
Other income		
Expenses recovered	292	2,315
Sundry income	6,710	135
Training	30,268	27,772
Book keeping and payroll	17,670	17,430
Desk space hire	-	1,080
	<u>54,940</u>	<u>48,732</u>
Total incoming resources	2,618,628	2,521,798
EXPENDITURE		
Charitable activities		
Salaries and social security	1,264,804	1,294,259
Social security	114,969	117,159
Pensions	90,981	91,288
Rent and rates	15,289	15,541
Building and equipment maintenance	17,932	16,187
Heat, light and cleaning	10,517	7,933
Postage and telephone	25,351	23,708
Stationery and printing	8,165	3,810
Advertising	1,378	357
Sundries	3,830	1,484
Travel and subsistence	14,407	4,784
Staff training and courses	11,121	13,611
Publications and journals	120	161
Subscriptions	2,217	4,774
Meetings and conferences	7,233	1,136
Computer running costs	60,395	33,355
Vehicle Maintenance	1,941	2,246
Contracts/freelance	168,298	121,096
Recruitment	2,679	1,638
Volunteer's Expenses	20,985	54,292
Carried forward	1,842,612	1,808,819

This page does not form part of the statutory financial statements

**Powys Associations of
Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	1,842,612	1,808,819
Translations	2,823	1,319
Infoengine	15,768	12,168
Staff Welfare	1,004	897
CRB checks	664	869
Plant and machinery	2,533	4,658
Grants to institutions	691,980	485,662
	<u>2,557,384</u>	<u>2,314,392</u>
Support costs		
Finance		
Bank charges	151	211
Governance costs		
Auditors' remuneration	5,700	5,700
Insurance	4,924	4,131
AGM reports & other costs	-	2,007
Professional fees	11,113	6,049
Trustees expenses	199	106
Trustees welfare	60	55
	<u>21,996</u>	<u>18,048</u>
Total resources expended	<u>2,579,531</u>	<u>2,332,651</u>
Net income	<u>39,097</u>	<u>189,147</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 3522144 (England and Wales)
REGISTERED CHARITY NUMBER: 1069557

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2022
for
Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Reference and Administrative Details
for the Year Ended 31 March 2022**

TRUSTEES	Mr M Nosworthy (resigned 19.11.21) Mrs W C Beaven Mrs P A Buchan Mr J Burt Mrs M H Evitts Mrs D C Jones Miss S N Lloyd Mr G Mitchell Cllr. W D Powell Mr P R Swanson Ms J F Atkins (resigned 19.11.21)
COMPANY SECRETARY	Mrs A S L Owen
REGISTERED OFFICE	Unit 30 Ddole Road Enterprise Park Llandrindod Wells Powys LD1 6DF
REGISTERED COMPANY NUMBER	3522144 (England and Wales)
REGISTERED CHARITY NUMBER	1069557
AUDITORS	Morgan Griffiths LLP Chartered Accountants Statutory Auditor Cross Chambers 9 High Street Newtown Powys SY16 2NY
BANKERS	HSBC Bank Plc The Cross 1 Broad Street Newtown Powys SY16 2LX
KEY MANAGEMENT TEAM	
Chief Executive Officer	Mr C Cooper
Head of Internal Services	Mrs A Owen
Head of Third Sector Development	Mrs M Muireasgha
Head of Health & Well-being	Mrs C Swales

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

PAVO's mission statement is-

PAVO provides essential services to support third sector organisations and to improve people's lives.

This is encapsulated in 'Helping organisations; improving people's lives'.

The stated objects of the organisation were reviewed in 2021 and the updated version was approved by the members at the 2021 AGM. They are-

(1) To deliver and fulfil any charitable purposes that are consistent with the stated values of the organisation for the benefit of the public, principally but not exclusively in the local government area of Powys and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and individuals, and provide them with the necessary support, information and services to enable them to pursue or contribute to any such charitable purpose.

(2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit and to that end to bring together into membership of the Charity persons and organisations engaged in the furtherance of the said purposes within the County of Powys.

Our strategic and business planning processes ensure that all activities undertaken within the organisation are designed and delivered in furtherance of our mission statement and these charitable objects, having regard to the Charities Commission guidance on public benefit.

Work began in October 2018 to develop a new Strategic Plan for 2019-2022. As part of this process the Strategic Purposes were reviewed and updated:

- PAVO is a CATALYST for voluntary action
- PAVO articulates a legitimate VOICE on behalf of Powys' Communities & Third Sector
- PAVO is a HUB of essential information
- PAVO is effectively governed and managed

Following a period of external and internal engagement, the Board at its meeting on 29th March 2019 adopted the plan. The outcomes within the strategic plan align to local and national shared outcomes.

The PAVO business plan for 2021-2022 details the operational objectives that were set for the year under each strategic purpose, to deliver these planned outcomes.

Quarterly report cards were developed to inform the Board of progress towards the achievement of the strategic and operational objectives and the activities undertaken in the year in furtherance of these operational objectives, and the difference that these made.

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Grantmaking

PAVO does not provide grants directly from its own funds but acts as sponsor for various grant schemes. Grant making policy is therefore determined by the terms and conditions laid down by the funders of the individual schemes, which are incorporated into the rules for applications to each grant fund.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- How our activities delivered public benefit

Details of key expenditure relating to each of the strategic purposes, as well as key achievements against the operational objectives set out in the Business Plan for each of these, are highlighted below, illustrating some of the ways in which our work has made a difference. Information on all of our achievements may be found in the quarterly report cards for the year.

As a CATALYST for community action

Planned outcomes & measures:

- Those involved in running third sector organisations have increased confidence in leading their organisations
 - Those involved in running third sector organisations have improved ability to recruit and retain skilled trustees
 - Those involved in running third sector organisations have increased skills and knowledge to lead their organisations
 - Third sector organisations are resilient and have the skills, knowledge and capacity to sustain their organisations
- o 791 organisations supported with direct advice and guidance
 - o 590 activities delivered to support trustees
 - o 390 participants in total on training courses (including Powys Transport Training Agency)
 - o 859 occasions when support was provided to increase resilience & sustainability
 - o 94% of respondents to PAVO Stakeholder survey reported an increase in skills to run their organisation effectively as a result of PAVO support

Key Achievements

PAVO training courses remain delivered via digital provision with the exception of MIDAS Minibus Driver training which must take place face to face. A comprehensive training programme included a range of courses to support groups including trustee training, charity finances, fundraising, safeguarding, running your organisation and a continued focus on risk assessments and constantly changing legislation related to covid. This year several bespoke courses were delivered covering health and social care and hate crime.

The Time for Us / Amser I Ni Project promoting and supporting time-banking experienced some set-backs due to the pandemic, but despite this a number of successful projects were established and operating by the year end.

Enquiries to the Third Sector Development Department reduced in volume during the year, but reverted back to the more complex issues that presented pre-covid. The team provided a range of types of governance support throughout the year, including general governance, organisation / service start-up, digital issues, funding, policy, employment and risk awareness. Trustees Week was marked with a number of training courses and an online event.

Following the successful pilot project last year, funding has been sourced to continue to provide the Community Buildings project. The Development Officer continued to facilitate the Community Buildings Forum and provide training courses and bespoke support. This year continued to be challenging for community premises with a number of concerns raised about risk assessments and compliance with covid legislation. In addition, PAVO was successful in tendering to produce resources for Village Halls at a national level.

Planned outcomes & measures:

- Individuals have improved well-being as a result of taking part in high quality volunteering

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

- Organisations involving volunteers are able to learn and continuously improve the volunteering experience
- Individuals are able to contribute their knowledge, skills and experience through volunteering and are integral to a thriving and sustainable third sector
- Volunteering grant funds deliver excellent projects as a result of high quality applications from a diverse range of third sector organisations
- Volunteers are engaged in delivering quality services which achieve what matters to communities and individuals

- o 196 volunteers were actively engaged in Powys Befriending Service at the end of the year.
- o 310 interactions recorded in relation to volunteering and 96% of respondents to the Stakeholder Survey indicated that PAVO support had resulted in continuous improvement of their volunteer experience.
- o 334 volunteers signed up to a placement.

Key Achievements

PAVO co-ordinated the recruitment and placement of hundreds of volunteers across Powys to ensure the smooth operation of the three Mass Vaccination Sites, the Newtown Mass Vaccination Centre. Volunteers received the "Community Group of the Year" Award from Montgomery Volunteer Awards, and the Powys wide scheme won an award from the High Sheriff. Powys Volunteer of the Year Awards attracted a number of high quality nominations and the ceremony took place online, with a number of successful nominees receiving awards in person from PAVO trustees following the event.

Planned outcomes & measures:

- Third sector organisations make efficient and effective use of available resources
 - Third sector organisations effectively secure and generate the resources they need to survive and grow
- o £127,083 generated by organisations following PAVO support.
 - o £615,662 awarded to local organisations through PAVO managed grant schemes.
 - o 353 interactions related to sustainable funding.
 - o £260,000 secured for Powys communities via the Community Renewal Fund.

Key Achievements

PAVO's grant management service continues to grow with a number of new funded streams this year, whilst work continued to distribute covid-related grants. The organisation continued to work with both Cambrian and Heart of Wales Railways to deliver cross-border grant schemes into other areas and Wales and England. PAVO received late notification of a successful application to the Communities Renewal Fund, this grant included a significant amount for projects to deliver in the latter part of this financial year and into the next year.

Planned outcomes & measures:

- Third sector organisations develop and provide services that effectively address identified needs
 - More individuals and communities access activities, services and facilities provided by third sector organisations
- o 215 occasions where support was provided to establish a new organisation or service.
 - o 3,981 enquiries from individuals to access third sector services.
 - o 3,617 referrals to the Community Connector Service.
 - o 423 clients supported by Powys Befriending Service.
 - o 69 initiatives supported by the Social Value Development project.
 - o £350,273 distributed to the third sector via Social Value Development grants panel (not all was Social Value Development Fund).
 - o 11 Organisations developed action plans to deliver the Active Offer (Welsh Language) to support more individuals to access services in their language of choice.

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

Key Achievements

The Community Connector Service continued to receive a high number of referrals and corresponding cases in the early part of the year associated with covid. In the latter part of the year referrals slowed somewhat, and represented a return to the more complex referrals which required in-depth support typical of pre-covid times. Powys Befriending Service moved all activities to telephone and digital during the pandemic, towards the end of the year as restrictions eased a number of face to face group and one to one activities were able to restart. The Social Value Development project supported the management of a number of covid related grant schemes and also the Winter Pressures Fund. This, coupled with the development support enabled voluntary organisations to set up and deliver a range of new services and activities across Powys, widening access to services. The Active Offer project had a number of staff changes during the year, and there were challenges associated with organisations not being able to prioritise internal development initiatives due to the pandemic. Despite this the outputs and outcomes were similar to the previous year.

As a VOICE for people, voluntary organisations and community groups

In furtherance of the strategic purpose to provide a VOICE for voluntary organisations and where appropriate represent and facilitate their views, in addition to staff and other related costs incurred, PAVO partnership working continued to increase voluntary sector involvement in strategic planning and policy development, facilitating this involvement through thematic networks and community fora.

Planned outcomes & measures:

- o Third sector organisations meaningfully engage with public bodies in policy development and service co-production
- o Public bodies recognize and value the current and potential contribution of third sector organisations
- o 372 occasions during the year where support was provided to understand or shape co-production of services
- o 100% of public sector respondents indicated that PAVO was effective in enabling the voices of service users and groups to influence policy development and service commissioning.
- o 87% of public sector respondents indicated that they thought PAVO was a vital route to engagement & participation.

Key Achievements

Following the trend from the previous year, many partnerships and network meetings continued to take place online. Various PAVO officers were invited to support a number of multi-agency initiatives to ease pressure on health and care services bringing the voluntary sector perspective and resources to solve various issues, particularly during winter pressures.

Planned outcomes & measures:

- o Third sector organisations play an active role in engaging and working with people and communities, including seldom heard groups
- o The voices of individuals and groups inform and influence policy development, service planning and delivery
- o 96 Service user engagement activities undertaken.
- o 100% of third sector organisations responded that PAVO had to some extent improved skills and capacity of organisations to effectively influence policy and shape services.
- o 187 occasions where the voice of citizens, users, carers or organisations was used to inform policy, planning or development of services.

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

Key Achievements

A number of networks remained operational online throughout the year. Some opportunities to engage and participate have moved to face to face activities. The Patient's Council has held sessions face to face. The Powys Agri Well-being Network worked with relevant partners to increase awareness within the farming community of the mental health support available. The resulting project saw mugs printed with useful contact information being placed in the cafes of all livestock marts across the county. Through close working with the Mid Powys GP Cluster a new post was created to support the GP practices to engage with communities and the third sector locally to improve outcomes for patients. PAVO provided support for users and carers to engage in a variety of service areas, including older people, children and young people, mental health and substance misuse. A short-term project was undertaken to engage with organisations to support the development of the North Powys Hub.

Planned outcomes & measures:

- PAVO is a valued member of strategic partnerships and makes effective use of the data, intelligence and evidence it gathers to influence others so that decisions are made which respect and value what matters to people and communities
- The feedback from individuals supported by third sector services is used effectively in service planning and delivery to ensure that more people are able to do what matters to them.
- o 297 Partnership meetings attended by PAVO or the third sector.
- o 94% of organisations responding to the stakeholder survey said that PAVO was effective in enabling the voice of the sector to influence decision-making.
- o 96 occasions when citizen, service user or carer participation activities undertaken.
- o 130 issues identified through community, service user or carer participation.

Key Achievements

PAVO is represented on the Powys Regional Partnership Board by The Chief Executive Officer, who works to ensure input from the Third Sector. Citizen, Service User and Carer representatives are recruited and supported by PAVO to attend the partnership meetings and engage in the wider work of the Board.

As a HUB of essential information and resources

In furtherance of the strategic purpose to provide an information HUB and communicate effectively with voluntary organisations. PAVO provides information and resources on a comprehensive website, and also circulates regular news bulletins. Social media has also been used to good effect to engage with stakeholders and share information.

Planned outcomes & measures:

- Those involved in third sector organisations are better able to access information, advice and support on governance
- Organisations involving volunteers have access to high quality information, advice and support to recruit and manage volunteers
- Individuals have access to high quality information, advice and support to participate in volunteering
- o 822 organisations were members of PAVO at the end of the year.
- o 654 interactions were associated with good governance.
- o 313 occasions when advice and guidance provided to organisations on recruitment and management of volunteers.
- o 503 volunteer opportunities advertised

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

Key Achievements

Following the increased need for volunteers within NHS settings (including volunteer deployment within Mass Vaccination Centres) a dedicated post has been created during the year. Powys Volunteer Centre continued to work with delivery partners, and this year welcomed Ponthafren as a new delivery partner and appointed an officer to work directly within Builth Wells, Llanidloes and Llandrindod Wells to support the challenges with volunteer recruitment to non-covid related, longer-term roles which have arisen following the pandemic. Delivery of Welsh Government funded volunteer research project, and involvement in the development of the new Health and Care Academy for Powys ensuring carer and volunteer access.

Planned outcomes & measures:

- Individuals (including professionals supporting individuals) have access to high quality information, advice and support to access third sector activities, services and facilities to achieve what matters to them
- Third sector organisations receive the high quality and effective information, advice and support they require

- o 157,783 page views on PAVO website.
- o 381 new followers on Face Book
- o 1,460 Twitter posts
- o 91% of organisations rated PAVO at 3 or 4 out of 4 for information "Always being useful and necessary".
- o 97% of organisations said they were satisfied with the information PAVO shares.

Key Achievements

Digital working and access to remote services continued to be the norm during the year. During the year a tender was issued for services to rebuild the PAVO Mental Health website, work began before year end and the new website became operational during the new financial year. Continued use has been made of a variety of social media platforms, both to inform and engage stakeholders. PAVO Annual Conference and AGM was again delivered online via a week long programme of thematic workshops.

Planned outcomes & measures:

- Effective cross-sector partnerships between all stakeholders
- Third sector organisations are able to network, learn, support each other and share best practice
- Effective evidence-based solutions in the sector are recognized and championed
- More individuals achieve what matters to them as a result of joint working by third and public sector organisations

- o 1,963 Participants at PAVO facilitated networks and forums.
- o 132 Third sector networking opportunities organised.
- o 673 Occasions where joint working was facilitated in order to improve services.

Key Achievements

The 13 Locality Networks set up to support co-ordination during the pandemic have continued to operate, and during the latter part of the year a number operated face to face. As community events have started up again a number of PAVO staff have attended with information stands. Community Connector attendance at local Virtual Ward and Multi-Disciplinary Team meetings have supported a considerable number of clients to access third sector services.

PAVO is effectively governed and managed

Planned outcomes & measures:

- People, communities and third sector organisations across the whole of Powys have increased awareness of PAVO and services provided

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

o Established a communications work stream to review current approach to branding, marketing and communications, work began in 2021-22 and will continue in 2022-23. Put in place covid-safe working practices as soon as possible to enable PAVO staff to attend community events and networks to promote our activities to organisations and people across Powys.

- Powys' communities and third sector organisations have improved access to PAVO services and activities

o Development and management of effective IT and telecom solutions to enable and maintain remote working and virtual delivery of services.

- PAVO is digital by default through Integrated and effective use of technology

o Supported the implementation of new systems and processes for routine HR, Finance and governance processes.

o Access to new and updated applications to support virtual delivery.

- PAVO is an environmentally aware and sustainable organisation

o Environmental Sustainability plan developed and agreed.

o Building renovations to reduce carbon footprint of Unit 30 Ddole Road.

o Remote working and hybrid working reduces travel.

- Income generation is considered everybody's business across PAVO & opportunities to generate income through social enterprise are explored & made use of where appropriate

o Funding opportunities standing item on Senior Management Team agenda, with all staff contributing to identification of potential income generation.

o Delivery of payroll and book-keeping services.

o Variety of new projects identified and funding sourced during the year.

- To deliver all necessary support to ensure that PAVO meets:

The strategic objective of being well-placed to deliver its strategic and business plans

All necessary legal, regulatory and quality assurance requirements

o Carried out all necessary tasks to ensure the good governance and effective running of the organisation, identifying and managing risks to fulfilling our strategic purpose and to our sustainability

o Developed and delivered PAVO Business Continuity Plan, and ensured Covid-secure working procedures, facilitated flexible and adaptable service delivery, ensured staff well-being supported throughout and processed considerable increase in financial transactions and human resources (the latter due to recruitment associated with covid and winter pressures as well as new projects).

o Developed, implemented and monitored the annual PAVO budget to deliver the 2020 -21 operational business plan

o Undertook the annual stakeholder satisfaction and engagement survey, and implemented any actions arising.

o Continued to carry out internal audit programme and reviewed policies and procedures in the following areas: GDPR, IT and Computer Use, Volunteering Policy and Procedures, Welsh Language, Trustee Skills Audit and Annual Staff Satisfaction Survey.

o Trusted Charity Level 2 external verification status.

o PAVO received unqualified audit report with no areas of concern.

FINANCIAL REVIEW

Principal funding sources

Overall income generated from trading activities in accordance with its objectives during the year totalled £48,734 (£55,572 - 2021). This included £27,772 (£24,461 - 2021) from all training activities and £17,430 (£15,240 - 2021) from the bookkeeping service. The principal sources of funding, however, continue to be grants, contracts and service level agreements, mainly with national and local government and other statutory agencies and with charitable trusts.

Total funds distributed during the year totalled £485,662 (£621,681- 2021). £171,570 was distributed through the Social Value Forum. A total of £314,092 was distributed through an additional twelve individual grant schemes.

The grant funds for which PAVO acted as sponsor during the year were principally funded by Powys Teaching Health Board, Powys County Council.

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Report of the Trustees
for the Year Ended 31 March 2022**

FINANCIAL REVIEW

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the trustees judge to be appropriate in the interests of the organisation. Level of current investments that are accessible within a given period are adequate for PAVO's planned activities.

Reserves policy

At 31st March 2022 PAVO held total funds of £1,453,453 (£1,264,306 - 2021). Of these funds £506,346 (£379,719 - 2021) are restricted and not therefore available for general purposes. Of the remaining £947,107 unrestricted funds, no funds have been designated or otherwise committed. £247,891 (£252,549 - 2021) of the unrestricted funds can only be realised by disposing of tangible fixed assets, giving free reserves of £699,216 (£632,038 - 2021).

The accounts at the 31 March 2022 show Net income over expenditure of £189,147, of which £126,629 are restricted funds and £62,518 unrestricted.

Established good practice is that charities should hold reserves equivalent to six months of operating costs. PAVO trustees have agreed that the level of reserves held by PAVO should permit the organisation to deliver its services for a period of six months, including long term lease commitments. Based on 2022/23 budgets this amounts to £706,054 (£687,683 - 2021).

The trustees are satisfied that the increased contributions that it is having to make to the PCC pension scheme can continue to be made from projected future income without impact on its planned levels of charitable expenditure. Following the completion of a risk sharing agreement with PCC, PAVO is no longer liable for past service liabilities, the risk of which has passed to PCC.

Pensions

The charity operates a stakeholder pension scheme for all staff other than three long term employees who are members of the PCC scheme, which has been closed for new members since 2005. Following PAVO's auto enrolment staging date in October 2015, all new and current eligible staff have been auto enrolled into this scheme. Staff have the option to opt out of the auto-enrol scheme if they wish and a number have chosen to do so. One member of staff has opted out of the scheme in favour of their own personal pension plan.

The charity participates in the Powys County Council Pension Fund. Up until 31st March 2016 FRS 17 was fully implemented in the financial statements. PAVO has since signed a risk sharing arrangement with Powys County Council. Under this agreement the requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. It is therefore more appropriate that the pension costs are accounted for on a defined contribution basis, as the risk sharing arrangement means that the definition is more closely related to that definition.

FUTURE PLANS

During the latter half of the year work commenced on the development of a new strategic plan. The Board determined to change the strategic planning period from three years to five years to enable the organisation to both focus on longer term outcomes and to harmonise with key partner agency planning cycles. The long lead in time enabled the Board to focus on the different environment within which PAVO will be operating in post pandemic and not being in the European Union. The process reaffirmed PAVO's strategic purposes: PAVO is a CATALYST for voluntary action, PAVO articulates a legitimate VOICE on behalf of Powys's Communities and Third Sector and PAVO is a HUB of essential information as well as PAVO is effectively governed and managed. The organisational values were revisited, refreshed and updated. The plan identifies the outcomes we hope to achieve for third sector organisations, communities and individuals. Our identified outcomes contribute to each of our strategic purposes and (working as part of Third Sector Support Wales TSSW) the key pillars of Good Governance, Effective Influence & Strategic Engagement, Volunteering and Resourcing a Sustainable Sector. TSSW have also introduced three Strategic Goals which are also reflected within the PAVO Strategic Outcomes.

Each year PAVO creates a business plan that outlines the activities planned for the year in order to deliver the strategic purposes. A robust analysis of the operating environment has been carried out, and the actions contained within the Business Plan for 2022-23 is set within the context of the identified opportunities and challenges facing both the organisation and the wider third sector.

The Business Plan sets out the positive outcomes for organisations and individuals which we plan to contribute towards achieving. We plan to deliver a range of activities, projects and services, most of which will contribute to more than one of our strategic purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered charity that was constituted as a company limited by guarantee in 1998 and is therefore governed by a Memorandum and Articles of Association. The Memorandum and Articles were reviewed and updated by the Board of Trustees in 2014 and the revised version was adopted by the organisation's AGM in November 2014. Under the Articles, Rules for the proper conduct and management of the organisation were also drawn up by the Governance Committee and adopted on 30 March 2006. These Rules were reviewed and updated in 2010 and again in 2015. In line with good practice the Board reviewed the governing document and rules in 2021 and the latest version was adopted at the AGM in November 2021.

Membership is open to individuals who are currently acting or have acted in the past as trustees of the organisation, third sector organisations as defined in Article 4(3) (a) and town and community councils in Powys. In accordance with Article 30(2) prospective members must apply to the Charity in the form required by the Trustees and be approved by the Trustees. At 31 March 2020, the organisation had 822 members. In the event of the company being wound up members are required under Article 3 of the Memorandum and Articles of Association to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and trustees add value to the board in many different ways. A trustee may act in various capacities and these are all taken into consideration when identifying the skills and attributes required of a new trustee.

The procedure for recruitment and appointment of trustees, which was updated and took effect from November 2010, ensures that an audit of competencies, experience and interest of the current board and of those members who are due to retire or stand down is undertaken before the recruitment process begins.

While nominations from member organisations remain the foundation of the process, the competencies audit is a proactive approach to recruitment among the membership that assists in identifying individuals who might bring the requisite qualities, competency and experience to the PAVO board, while also reflecting the diverse interests of the membership and the ethos of PAVO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

A new governance structure, reflecting the growth of the organisation and the complexity of its operations, was introduced in 2002 and was updated during a review of the Memorandum and Articles of Association in 2005. At the AGM in December 2009, the members approved a further change with effect from November 2010, with a maximum of 9 trustees to be elected, together with up to 3 co-opted and up to 3 ex-officio trustees. Where appropriate, advisory groups that focus on specific projects continue to assist PAVO staff to achieve the outcomes of their projects.

The Chief Executive Officer has delegated powers to exercise all of PAVO's functions not expressly reserved or otherwise delegated by the board. A schedule of these delegated powers is attached to the Rules of the organisation and any delegation of these powers may be exercised by any officer authorised by the Chief Executive Officer either generally or specifically. However, the Chief Executive Officer retains accountability for any delegated function carried out by another PAVO officer.

A Senior Management Team, comprising the Heads of Internal Services, Third Sector Development and Health and Well-being along with Senior Officers Internal Services and Third Sector Development, meets monthly. This second tier of management assists the Chief Executive Officer in the exercising of the delegated powers and operational management of the organisation.

Induction and training of new trustees

The recruitment and appointment process is structured to ensure that newly appointed trustees have a sound knowledge of the working and structure of the organisation. This is underpinned by the provision of a comprehensive trustee induction pack that includes full details of:-

1. The aims, objectives and governance of PAVO.
2. The role, responsibilities and job descriptions of trustees/board of directors and senior officers and the terms of reference for the various advisory groups.
3. The staff structure and staff contact details.
4. All organisational policies and procedures that are currently in place.
5. Information on the recent activities of the organisation.

All new trustees receive induction training during the month following their appointment and this is followed up by a further programme of training that is delivered regularly to the whole Board. All trustees are encouraged to attend appropriate external or internal training events to enable them to carry out their role.

Key management remuneration

The directors consider that the board of trustees, who are the directors of the organisation for the purposes of company law, and the Senior Management Team, comprising of the Chief Officer and Heads of Department, constitute the key governance and management personnel of the charity responsible for directing, implementing and monitoring the purpose and business of the charity. Trustees are not remunerated but are entitled to claim reimbursement of reasonable expenses of office. Details of trustees' expenses and related party transactions are disclosed in notes 11 and 22 to the accounts.

The remuneration of the CEO is reviewed by a senior remuneration committee, a sub-group of the board of trustees. The committee makes recommendations to the board regarding CEO remuneration. The trustees benchmark CEO pay against comparable roles and organisations. The salaries of other staff members, including senior managers, are referenced by the National Joint Council for Local Government Services NJC. All pay levels are reviewed annually and normally change in line with any agreement reached through the NJC should the trustees consider that this is appropriate in light of the budget forecasts for the coming period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

It is inevitable, given the stated objects of the organisation (see below), that much of the work of the organisation involves working closely with national and local government and other statutory agencies, including the Welsh Government, Powys County Council and the Powys teaching Health Board, with other voluntary organisations, both in Powys and throughout Wales, including the Wales Council for Voluntary Action and other County Voluntary Council partners in the Third Sector Support Wales (TSSW) partnership and with the voluntary and community groups, numbering more than four thousand, that operate in Powys. Systems are in place for trustee declarations of related parties and required transaction disclosures, in 2020 the process was extended to staff and is renewed annually.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A comprehensive risk register was established in 2006, detailing the risks, current controls in place to mitigate the risks, any further action required, monitoring processes, responsibility for monitoring and assessment and review dates for each of the following areas of potential risk:-

Finance
Governance and management
Operations
Environment and external factors
Compliance

The assessments have established that there are no major areas with a high level of uncontrolled risk. They have also enabled the Board of Trustees to develop a risk management action plan to ensure that, wherever possible, further controls are introduced in areas that are currently assessed as presenting a medium or medium to low risk. The trustees consider financial sustainability to be a major area of potential risk in the current economic climate but are satisfied that the stringent financial and operational controls that are in place continue to provide appropriate mitigation. The full risk register was reviewed in the Spring of 2022 and the review established that no significant changes are required, however a number of small changes were made to reflect the updated context within which the organisation is operating in.

This overarching assessment of organisational risk is supplemented not only by annual reviews of the assessments of risks to the health, safety and welfare of staff but also by a systematic process for the identification of risk in respect of new projects and initiatives and the relevant control measures or mitigations. As in the previous year, in 2021-22 considerable attention was paid to risks associated with Covid-19 and risk assessments and procedures were subject to continuous review throughout the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**Report of the Trustees
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which 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 those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morgan Griffiths LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 30 September 2022 and signed on its behalf by:

Mr J Burt - Trustee

**Report of the Independent Auditors to the Members of
Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinion

We have audited the financial statements of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 UK, including the FRC'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

**Report of the Independent Auditors to the Members of
Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including relevant legislation such as the Companies Act 2006, taxation legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed nominal ledgers and tested journal entries reports to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas Landers BA FCA (Senior Statutory Auditor)
for and on behalf of Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

17 November 2022

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022**

		Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	377
Charitable activities					
Grants and Donations		684,394	1,787,796	2,472,190	2,444,832
Investment income	3	874	-	874	1,196
Other income	5	48,734	-	48,734	55,572
Total		734,002	1,787,796	2,521,798	2,501,977
EXPENDITURE ON					
Charitable activities	6				
Grants		125,561	360,101	485,662	621,681
Expenditure for operational objectives		545,923	1,301,066	1,846,989	1,740,172
Total		671,484	1,661,167	2,332,651	2,361,853
NET INCOME		62,518	126,629	189,147	140,124
RECONCILIATION OF FUNDS					
Total funds brought forward		884,587	379,719	1,264,306	1,124,182
TOTAL FUNDS CARRIED FORWARD		947,105	506,348	1,453,453	1,264,306

The notes form part of these financial statements

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Balance Sheet
31 March 2022**

		31.3.22	31.3.21
	Notes	£	£
FIXED ASSETS			
Tangible assets	14	247,881	252,539
Investments	15	10	10
		247,891	252,549
CURRENT ASSETS			
Debtors	16	645,216	437,831
Cash at bank and in hand		907,053	941,321
		1,552,269	1,379,152
CREDITORS			
Amounts falling due within one year	17	(346,707)	(367,395)
NET CURRENT ASSETS		1,205,562	1,011,757
TOTAL ASSETS LESS CURRENT LIABILITIES		1,453,453	1,264,306
NET ASSETS		1,453,453	1,264,306
FUNDS	20		
Unrestricted funds		947,107	884,587
Restricted funds		506,346	379,719
TOTAL FUNDS		1,453,453	1,264,306

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2022 and were signed on its behalf by:

Mr J Burt - Trustee

The notes form part of these financial statements

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Cash Flow Statement
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(35,142)	454,529
Net cash (used in)/provided by operating activities		(35,142)	454,529
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(98,633)
Sale of tangible fixed assets		-	8,500
Interest received		874	1,196
Net cash provided by/(used in) investing activities		874	(88,937)
Change in cash and cash equivalents in the reporting period		(34,268)	365,592
Cash and cash equivalents at the beginning of the reporting period		941,321	575,729
Cash and cash equivalents at the end of the reporting period		907,053	941,321

The notes form part of these financial statements

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	189,147	140,124
Adjustments for:		
Depreciation charges	4,658	23,952
Profit on disposal of fixed assets	-	(8,500)
Interest received	(874)	(1,196)
(Increase)/decrease in debtors	(207,385)	41,500
(Decrease)/increase in creditors	(20,688)	258,649
Net cash (used in)/provided by operations	<u>(35,142)</u>	<u>454,529</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	941,321	(34,268)	907,053
	941,321	(34,268)	907,053
Total	<u>941,321</u>	<u>(34,268)</u>	<u>907,053</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% on cost
Plant and machinery	- 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	-	377
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	874	1,196
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Grants	2,472,190	2,444,832
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Wales Council for Voluntary Action	456,648	726,822
Welsh Assembly Government	-	93,500
PCC Funding to deliver specific projects / services	223,366	50,166
PtHB Funding to deliver specific projects / services	567,490	459,247
PCC - Arwain Grants	69,081	15,554
Other	5,000	19,227
Garreg Lwyd Windfarm	94,813	87,469
PtHB Intermediate Care Fund	1,002,844	992,847
Moondance	27,425	-
Big Lottery	25,523	-
	<u>2,472,190</u>	<u>2,444,832</u>

5. OTHER INCOME

	31.3.22	31.3.21
	£	£
Gain on sale of tangible fixed assets	-	8,500
Expenses recovered	2,315	2,239
Sundry income	137	2,178
Training	27,772	24,461
Book keeping and payroll	17,430	15,240
Secondment	-	2,954
Desk space hire	1,080	-
	<u>48,734</u>	<u>55,572</u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Grants	-	485,662	-	485,662
Expenditure for operational objectives	1,828,730	-	18,259	1,846,989
	1,828,730	485,662	18,259	2,332,651

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	1,502,706	1,297,785
Rent and rates	15,541	16,487
Building and equipment maintenance	16,187	97,381
Heat, light and cleaning	7,933	11,653
Postage and telephone	23,708	28,956
Stationery and printing	3,810	11,543
Advertising	357	2,371
Sundries	1,484	90
Travel and subsistence	4,784	1,698
Staff training and courses	13,611	14,377
Publications and journals	161	2,270
Subscriptions	4,774	4,202
Meetings and conferences	1,136	136
Computer running costs	33,355	19,467
Vehicle Maintenance	2,246	2,370
Contracts/freelance	121,096	121,795
Recruitment	1,638	348
Volunteer's Expenses	54,292	33,978
Translations	1,319	725
Professional fees	-	3,511
Website costs	-	6,246
Infoengine	12,168	19,442
Staff Welfare	897	-
CRB checks	869	2,052
Depreciation	4,658	23,952
	1,828,730	1,722,835

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. GRANTS PAYABLE

	31.3.22	31.3.21
	£	£
Grants	485,662	621,681
The total grants paid to institutions during the year was as follows:		
	31.3.22	31.3.21
	£	£
Volunteer Centre	63,864	53,799
Social Value Development Grants	171,570	155,026
Community Connectors Discretionary Grants	-	47,905
TSSW/Comic Relief	-	26,591
Welsh Government Surge Fund	-	42,318
COVID-19 Grants	-	60,261
Community Transport Grants	21,760	20,480
Small Health Grants	8,962	18,158
Mental Health Grants	-	76,170
Amser I Ni - seedcorn funding	2,000	5,000
Garreg Lwyd Windfarm Grants	74,615	91,487
Gwirvol/Youth Led Grants	5,643	5,760
Cambrian Line Grants	-	10,046
Heart Of Wales Line Grants	-	8,680
Arwain	35,967	-
Various	81,281	-
ICF	20,000	-
	485,662	621,681

See note 22 for a full breakdown of grants distributed during the year ended 31st March 2022.

9. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Expenditure for operational objectives	211	18,048	18,259

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	5,700	3,900
Depreciation - owned assets	4,658	23,952
Surplus on disposal of fixed assets	-	(8,500)

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Reimbursements made to Trustees in respect of travel expenses incurred by one (2021: none) Trustee in the performance of their duties amount to £45 (2021: £nil).

12. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	1,294,259	1,121,606
Social security costs	117,159	96,587
Other pension costs	91,288	79,592
	<u>1,502,706</u>	<u>1,297,785</u>

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

	31.3.22	31.3.21
Project	50	42
Support	7	6
	<u>57</u>	<u>48</u>

No employees received emoluments in excess of £60,000.

The total emoluments for key management personnel, as defined in the Report of the Trustees (page 1), were £188,700 (2021: £161,017).

As at 31st March 2022 there were 54 (2021: 47) employees accruing benefits under money purchase pension schemes and 3 (2021: 3) employees accruing benefits under the Powys County Council defined benefit pension scheme.

The charity participates in the Powys County Council Pension Fund which has both defined benefit and defined contribution sections. The requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. Therefore the pension costs are accounted for on a defined contribution basis.

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	377	-	377
Charitable activities			
Grants and Donations	758,876	1,685,956	2,444,832
Investment income	1,196	-	1,196
Other income	55,572	-	55,572
Total	816,021	1,685,956	2,501,977
EXPENDITURE ON			
Charitable activities			
Grants	61,346	560,335	621,681
Expenditure for operational objectives	639,556	1,100,616	1,740,172
Total	700,902	1,660,951	2,361,853
NET INCOME	115,119	25,005	140,124
RECONCILIATION OF FUNDS			
Total funds brought forward	769,468	354,714	1,124,182
TOTAL FUNDS CARRIED FORWARD	884,587	379,719	1,264,306

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2021 and 31 March 2022	457,630	164,746	622,376
DEPRECIATION			
At 1 April 2021	214,515	155,322	369,837
Charge for year	-	4,658	4,658
At 31 March 2022	214,515	159,980	374,495
NET BOOK VALUE			
At 31 March 2022	243,115	4,766	247,881
At 31 March 2021	243,115	9,424	252,539

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	10
	<u> </u>
NET BOOK VALUE	
At 31 March 2022	10
	<u> </u>
At 31 March 2021	<u>10</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PAVO owns the whole of the issued share capital amounting to £10 (1 ordinary share of £10) of Powys Enterprises Ltd which was incorporated on 20th July 2011. From his date through to 31st March 2022 this subsidiary company remained dormant.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	575,456	420,753
Other debtors	69,760	17,078
	<u>645,216</u>	<u>437,831</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	100,095	231,905
Other Creditors	246,612	135,490
	<u>346,707</u>	<u>367,395</u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	29,564	29,564
Between one and five years	-	18,308
	<u>29,564</u>	<u>47,872</u>

to update

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Fixed assets	247,881	-	247,881	252,539
Investments	10	-	10	10
Current assets	1,045,923	506,346	1,552,269	1,379,152
Current liabilities	(346,707)	-	(346,707)	(367,395)
	<u>947,107</u>	<u>506,346</u>	<u>1,453,453</u>	<u>1,264,306</u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	884,587	62,520	947,107
Restricted funds			
Health and Social Care	117,835	3,386	121,221
Old Persons Strategy	14,472	-	14,472
Mental Health	104,821	10,525	115,346
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	27,393	7,022	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	11,753	6,016	17,769
Powys Befrienders	2,192	-	2,192
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Community Buildings Officer	-	2,423	2,423
CRF Localities Initiative	-	24,738	24,738
CRF Skills & Learning	-	25,583	25,583
Digital Co-ordinator	-	12,907	12,907
H & WB D2RA inc Florence	-	5,138	5,138
H & WB Health Promotion Facilitator	-	7,008	7,008
H & WB Older People's Forum	-	7,289	7,289
Volunteering Project	-	14,592	14,592
	379,719	126,627	506,346
TOTAL FUNDS	1,264,306	189,147	1,453,453

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	734,002	(671,482)	62,520
Restricted funds			
Health and Social Care	136,070	(132,684)	3,386
Social Value Forum	224,371	(224,371)	-
Small Health Grant	8,962	(8,962)	-
Community Connectors	508,032	(508,032)	-
Arwain - RDP	50,293	(50,293)	-
Mental Health	78,890	(68,365)	10,525
Community Transport	21,760	(21,760)	-
Increasing Play Opportunities / Startwell	14,272	(7,250)	7,022
Garreg Lwyd Wind Farm	80,631	(74,615)	6,016
Powys Befrienders	152,470	(152,470)	-
Welsh Language Development	37,569	(37,569)	-
Amser I Ni	47,002	(47,002)	-
Community Buildings Officer	27,426	(25,003)	2,423
Community Development	42,727	(42,727)	-
Community Development N Powys	19,560	(19,560)	-
CRF Localities Initiative	79,918	(55,180)	24,738
CRF Skills & Learning	36,728	(11,145)	25,583
Digital Co-ordinator	39,351	(26,444)	12,907
Digital Volunteering	7,590	(7,590)	-
H & WB D2RA inc Florence	34,011	(28,873)	5,138
H & WB Health Promotion Facilitator	27,424	(20,416)	7,008
H & WB Homelessness Project	25,524	(25,524)	-
H & WB Homelessness	26,051	(26,051)	-
H & WB Older People's Forum	24,969	(17,680)	7,289
H & WB Substance Misuse	12,500	(12,500)	-
Volunteering Project	23,695	(9,103)	14,592
	<u>1,787,796</u>	<u>(1,661,169)</u>	<u>126,627</u>
TOTAL FUNDS	<u><u>2,521,798</u></u>	<u><u>(2,332,651)</u></u>	<u><u>189,147</u></u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	769,468	115,119	884,587
Restricted funds			
Health and Social Care	91,960	25,875	117,835
Old Persons Strategy	14,472	-	14,472
Mental Health	74,428	30,393	104,821
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	27,393	-	27,393
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	20,132	(8,379)	11,753
Powys Befrienders	2,192	-	2,192
3rd Sector Skills	22,884	(22,884)	-
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
	<u>354,714</u>	<u>25,005</u>	<u>379,719</u>
TOTAL FUNDS	<u><u>1,124,182</u></u>	<u><u>140,124</u></u>	<u><u>1,264,306</u></u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	816,021	(700,902)	115,119
Restricted funds			
Health and Social Care	156,034	(130,159)	25,875
Social Value Forum	262,159	(262,159)	-
Small Health Grant	18,158	(18,158)	-
Community Connectors	520,247	(520,247)	-
Arwain - RDP	16,925	(16,925)	-
Mental Health	172,645	(142,252)	30,393
Community Transport	20,480	(20,480)	-
Other ICF - Winter Pressures	4,320	(4,320)	-
Garreg Lwyd Wind Farm	83,108	(91,487)	(8,379)
Powys Befrienders	152,470	(152,470)	-
3rd Sector Skills	-	(22,884)	(22,884)
Welsh Language Development	37,568	(37,568)	-
Amser I Ni	49,425	(49,425)	-
HOWL & Cambrian Wales Line Grants	18,761	(18,761)	-
COVID 19	173,656	(173,656)	-
	<u>1,685,956</u>	<u>(1,660,951)</u>	<u>25,005</u>
TOTAL FUNDS	<u><u>2,501,977</u></u>	<u><u>(2,361,853)</u></u>	<u><u>140,124</u></u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	769,468	177,639	947,107
Restricted funds			
Health and Social Care	91,960	29,261	121,221
Old Persons Strategy	14,472	-	14,472
Mental Health	74,428	40,918	115,346
Community Transport	42,899	-	42,899
Continuing Health Care	41,402	-	41,402
Increasing Play Opportunities / Startwell	27,393	7,022	34,415
CVC Cymru	6,858	-	6,858
Garreg Lwyd Wind Farm	20,132	(2,363)	17,769
Powys Befrienders	2,192	-	2,192
3rd Sector Skills	22,884	(22,884)	-
DHTT	6,641	-	6,641
Food Alliance	3,453	-	3,453
Community Buildings Officer	-	2,423	2,423
CRF Localities Initiative	-	24,738	24,738
CRF Skills & Learning	-	25,583	25,583
Digital Co-ordinator	-	12,907	12,907
H & WB D2RA inc Florence	-	5,138	5,138
H & WB Health Promotion Facilitator	-	7,008	7,008
H & WB Older People's Forum	-	7,289	7,289
Volunteering Project	-	14,592	14,592
	<u>354,714</u>	<u>151,632</u>	<u>506,346</u>
TOTAL FUNDS	<u><u>1,124,182</u></u>	<u><u>329,271</u></u>	<u><u>1,453,453</u></u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,550,023	(1,372,384)	177,639
Restricted funds			
Health and Social Care	292,104	(262,843)	29,261
Social Value Forum	486,530	(486,530)	-
Small Health Grant	27,120	(27,120)	-
Community Connectors	1,028,279	(1,028,279)	-
Arwain - RDP	67,218	(67,218)	-
Mental Health	251,535	(210,617)	40,918
Community Transport	42,240	(42,240)	-
Other ICF - Winter Pressures	4,320	(4,320)	-
Increasing Play Opportunities / Startwell	14,272	(7,250)	7,022
Garreg Lwyd Wind Farm	163,739	(166,102)	(2,363)
Powys Befrienders	304,940	(304,940)	-
3rd Sector Skills	-	(22,884)	(22,884)
Welsh Language Development	75,137	(75,137)	-
Amser I Ni	96,427	(96,427)	-
HOWL & Cambrian Wales Line Grants	18,761	(18,761)	-
COVID 19	173,656	(173,656)	-
Community Buildings Officer	27,426	(25,003)	2,423
Community Development	42,727	(42,727)	-
Community Development N Powys	19,560	(19,560)	-
CRF Localities Initiative	79,918	(55,180)	24,738
CRF Skills & Learning	36,728	(11,145)	25,583
Digital Co-ordinator	39,351	(26,444)	12,907
Digital Volunteering	7,590	(7,590)	-
H & WB D2RA inc Florence	34,011	(28,873)	5,138
H & WB Health Promotion Facilitator	27,424	(20,416)	7,008
H & WB Homelessness Project	25,524	(25,524)	-
H & WB Homelessness	26,051	(26,051)	-
H & WB Older People's Forum	24,969	(17,680)	7,289
H & WB Substance Misuse	12,500	(12,500)	-
Volunteering Project	23,695	(9,103)	14,592
	<u>3,473,752</u>	<u>(3,322,120)</u>	<u>151,632</u>
TOTAL FUNDS	<u><u>5,023,775</u></u>	<u><u>(4,694,504)</u></u>	<u><u>329,271</u></u>

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

21. RELATED PARTY DISCLOSURES

Trustee / Senior Management Team		Amount
Organisation		
Income		£
Powys Teaching Health Board	Mrs T Buchan	1,262,121
Rhayader & District Community Support	Mrs T Buchan	1,230
Powys County Council	Cllr William Powell	365,214
	Margaret Evitts	
Dyfodol Powys	Margaret Evitts	580
WCVA	Jamie Burt	534,395
Open Newtown	Gary Mitchell	35
Citizens advice Bureau	Peter Swanson	20
Expenditure		
Powys County Council	Cllr William Powell	2,918
	Margaret Evitts	
Rhayader & District Community Support	Mrs T Buchan	16,559
Credu	Margaret Evitts	2,500
Llandrindod Wells Food Bank	Martin Nosworthy	147
Citizens advice Bureau	Peter Swanson	12,716
Income		
Powys County Council	Clair Swales	365,214
Expenditure		
Montgomeery YFC - Gemma Owen	Angela Owen	2,130
Claire Owen - Translator	Angela Owen	1,318
Powys County Council	Clair Swales	2,918

**Powys Association
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

22. GRANTS PAYABLE BY INSTITUTION

Volunteer Bureau/Community Support

	£
Ystradgynlais Volunteer Centre	7,983
Rhayader & District Comm. Support	7,983
Ponthafren Association	7,983
North Montgomeryshire Vol Bureau	7,983
Knighton & District Community Centre	7,983
Crickhowell Volunteer Bureau	7,983
 CAMAD	 7,983
Brecon Volunteer Bureau	7,983

63,864

Social Value Development Grant

Mid Powys Mind	5,473
BCA Independent Advocacy Services	14,243
 Girlguiding Montgomeryshire	 2,336
Impelo	4,862
Knighton & District Community Centre	12,792
Citizens Advice Powys	12,076
BRACE Committee	2,898
Accessibility Powys	8,709
Rhayader & District Comm. Support	9,064
Ponthafren Association	4,697
Dementia Matters In Powys	32,169
Wellbeing Project in Brecon	16,154
Cultivate (Cwm Harry) Cyfyngedig	7,468
Helping Our Homeless Wales	5,060
Dementia Matters In Powys	32,000
Wilderness Trust	1,570

171,570

Amser i ni Grant

Knighton & District Community Centre	500
Ysgol Trefonnen	500
Wilderness Trust	500
Radiate Arts CIC	500

2,000

Garreg Llwyd windfarm Grants

Llanbister Show & Sports	-105
Llanbadarn Fynydd Village Hall	2,561
Llanbister Community Hall Committee	12,188
Llanbister Community Council	331
Friends of Llanbister CP School	2,999
Felindre FC	5,000

Community Transport Grant

	£
Hay & District Dial-A-Ride	1,360
Dyfi Valley Dial a ride	1,360
Crickhowell Volunteer Bureau	1,360
CAMAD	1,360
Builth Wells Community Support	1,360
Brecon Dial a Ride	1,360
Knighton & District Community Support	1,360
Oswestry Community Action /QUBE	1,360
Llanidloes & District comm trans scheme	1,360
Llanwrtyd Wells CT Project	1,360
Newtown Dial-A-Ride	1,360
North Montgomeryshire Vol Bureau	1,360
Presteigne & Norton Com Supp Transport	1,360
Rhayader & District Comm. Support	1,360
Ystradgynlais Community Car Scheme	1,360
Welshpool Community Transport	1,360

21,760

Small Health Grants

Mid Powys Mind	1,457
Talgarth Football Club	835
Tawe Pickleball Club	1,196
BCA Idependent Advocacy Services	1,377
1st Montgomery Guides and Rangers	1,240
Radiate Arts CIC	1,400
DPJ Foundation	1,456

8,962

Discretionary Capital Grant - ICF

CARAD Rhayader Museum And Gallery	550
Shakespeare Link	1,139
Play Radnor	9,961
Tir Cyffredin	8,350

20,000

Winter Pressures Grants

East Radnorshire Day Centre	5,000
Crickhowell Volunteer Bureau	5,000
Mid Powys Mind	5,000
Black Mountain Lions Club	4,154
The Windfall Centre	4,950
APT 4 Social Development	876
British Red Cross	5,181

**Powys Association
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Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

22. GRANTS PAYABLE BY INSTITUTION - continued

Black Mountain Chapel Trustees	2,040	Ecodyfi	6,784
Friends of St Michaels School	7,122	Brecon & District Mind	4,286
Bettws Y Crwyn Parish Hall	15,541	Wilderness Trust	2,760
Knucklas & District Community Centre	2,842	Ystradgynlais MIND	4,673
Penithon Baptist Chapel	1,134	Dal Dy Dir	4,960
Dolfor Free Church	8,640	Brecon Volunteer Bureau	990
Dolfor Women's Institute	252	Hay & District Dial-A-Ride	1,440
Kerry Rec Association	1,620	Cultivate	2,500
Llanbister best kept village group	450		
Felindre Village Hall (nr Knighton)	12,000		58,554
	74,615	Lonliness and Isolation Grants	
		Mid Powys Mind	2,500
		Macular Disease Society	2,500
		Menter Iaith Maldwyn	2,500
		Gerddi Bro Dyfi Gardens	1,888
		Brecknock Play Network	2,409
		CARAD Rhayader Museum And	
		Gallery	2,500
		Ennyn CIC	2,500
		Credu (Powys Carers Service)	2,500
		Man's Shed Llanfyllin	2,500
		Wilderness Trust	930
			22,727
	5,643		
Gwirfol Youth Led Grants			
Llandefalle YFC	593		
Ystradfellte YFC	650		
Hi Society Defibrillator Group	750		
Explore today's Technology	484		
Montgomery Federation of YFCs	2,130		
Crickhowell High School Fund	275		
Mid Powys Mind	411		
Rekindle / Small Steps	350		
	5,643		
Arwain Grant			
Mens Shed Newtown	1,500		
Knighton & District Community Centre	3,961		
Royston Memorial Hall	3,150		
Whitton Women's Institute	746		
Dolwen Field Development			
Committee	2,470		
Ecodyfi	3,967		
Ysgol Feithryn Dyffryn Banw	1,441		
CARAD Rhayader Museum And			
Gallery	3,082		
Arts Connection	4,000		
Talybont Cycling Club	3,950		
Play Radnor	4,000		
Knighton Woodland Tots	3,700		
	35,967		

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	377
Investment income		
Deposit account interest	874	1,196
Charitable activities		
Grants	2,472,190	2,444,832
Other income		
Gain on sale of tangible fixed assets	-	8,500
Expenses recovered	2,315	2,239
Sundry income	137	2,178
Training	27,772	24,461
Book keeping and payroll	17,430	15,240
Secondment	-	2,954
Desk space hire	1,080	-
	48,734	55,572
Total incoming resources	2,521,798	2,501,977
EXPENDITURE		
Charitable activities		
Salaries and social security	1,294,259	1,121,606
Social security	117,159	96,587
Pensions	91,288	79,592
Rent and rates	15,541	16,487
Building and equipment maintenance	16,187	97,381
Heat, light and cleaning	7,933	11,653
Postage and telephone	23,708	28,956
Stationery and printing	3,810	11,543
Advertising	357	2,371
Sundries	1,484	90
Travel and subsistence	4,784	1,698
Staff training and courses	13,611	14,377
Publications and journals	161	2,270
Subscriptions	4,774	4,202
Meetings and conferences	1,136	136
Computer running costs	33,355	19,467
Vehicle Maintenance	2,246	2,370
Contracts/freelance	121,096	121,795
Carried forward	1,752,889	1,632,581

This page does not form part of the statutory financial statements

**Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	1,752,889	1,632,581
Recruitment	1,638	348
Volunteer's Expenses	54,292	33,978
Translations	1,319	725
Professional fees	-	3,511
Website costs	-	6,246
Infoengine	12,168	19,442
Staff Welfare	897	-
CRB checks	869	2,052
Freehold property	-	623
Plant and machinery	4,658	23,329
Grants to institutions	485,662	621,681
	<u>2,314,392</u>	<u>2,344,516</u>
Support costs		
Finance		
Bank charges	211	167
Governance costs		
Auditors' remuneration	5,700	3,900
Insurance	4,131	6,340
AGM reports & other costs	2,007	3,659
Professional fees	6,049	3,271
Trustees expenses	106	-
Trustees welfare	55	-
	<u>18,048</u>	<u>17,170</u>
Total resources expended	<u>2,332,651</u>	<u>2,361,853</u>
Net income	<u><u>189,147</u></u>	<u><u>140,124</u></u>

This page does not form part of the statutory financial statements

Accounts



Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

**Report of the Trustees
and
Audited Financial Statements**

**for the year ended
31st March 2021**



**Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Contents of the Financial Statements
for the year ended 31 March 2021**

Rhif Elusen Gofrestredig: 1069557. Cwmni Cyfyngedig drwy warant 3522144. Wedi ei gofrestru yng Nghymru.
Registered Charity No.: 1069557. A Company Limited By Guarantee 3522144. Registered in Wales.

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Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys
Report of the Trustees

The Trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommendation Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1st January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number: 3522144 (England & Wales)

Registered Charity Number: 1069557

Registered Office:

Unit 30 Ddole Road Enterprise Park
Llandrindod Wells
Powys LD1 6DF

Trustees:

Mrs P Buchan	
Mr J Burt	Appointed Chair April 2020
Rev I Charlesworth	Deceased April 2020
Mr M Nosworthy	
Mrs R Parry Wright	Retired November 2020
Mr K Rollinson	Retired November 2020
Cllr William Powell	
Mr P Swanson	
Mrs M Evitts	
Ms J Atkins	
Ms Nia Lloyd	Appointed November 2020
Ms Dominique Jones	Appointed November 2020
Mr Gary Mitchell	Appointed November 2020
Mrs Wendy Beaven	Appointed November 2020

Company Secretary:

Mrs A Owen

Key Management Team:

Chief Executive Officer:	Mr C Cooper
Head of Internal Services	Mrs A Owen
Head of Third Sector Development	Ms M Muireasgha
Head of Health & Well-being	Mrs C Swales

Auditors:

Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys SY16 2NY

Bankers:

HSBC Bank Plc
The Cross
1 Broad Street
Newtown
Powys SY16 2LX

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys
Report of the Trustees

Powys SY16 2LX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered charity that was constituted as a company limited by guarantee in 1998 and is therefore governed by a Memorandum and Articles of Association. The Memorandum and Articles were reviewed and updated by the Board of Trustees in 2014 and the revised version was adopted by the organisation's AGM in November 2014. Under the Articles, Rules for the proper conduct and management of the organisation were also drawn up by the Governance Committee and adopted on 30 March 2006. These Rules were reviewed and updated in 2010 and again in 2015. The latest amendments were adopted by the Board on 31st July 2015.

Membership is open to individuals who are currently acting or have acted in the past as trustees of the organisation, third sector organisations as defined in Article 4(3) (a) and town and community councils in Powys. In accordance with Article 30(2) prospective members must apply to the Charity in the form required by the Trustees and be approved by the Trustees. At 31 March 2020, the organisation had 779 members. In the event of the company being wound up members are required under Article 3 of the Memorandum and Articles of Association to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and trustees add value to the board in many different ways. A trustee may act in various capacities and these are all taken into consideration when identifying the skills and attributes required of a new trustee.

The procedure for recruitment and appointment of trustees, which was updated and took effect from November 2010, ensures that an audit of competencies, experience and interest of the current board and of those members who are due to retire or stand down is undertaken before the recruitment process begins.

While nominations from member organisations remain the foundation of the process, the competencies audit is a proactive approach to recruitment among the membership that assists in identifying individuals who might bring the requisite qualities, competency and experience to the PAVO board, while also reflecting the diverse interests of the membership and the ethos of PAVO.

Induction and training of new trustees

The recruitment and appointment process is structured to ensure that newly appointed trustees have a sound knowledge of the working and structure of the organisation. This is underpinned by the provision of a comprehensive trustee induction pack that includes full details of: -

1. The aims, objectives and governance of PAVO.
2. The role, responsibilities and job descriptions of trustees/board of directors and senior officers and the terms of reference for the various advisory groups.
3. The staff structure and staff contact details.
4. All organisational policies and procedures that are currently in place.
5. Information on the recent activities of the organisation.

All new trustees receive induction training during the month following their appointment and this is followed up by a further programme of training that is delivered regularly to the whole Board. All

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Cymdeithas Mudiadau Gwirfoddol Powys
Report of the Trustees

trustees are encouraged to attend appropriate external or internal training events to enable them to carry out their role.

Organisational structure

A new governance structure, reflecting the growth of the organisation and the complexity of its operations, was introduced in 2002 and was updated during a review of the Memorandum and Articles of Association in 2005. At the AGM in December 2009, the members approved a further change with effect from November 2010, with a maximum of 9 trustees to be elected, together with up to 3 co-opted and up to 3 ex-officio trustees. Where appropriate, advisory groups that focus on specific projects continue to assist PAVO staff to achieve the outcomes of their projects.

The Chief Executive Officer has delegated powers to exercise all of PAVO's functions not expressly reserved or otherwise delegated by the board. A schedule of these delegated powers is attached to the Rules of the organisation and any delegation of these powers may be exercised by any officer authorised by the Chief Executive Officer either generally or specifically. However, the Chief Executive Officer retains accountability for any delegated function carried out by another PAVO officer.

A Senior Management Team, comprising the Heads of Internal Services, Third Sector Development and Health and Well-being along with Senior Officers Internal Services and Third Sector Development, meets monthly. This second tier of management assists the Chief Executive Officer in the exercising of the delegated powers and operational management of the organisation.

Pay policy for senior staff

The directors consider that the board of trustees, who are the directors of the organisation for the purposes of company law, and the Senior Management Team, comprising of the Chief Officer and Heads of Department, constitute the key governance and management personnel of the charity responsible for directing, implementing and monitoring the purpose and business of the charity. Trustees are not remunerated but are entitled to claim reimbursement of reasonable expenses of office. Details of trustees' expenses and related party transactions are disclosed in notes 9 and 20 to the accounts.

The remuneration of the CEO is reviewed by a senior remuneration committee, a sub-group of the board of trustees. The committee makes recommendations to the board regarding CEO remuneration. The trustees benchmark CEO pay against comparable roles and organisations. The salaries of other staff members, including senior managers, are referenced by the National Joint Council for Local Government Services NJC. All pay levels are reviewed annually and normally change in line with any agreement reached through the NJC should the trustees consider that this is appropriate in light of the budget forecasts for the coming period.

Risk management

A comprehensive risk register was established in 2006, detailing the risks, current controls in place to mitigate the risks, any further action required, monitoring processes, responsibility for monitoring and assessment and review dates for each of the following areas of potential risk:-

Finance
Governance and management
Operations
Environment and external factors
Compliance

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Report of the Trustees

The assessments have established that there are no major areas with a high level of uncontrolled risk. They have also enabled the Board of Trustees to develop a risk management action plan to ensure that, wherever possible, further controls are introduced in areas that are currently assessed as presenting a medium or medium to low risk. The trustees consider financial sustainability to be a major area of potential risk in the current economic climate but are satisfied that the stringent financial and operational controls that are in place continue to provide appropriate mitigation. The full risk register was reviewed in 2017 and the review established that no significant changes are required. A further review of the risk management of the organisation took place in 2020 and further work will be carried out in 2021.

This overarching assessment of organisational risk is supplemented not only by annual reviews of the assessments of risks to the health, safety and welfare of staff but also by a systematic process for the identification of risk in respect of new projects and initiatives and the relevant control measures or mitigations. In 2020-21 considerable attention was paid to risks associated with Covid-19 and risk assessments and procedures were subject to continuous review throughout the year.

Related parties

It is inevitable, given the stated objects of the organisation (see below), that much of the work of the organisation involves working closely with national and local government and other statutory agencies, including the Welsh Government, Powys County Council and the Powys teaching Health Board, with other voluntary organisations, both in Powys and throughout Wales, including the Wales Council for Voluntary Action and other County Voluntary Council partners in the Third Sector Support Wales (TSSW) partnership and with the voluntary and community groups, numbering more than four thousand, that operate in Powys. Systems are in place for trustee declarations of related parties and required transaction disclosures, in 2020 the process was extended to staff.

OBJECTIVES AND ACTIVITIES

Objectives and aims

PAVO's mission statement is-

PAVO provides essential services to support third sector organisations and to improve people's lives.

This is encapsulated in '*Helping organisations; improving people's lives*'.

The stated objects of the organisation were reviewed in 2014 and the updated version was approved both by the Charity Commission and by the members at the 2014 AGM. They are-

- (1) To promote any charitable purposes that are consistent with the stated values of the organisation for the benefit of the public, principally but not exclusively in the local government area of Powys and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any such charitable purpose.
- (2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit and to that end to bring together into membership of the Charity persons and organisations engaged in the furtherance of the said purposes within the County of Powys.

Our strategic and business planning processes ensure that all activities undertaken within the organisation are designed and delivered in furtherance of our mission statement and these charitable

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Report of the Trustees

objects, having regard to the Charities Commission guidance on public benefit.

During 2012, in consultation with relevant stakeholders, PAVO developed a strategic plan for the period 2013-16. The strategic purposes agreed as part of this plan were:-

- PAVO is a CATALYST for voluntary action.
- PAVO articulates a legitimate VOICE on behalf of Powys' communities & Third Sector.
- PAVO is a HUB of essential information
- PAVO is effectively governed and managed.

Following further consultation with stakeholders, it was agreed that the overarching strategic purposes for the period 2016-19 should remain as Catalyst, Voice, Hub and Organisation.

Work began in October 2018 to develop a new Strategic Plan for 2019-2022. Following a period of external and internal engagement, the Board at its meeting on 29th March 2019 adopted the plan. The outcomes within the strategic plan align to local and national shared outcomes. The strategic plan identifies the planned outcomes or differences that the organisation intends to bring about as a result of the work that we do during the three-year period in pursuing each of those strategic purposes, and the associated outcome measures.

The PAVO business plan for 2020-2021 details the operational objectives that were set for the year under each strategic purpose, to deliver these planned outcomes.

PAVO's Impact Report for 2020-2021 provides information on many of the activities undertaken in the year in furtherance of these operational objectives, and the difference that these made. For further analysis of achievements, performance and impact, reference should also be made to the Third Sector Support Wales (TSSW) monitoring report collated by Wales Council for Voluntary Action. In addition quarterly report cards were developed to inform the Board of progress towards the achievement of the strategic and operational objectives.

To gain a full understanding of PAVO's activities and achievements and the difference that our work made in 2020-2021, this trustees' report should be read in conjunction with those documents.

Grant making

PAVO does not provide grants directly from its own funds but acts as sponsor for various grant schemes. Grant making policy is therefore determined by the terms and conditions laid down by the funders of the individual schemes, which are incorporated into the rules for applications to each grant fund.

ACHIEVEMENT AND PERFORMANCE

- how our activities delivered public benefit

Details of key expenditure relating to each of the strategic purposes, as well as key achievements against the operational objectives set out in the Business Plan for each of these, are highlighted below, illustrating some of the ways in which our work has made a difference. Information on all of our achievements may be found in the quarterly report cards for the year.

**Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys
Report of the Trustees**

As a CATALYST for community action

Planned outcomes & measures:

- *Those involved in running third sector organisations have increased confidence in leading their organisations*
- *Those involved in running third sector organisations have improved ability to recruit and retain skilled trustees*
- *Those involved in running third sector organisations have increased skills and knowledge to lead their organisations*
- *Third sector organisations are resilient and have the skills, knowledge and capacity to sustain their organisations*
 - 577 organisations supported with direct advice and guidance
 - 390 activities to increase trustee confidence to lead their organisations.
 - 151 activities delivered to support trustees
 - 459 participants in total on training courses (including Powys Transport Training Agency)
 - 694 occasions when support was provided to increase resilience & sustainability
 - 85% of respondents to PAVO Stakeholder survey reported an increase in skills to run their organisation effectively as a result of PAVO support

Key Achievements

All PAVO training moved to digital provision during the early part of the year. A comprehensive training programme included a range of courses to support groups including trustee training, charity finances, fundraising, safeguarding, running your organisation and Covid risk assessments. Later in the year Transport Training was re-started to support the provision of essential community transport. The Third Sector Skills project came to an end in September 2020. Over the three years of the project 100 organisations have been supported and over 200 individuals have received training on the roles and responsibilities of being a trustee. The project has produced a legacy of resource materials which can be used in the future.

The planned launch of the Time for Us / Amser i Ni time bank project was delayed due to Covid, however the project subsequently adapted and transferred to digital delivery. A range of resources have been published, and a small grant scheme established to support the implementation of time-banking. At the end of the year there were 7 schemes in development.

The Third Sector Development Department continued to provide a range of governance support throughout the year, demand increased considerably as there were many small community organisations set up rapidly in response to the pandemic.

A pilot project developed to support Community Buildings was established, although the aim was to gather data and establish if there was a need for a longer term support service, the complications of opening venues during Covid-19 resulted in a very high uptake of the services. At the end of the year there were 70 village hall members on a Facebook Group, and many Halls took advantage of training on risk assessment, Covid-19 regulations and legionella risk management.

A digital support project was established to support organisations to move towards increased use of on-line working, although planned before the pandemic this service was timely and helped to meet the needs of local organisations. At the end of the year some 17 organisations had been provided with bespoke support and 46 individuals had attended training in digital activities.

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Planned outcomes & measures:

- *Individuals have improved well-being as a result of taking part in high quality volunteering*
- *Organisations involving volunteers are able to learn and continuously improve the volunteering experience*
- *Individuals are able to contribute their knowledge, skills and experience through volunteering and are integral to a thriving and sustainable third sector*
- *Volunteering grant funds deliver excellent projects as a result of high quality applications from a diverse range of third sector organisations*
- *Volunteers are engaged in delivering quality services which achieve what matters to communities and individuals*
 - 220 volunteers engaged in Powys Befriending Service.
 - 273 occasions when support provided to improve volunteer experience and 93% of respondents to the Stakeholder Survey indicated that PAVO support had resulted in continuous improvement of their volunteer experience.
 - 1,434 volunteers signed up to a placement.

Key Achievements

PAVO co-ordinated the recruitment and placement of hundreds of volunteers across Powys to support the efforts to mitigate the effects of the pandemic. Volunteers helped out with prescription deliveries, food provision, mental health support, patient transport and towards the end of the year at mass vaccination centres.

Planned outcomes & measures:

- *Third sector organisations make efficient and effective use of available resources*
- *Third sector organisations effectively secure and generate the resources they need to survive and grow*
 - £357,712 generated by organisations following PAVO support.
 - £475,845 awarded to local organisations through PAVO managed grant schemes.
 - 623 interactions related to sustainable funding.

Key Achievements

Through the Community Sector Response Team (CSERT) set up by PAVO in partnership with statutory and voluntary sector agencies, PAVO managed the distribution of government grant support to the communities and voluntary organisations that were meeting local need. A number of grant awarding schemes were set up and support was provided to organisations to make good applications and manage funds properly.

Planned outcomes & measures:

- *Third sector organisations develop and provide services that effectively address identified needs*
- *More individuals and communities access activities, services and facilities provided by third sector organisations*
 - 117 occasions where support was provided to establish a new organisation or service.
 - 7,487 enquiries from individuals to access third sector services.
 - 7,337 referrals to the Community Connector Service.
 - 523 clients supported by Powys Befriending Service.
 - 12 initiatives supported by the Social Value Development project.
 - £306,038 distributed for Covid initiatives via Social Value Development grants.
 - 10 Organisations developed action plans to deliver the Active Offer (Welsh Language) to support more individuals to access services in their language of choice.

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Key Achievements

The Covid outbreak resulted in the rapid development of small community groups and larger organisations changing their mode of delivery and types of services. Local and national government funds were routed via PAVO to ensure effective allocation of funds and the operation of good governance. The Community Connector Service was expanded to become the initial point of contact and referral for individuals experiencing difficulty in accessing basic needs. The service later provided the check in calls for those individuals shielding. Powys Befriending Service expanded its reach via telephone and digital befriending to support lonely older people, particularly those shielding. The Third Sector Development Department worked to support community group leaders, many of whom had not volunteered or managed a voluntary organisation previously. The Finance Department handled a four-fold increase in value of grant allocation.

As a VOICE for people, voluntary organisations and community groups

In furtherance of the strategic purpose to provide a VOICE for voluntary organisations and where appropriate represent and facilitate their views, in addition to staff and other related costs incurred, PAVO partnership working continued to increase voluntary sector involvement in strategic planning and policy development, facilitating this involvement through thematic networks and community fora.

Planned outcomes & measures:

- o *Third sector organisations meaningfully engage with public bodies in policy development and service co-production*
- o *Public bodies recognize and value the current and potential contribution of third sector organisations*
 - o 286 occasions during the year where support was provided to understand or shape co-production of services
 - o 81% of public sector respondents indicated that PAVO was effective in enabling the voices of service users and groups to influence policy development and service commissioning.
 - o 100% of public sector respondents indicated that they thought PAVO was a vital route to engagement & participation.

Key Achievements

Due to Covid and social distancing regulations, partnership working transferred to online. The third sector was key to the mitigation of the effects and impact of the pandemic on the local population. PAVO was a key driver in putting in place emergency help and support, via the aforementioned CSERT partnership. As a direct result of the outcomes achieved during the height of the pandemic, more multi-agency partnerships identified that third sector involvement was vital, and wider representation is now in place.

Planned outcomes & measures:

- o *Third sector organisations play an active role in engaging and working with people and communities, including seldom heard groups*
- o *The voices of individuals and groups inform and influence policy development, service planning and delivery*
 - o 42 Service user engagement activities undertaken.
 - o 94% of third sector organisations responded that PAVO had to some extent improved skills and capacity of organisations to effectively influence policy and shape services.
 - o 186 occasions where the voice of citizens, users, carers or organisations was used to inform policy, planning or development of services.

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Key Achievements

PAVO staff worked hard to transfer facilitated networks and fora online. Meetings became more frequent and shorter duration to enable participants to engage more easily. The Dementia, Mental Health Providers, Befriending and Agri-wellbeing Networks all transferred to remote participation. PAVO were commissioned by Powys Teaching Health Board to produce a report into mental Health Services in Powys, the findings of which will be used to develop commissioning plans.

Planned outcomes & measures:

- *PAVO is a valued member of strategic partnerships and makes effective use of the data, intelligence and evidence it gathers to influence others so that decisions are made which respect and value what matters to people and communities*
- *The feedback from individuals supported by third sector services is used effectively in service planning and delivery to ensure that more people are able to do what matters to them.*
 - 172 Partnership meetings attended by PAVO or the third sector.
 - 95 participants involved in engagement and participation activities.
 - 137 occasions when support provided to citizen, service user or carer representatives to participate in strategic planning groups, focus groups or forums.
 - 54 issues identified through community, service user or carer participation.

Key Achievements

PAVO is represented on the Powys Regional Partnership Board by The Chief Executive Officer and Chair, who work to ensure input from the Third Sector. Citizen, Service User and Carer representatives are recruited and supported by PAVO to attend the partnership meetings and engage in the wider work of the Board.

As a HUB of essential information and resources

In furtherance of the strategic purpose to provide an information HUB and communicate effectively with voluntary organisations. The need for effective and rapid communication was paramount during the pandemic, we updated our website to make information clear and accessible to those who needed it and launched a bespoke Covid-19 Bulletin.

Planned outcomes & measures:

- *Those involved in third sector organisations are better able to access information, advice and support on governance*
- *Organisations involving volunteers have access to high quality information, advice and support to recruit and manage volunteers*
- *Individuals have access to high quality information, advice and support to participate in volunteering*
 - 779 organisations were members of PAVO during the year.
 - 398 occasions when advice and guidance on governance provided.
 - 273 occasions when advice and guidance provided to organisations on recruitment and management of volunteers.
 - 499 volunteer opportunities advertised

Key Achievements

Additional capacity was provided to Powys Volunteer Centre via staff redeployment to ensure that the increased interest in volunteering during the pandemic was dealt with, enabling volunteers to be recruited, vetted, trained and deployed within a minimum timescale. The Community Buildings Project established just prior to the pandemic provided a range of support to committees to ensure they were

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able to meet complex Covid legislation. The Digital Volunteering project developed further and trained and placed volunteer mentors within organisations to enable an increased online presence.

Planned outcomes & measures:

- *Individuals (including professionals supporting individuals) have access to high quality information, advice and support to access third sector activities, services and facilities to achieve what matters to them*
- *Third sector organisations receive the high quality and effective information, advice and support they require*
 - 27,230 hits on Infoengine.
 - 102,919 hits on PAVO website.
 - 6,691 individuals liked or followed our social media pages.
 - 643,704 Twitter impressions.
 - 89% of organisations rated PAVO at 3 or 4 out of 4 for information "Always being useful and necessary".
 - 91% of organisations said they were fully satisfied with the information PAVO shares.

Key Achievements

Digital working and access to services became the norm during the year. As a response to Covid-19 dedicated pages were set up on the PAVO website to ensure crucial information was available to the sector, and the Health and Well-being Bulletin was converted to the Covid-19 Bulletin to ensure information was getting to the sector in a timely manner. Social media usage increased throughout the sector, and PAVO expanded the number of platforms and engagement.

Planned outcomes & measures:

- *Effective cross-sector partnerships between all stakeholders*
- *Third sector organisations are able to network, learn, support each other and share best practice*
- *Effective evidence-based solutions in the sector are recognized and championed*
- *More individuals achieve what matters to them as a result of joint working by third and public sector organisations*
 - 1,161 Participants at PAVO facilitated networks and forums.
 - 62 Third sector networking opportunities organised.
 - 553 Occasions where joint working was facilitated in order to improve services.

Key Achievements

In order to effectively co-ordinate local efforts and support the identification and reduction of gaps in services, 13 Locality Networks were set up across Powys (these are in addition to the PAVO facilitated special interest forums). A variety of stakeholders including community and town councils, third sector providers, special interest groups, local statutory sector staff and volunteers have been brought together. Each Locality area coincides with an area served by one of the Community Connectors.

PAVO Third Sector Development Department staff support the establishment and facilitation of the networks. PAVO AGM and conference was delivered digitally, with high quality speakers and facilitators relevant to the third sector presenting over a 4-day period, culminating in the AGM on the final day.

Powys Association of Voluntary Organisations
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PAVO is effectively governed and managed

Planned outcomes & measures:

- *People, communities and third sector organisations across the whole of Powys have increased awareness of PAVO and services provided*
 - Continued oversight of digital applications and systems.
- *Powys' communities and third sector organisations have improved access to PAVO services and activities*
 - Development and management of effective IT and telecom solutions to enable and maintain remote working and virtual delivery of services.
- *PAVO is digital by default through Integrated and effective use of technology*
 - CRM rolled out to all teams and used effectively for contact management & monitoring purposes.
 - Implemented wider range of G-suite applications to support remote and virtual delivery of services.
 - Developed new systems and processes for routine HR, Finance and governance processes.
- *PAVO is an environmentally aware and sustainable organisation*
 - Environmental sustainability staff & trustee working group established.
 - Environmental Sustainability plan developed and agreed.
- *Income generation is considered everybody's business across PAVO & opportunities to generate income through social enterprise are explored & made use of where appropriate*
 - Funding opportunities standing item on Senior Management Team agenda, with all staff contributing to identification of potential income generation.
 - Delivery of payroll and book-keeping services.
- *To deliver all necessary support to ensure that PAVO meets:*
 - The strategic objective of being well-placed to deliver its strategic and business plans*
 - All necessary legal, regulatory and quality assurance requirements*
 - Carried out all necessary tasks to ensure the good governance and effective running of the organisation, identifying and managing risks to fulfilling our strategic purpose and to our sustainability
 - Developed and delivered PAVO Business Continuity Plan, and ensured Covid-secure working procedures, facilitated flexible and adaptable service delivery, ensured staff well-being supported throughout and processed considerable increase in financial transactions.
 - Developed, implemented and monitored the annual PAVO budget to deliver the 2020 -21 operational business plan
 - Undertook the annual stakeholder satisfaction and engagement survey, and implemented any actions arising.
 - Continued to carry out internal audit programme and reviewed policies and procedures in the following areas: Health & Safety, Equality & Diversity, Environmental Sustainability, Trustee Skills Audit and Annual Staff Satisfaction Survey.
 - Achieved Trusted Charity Level 2 external verification status.
 - PAVO received unqualified audit report with no areas of concern.

PLANS FOR FUTURE PERIODS

Following consultation with key stakeholders, the Strategic Plan was reviewed and updated for the period 2019-2022. The plan reaffirms PAVO's strategic purposes, and refined the wording to better reflect the current environment in which we operate. PAVO is a CATALYST for voluntary action, PAVO articulates a legitimate VOICE on behalf of Powys's Communities and Third Sector and PAVO is a HUB of essential information as well as PAVO is effectively governed and managed. The plan identifies the outcomes we hope to achieve for third sector organisations, communities and individuals. Our identified outcomes contribute to each of our strategic purposes and (working as part of Third Sector

**Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys
Report of the Trustees**

Support Wales) the key pillars of Good Governance, Effective Influence & Strategic Engagement, Volunteering and Resourcing a Sustainable Sector.

Each year PAVO creates a business plan that outlines the activities planned for the year in order to deliver the strategic purposes. A robust analysis of the operating environment has been carried out, and the actions contained within the Business Plan for 2021-22 is set within the context of the identified opportunities and challenges facing both the organisation and the wider third sector.

The Business Plan sets out some 30 positive outcomes for organisations and individuals which we plan to contribute towards achieving. We plan to deliver a range of activities, projects and services, most of which will contribute to more than one of our strategic purposes.

This is the final year of the current Strategic Plan period and work will be undertaken during 2021-22 to develop the plan going forwards to 2025.

FINANCIAL REVIEW

Reserves policy

At 31st March 2021 PAVO held total funds of £1,264,307 (£1,124,183 – 2020). Of these funds £379,720 (£354,715 – 2020) are restricted and not therefore available for general purposes. Of the remaining £884,587 unrestricted funds, no funds have been designated or otherwise committed. £252,549 (£177,868 – 2020) of the unrestricted funds can only be realised by disposing of tangible fixed assets, giving free reserves of £632,037 (£591,600 – 2020).

The accounts at the 31 March 2021 show Net income over expenditure of £140,124, of which £25,005 are restricted funds and £115,119 unrestricted. It is important to note £97,712 of this unrestricted surplus was actually spent in the year on refurbishing the Ddole Road property. Under accounting standards this amount was deemed capital in nature and has therefore been reflected on the balance sheet rather than in the statement of financial activities, increasing the carrying value of the property to £243,115.

Established good practice is that charities should hold reserves equivalent to six months of operating costs. PAVO trustees have agreed that the level of reserves held by PAVO should permit the organisation to deliver its services for a period of six months, including long term lease commitments. Based on 2021/22 budgets this amounts to £687,683 (£682,111 – 2020).

The trustees are satisfied that the increased contributions that it is having to make to the PCC pension scheme can continue to be made from projected future income without impact on its planned levels of charitable expenditure. Following the completion of a risk sharing agreement with PCC, PAVO is no longer liable for past service liabilities, the risk of which has passed to PCC.

Principal funding sources

Overall income generated from trading activities in accordance with its objectives during the year totalled £55,571 (£87,769 – 2020). This included £24,461 (£45,547 – 2020) from all training activities and £15,240 (£17,405 – 2020) from the bookkeeping service. The reduction in the generated income was due to the Coronavirus pandemic. The principal sources of funding, however, continue to be grants, contracts and service level agreements, mainly with national and local government and other statutory agencies and with charitable trusts.

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During the year 20/21 PAVO received additional grant funds to distribute to the sector. The total funds available for redistribution was £621,681 (£426,067 – 2020). £332,101 was distributed through the Social Value Forum and included grants under the headings, Social Value Development, Community Connectors Discretionary grants, COVID-19, Welsh Government Surge Fund and Comic Relief. A total of £289,580 was distributed through an additional nine individual grant schemes.

The grant funds for which PAVO acted as sponsor during the year were principally funded by Powys Teaching Health Board, Powys County Council and the Welsh Government.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the trustees judge to be appropriate in the interests of the organisation. Level of current investments that are accessible within a given period are adequate for PAVO's planned activities.

Pensions

The charity operates a stakeholder pension scheme for all staff other than five long term employees who are members of the PCC scheme, which has been closed for new members since 2005. Following PAVO's auto enrolment staging date in October 2015, all new and current eligible staff have been auto enrolled into this scheme. Staff have the option to opt out of the auto-enrol scheme if they wish and a number have chosen to do so. One member of staff has opted out of the scheme in favour of their own personal pension plan.

The charity participates in the Powys County Council Pension Fund. Up until 31st March 2016 FRS 17 was fully implemented in the financial statements. PAVO has since signed a risk sharing arrangement with Powys County Council. Under this agreement the requirement to make contributions towards any deficit is limited to the possibility of payments in respect of excessive salary increases. It is therefore more appropriate that the pension costs are accounted for on a defined contribution basis, as the risk sharing arrangement means that the definition is more closely related to that definition.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year that 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 those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys
Report of the Trustees

responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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

ON BEHALF OF THE BOARD:



.....

Jamie Burt - Chair

Date: 15/11/2021.....

Report of the Independent Auditors to the Members of
Powys Association
of Voluntary Organisations
Cymdeithas Mudladau Gwirfoddol Powys

Opinion

We have audited the financial statements of Powys Association of Voluntary Organisations Cymdeithas Mudiadau Gwirfoddol Powys (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2021 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 UK, including the FRC'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including relevant legislation such as the Companies Act 2006, taxation legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed nominal ledgers and tested journal entries reports to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

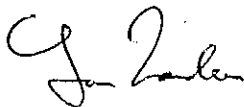
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Powys Association
of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas Landers BA FCA (Senior Statutory Auditor)
for and on behalf of Morgan Griffiths LLP
Chartered Accountants
Statutory Auditor
Cross Chambers
9 High Street
Newtown
Powys
SY16 2NY

Date: 15/11/2021

**Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2021**

		Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	Notes	£	£	£	£
INCOME					
Donations		377	-	377	660
Investment income	2	1,196	-	1,196	2,498
Income from charitable activities	3	758,876	1,685,953	2,444,829	1,898,067
Income from other trading activities	4	55,571	-	55,571	87,769
Total income		<u>816,020</u>	<u>1,685,953</u>	<u>2,501,973</u>	<u>1,988,994</u>
EXPENDITURE					
Expenditure on charitable activities					
Expenditure for operational objectives	6	639,555	1,100,614	1,740,169	1,539,366
Grants	7	61,346	560,335	621,681	426,067
Total expenditure		<u>700,901</u>	<u>1,660,949</u>	<u>2,361,850</u>	<u>1,965,433</u>
NET INCOME/(EXPENDITURE)		115,119	25,005	140,124	23,561
Transfer between funds	19	-	-	-	-
Net movement in funds		115,119	25,005	140,124	23,561
RECONCILIATION OF FUNDS					
Total funds brought forward		769,468	354,715	1,124,183	1,100,622
TOTAL FUNDS CARRIED FORWARD		<u>884,587</u>	<u>379,720</u>	<u>1,264,307</u>	<u>1,124,183</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

The Notes form part of these financial statements

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwlrffoddol Powys

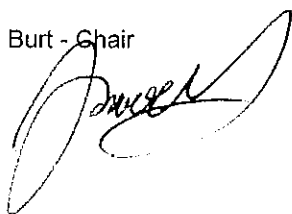
Balance sheet
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	13	252,539	177,858
Investments	14	10	10
		<u>252,549</u>	<u>177,868</u>
CURRENT ASSETS			
Debtors	15	437,831	479,332
Cash at bank and in hand		941,321	575,729
		<u>1,379,152</u>	<u>1,055,061</u>
CREDITORS			
Amounts falling due within one year	16	(367,395)	(108,746)
NET CURRENT ASSETS		<u>1,011,757</u>	<u>946,315</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,264,307</u>	<u>1,124,183</u>
NET ASSETS		<u>1,264,307</u>	<u>1,124,183</u>
FUNDS	19		
Unrestricted funds		884,587	769,468
Restricted funds		379,720	354,715
TOTAL FUNDS		<u>1,264,307</u>	<u>1,124,183</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies

The financial statements were approved by the Board of Trustees
and were signed on its behalf by:

Mr Jamie Burt - Chair



Date

15/11/2021

The Notes form part of these financial statements

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>454,529</u>	<u>(178,231)</u>
Net cash provided by (used in) operating activities		<u>454,529</u>	<u>(178,231)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(98,633)	(3,871)
Sale of tangible fixed assets		8,500	0
Interest received		<u>1,196</u>	<u>2,498</u>
Net cash provided by (used in) investing activities		<u>(88,937)</u>	<u>(1,373)</u>
Change in cash and cash equivalents in the reporting period		<u>365,592</u>	<u>(179,604)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>575,729</u>	<u>755,333</u>
Cash and cash equivalents at the end of the reporting period		<u><u>941,321</u></u>	<u><u>575,729</u></u>

Notes to the cash flow statement
for the year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income for the reporting period (as per the statement of financial activities)	140,124	23,561
Adjustments for:		
Depreciation charges	23,952	37,848
Interest received	(1,196)	(2,498)
Decrease/(Increase) in Debtors	41,501	(195,328)
Increase/(Decrease) in creditors	<u>258,649</u>	<u>(41,814)</u>
Net cash provided by (used in) operating activities	<u><u>463,031</u></u>	<u><u>(178,231)</u></u>

**Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements for the year ended
31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost, 25% on cost and 20% on reducing balance.

Land and buildings - The charity follows a programme of regular refurbishment and maintenance of its property in order to maintain it to a high standard. Accordingly, in the opinion of the trustees, any element of depreciation would be immaterial and no provision has been made.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

2. INCOME FROM INVESTMENTS

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>1,196</u>	<u>2,498</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Charitable Activities	<u>2,444,829</u>	<u>1,898,067</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Wales Council for Voluntary Action (Incl Comic Relief)	726,822	471,894
Welsh Assembly Government	93,500	-
Big Lottery Future Fit/Thriving Third Sector	-	17,284
Big Lottery - 3rd Sector Skills	-	54,612
PCC funding to deliver specific projects / services	50,166	34,974
PCC - Arwain Grants	15,554	55,712
PtHB funding to deliver specific projects /services	459,247	280,029
PtHB Intermediate Care Fund	992,844	894,639
Garreg Lwyd Windfarm	87,469	88,923
Other	19,227	-
	<u>2,444,829</u>	<u>1,898,067</u>

4. OTHER INCOME

	31.3.21	31.3.20
	£	£
Expenses recovered	2,239	2,793
Sundry income inc room hire, desk hire	2,178	14,562
Training	24,461	45,547
Book keeping and auditing	15,240	17,405
Minibus hire	-	5,812
Secondment	2,954	1,650
Fixed Asset Disposal	8,500	-
	<u>55,571</u>	<u>87,769</u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

5. GOVERNANCE COSTS

	31.3.21	31.3.20
	£	£
Auditors' remuneration	3,900	3,900
Insurance	6,340	5,510
AGM reports and other costs	3,659	3,084
Board meeting costs inc members' travel	0	1,603
Professional fees	3,271	3,393
	<u>17,170</u>	<u>17,490</u>

6. EXPENDITURE FOR OPERATIONAL OBJECTIVES

	31.3.21	31.3.20
	£	£
Staff costs	1,297,783	1,192,161
Rent and rates	16,487	15,039
Office equipment & maintenance	97,381	25,590
Heat, light and cleaning	11,653	11,719
Postage and telephones	28,956	28,596
Stationery and printing	11,543	9,777
Advertising	2,371	2,503
Sundries	91	557
Travel and subsistence	1,698	36,341
Staff training and courses	14,377	12,676
Publications and journals	2,270	503
Subscriptions	4,202	2,495
CRB checks	2,052	876
Meetings and conferences	136	10,395
Computer running costs	19,467	14,166
Vehicle maintenance & running costs	2,370	7,013
Contracts/freelance	121,795	48,299
Recruitment	348	193
Volunteers' expenses	33,978	14,218
Partnership development	0	5,915
Translations	725	3,522
Professional fees	3,511	4,676
Website costs	6,246	8,038
Infoengine	19,442	25,768
Powys Award Scheme	0	2,722
Governance costs (see note 5)	17,170	17,490
Depreciation	23,952	37,849
Bank and other charges	167	270
	<u>1,740,169</u>	<u>1,539,367</u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

7. GRANTS PAYABLE

	31.3.21	31.3.20
	£	£
Grants	<u>621,681</u>	<u>208,473</u>

The total grants paid to organisations during the year were as follows:

	31.3.21	31.3.20
	£	£
Volunteer Centre	53,799	61,685
Social Value Development Grants	155,026	141,417
Community Connectors Discretionary grants	47,905	-
TSSW/Comic Relief	26,591	95,000
Welsh Government Surge Fund	42,318	-
COVID-19 Grants	60,261	-
Community Transport Grants	20,480	24,904
Small Health Grants	18,158	24,657
Mental Health Grants	76,170	-
Amser I ni - seedcorn funding	5,000	-
Garreg Lwyd Windfarm Grants	91,487	68,958
Gwirvol/Youth Led Grants	5,760	7,447
Cambrian line grants	10,046	-
Heart of Wales line grants	8,680	-
	<u>621,681</u>	<u>424,068</u>

See Annex1 for a full breakdown of grants distributed during 20/21

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Auditors' remuneration	3,900	3,900
Depreciation - owned assets	<u>23,952</u>	<u>37,849</u>

9. TRUSTEE'S REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020

There were no expense payments made to Trustees for the year ending 31st March 2021 in respect of travel and subsistence (2020, £728 to 5 Trustees).

**Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys**

**Notes to the Financial Statements for the year ended
31 March 2021 - continued**

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	1,121,604	1,037,140
Social Security Costs	96,587	85,268
Other pension costs	79,592	69,753
	<u>1,297,783</u>	<u>1,192,161</u>

The average monthly number of employees during the year was as follows

	31.3.21	31.3.20
Project	42	42
Support	6	6
	<u>48</u>	<u>48</u>

There are no employees whose emolument, as defined for taxation purposes, amounts to over £60,000 in the year (2019/2020 none). The total emoluments for key management personnel, as defined in the Trustee Report (p4), were £161,017 (£166,851 - 2020)

As at 31st March 2021 there were 47 (2020: 45) employees accruing benefits under money purchase pension schemes and 3 (2020 - 3) employees accruing benefits under the defined benefit pension scheme.

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended 31 March 2021
continued

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted funds	31.3.2020 Restricted funds	Total funds
	Notes	£	£	£
INCOME				
Donations		525	135	660
Investment income	2	2,498	-	2,498
Income from charitable activities	3	496,498	1,401,569	1,898,067
Income from other trading activities	4	87,769	-	87,769
Total income		<u>587,290</u>	<u>1,401,704</u>	<u>1,988,994</u>
EXPENDITURE				
Expenditure on charitable activities				
Expenditure for operational objectives	6	398,198	1,141,168	1,539,366
Grants	7	189,035	237,032	426,067
		<u>587,233</u>	<u>1,378,200</u>	<u>1,965,433</u>
NET INCOME/(EXPENDITURE)		57	23,504	23,561
Transfer between funds	19	-	-	-
Net movement in funds		57	23,504	23,561
RECONCILIATION OF FUNDS				
Total funds brought forward		769,411	331,211	1,100,622
TOTAL FUNDS CARRIED FORWARD		<u><u>769,468</u></u>	<u><u>354,715</u></u>	<u><u>1,124,183</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2020	364,918	202,505	567,423
Additions	92,712	5,921	98,633
Disposals	-	(43,680)	(43,680)
At 31 March 2021	<u>457,630</u>	<u>252,106</u>	<u>709,736</u>
DEPRECIATION			
At 1 April 2020	213,892	175,673	389,565
Charge for the year	623	23,329	23,952
Disposals	-	(43,680)	(43,680)
At 31 March 2021	<u>214,515</u>	<u>242,682</u>	<u>457,197</u>
NET BOOK VALUE			
At 31 March 2020	<u>151,026</u>	<u>26,832</u>	<u>177,858</u>
At 31 March 2021	<u><u>243,115</u></u>	<u><u>9,424</u></u>	<u><u>252,539</u></u>

From the year ending 31 March 2021 the charity Trustees agreed that as PAVO follows a programme of regular refurbishment and maintenance of its property in order to maintain it to a high standard any element of depreciation would be immaterial and no provision will be made.

14. FIXED ASSET INVESTMENTS

Powys Association of Voluntary Organisations owns the whole of the issued share capital amounting to £10 (1 ordinary share of £10) of Powys Enterprises Ltd, which was incorporated on 20 July 2011. From this date through to 31 March 2021 this subsidiary company remained dormant and therefore consolidated accounts have not been prepared.

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

15. DEBTORS: AMOUNTS FALLING DUE WITHING ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	420,753	399,203
Other debtors	17,078	80,129
	<u>437,831</u>	<u>479,332</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	231,905	61,134
Other creditors	135,490	47,612
	<u>367,395</u>	<u>108,746</u>

17. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid up to the first potential break point (previously only reported for 12 months).

	31.3.21	31.3.20
	£	£
Less than 1 year	29,564	30,258
1 - 5 years	18,308	36,616
	<u>47,872</u>	<u>66,874</u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Fixed assets	252,549	-	252,549	177,868
Current assets	999,432	379,720	1,379,152	1,055,061
Current liabilities	(367,395)	-	(367,395)	(108,746)
	<u>884,587</u>	<u>379,720</u>	<u>1,264,307</u>	<u>1,124,183</u>

19. MOVEMENT IN FUNDS

	At 31.3.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	769,468	115,119	-	884,587
	<u>769,468</u>	<u>115,119</u>	<u>0</u>	<u>884,587</u>
Restricted funds				
Health and Social Care	91,961	25,874	-	117,835
Old Persons Strategy	14,472	0	-	14,472
Increasing Play Opportunities/Startwell	27,393	0	-	27,393
Mental Health	74,428	30,393	-	104,821
Community Transport Development	42,899	0	-	42,899
CVC Cymru	6,858	0	-	6,858
Continuing Health Care	41,402	0	-	41,402
Garreg Lwyd Wind Farm	20,132	(8,379)	-	11,753
Powys Befrienders	2,192	0	-	2,192
3rd Sector Skills	22,884	(22,884)	-	0
DHTT	6,641	0	-	6,641
Food Alliance	3,453	0	-	3,453
	<u>354,715</u>	<u>25,005</u>	<u>-</u>	<u>379,720</u>
TOTAL FUNDS	<u>1,124,183</u>	<u>140,124</u>	<u>-</u>	<u>1,264,307</u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	816,020	700,901	115,119
	<u>816,020</u>	<u>700,901</u>	<u>115,119</u>
Restricted funds			
Health and Social Care	156,034	130,159	25,875
SVF	262,159	262,159	-
Welsh Language Development	37,568	37,568	-
Small Health Grant	18,158	18,158	-
HOWL & Cambrian Wales line grants	18,761	18,761	-
Mental Health	172,645	142,252	30,393
Community Connectors	520,247	520,247	-
Other ICF - Winter Pressures	4,320	4,320	-
Arwain - RDP	16,925	16,925	-
COVID 19	173,656	173,656	-
Powys Befrienders	152,470	152,470	-
Amser I Ni	49,425	49,425	-
Garreg Lwyd Wind Farm	83,108	91,487	(8,379)
3rd Sector Skills	0	22,884	(22,884)
Community Transport Grants	20,480	20,480	-
	<u>1,685,953</u>	<u>1,660,949</u>	<u>25,005</u>
TOTAL FUNDS	<u><u>2,501,973</u></u>	<u><u>2,361,850</u></u>	<u><u>140,124</u></u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 continued

19. MOVEMENT IN FUNDS

Comparatives for movement in funds

	At 31.3.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
Unrestricted funds				
General	769,411	57	-	769,468
	-	-	-	-
	<u>769,411</u>	<u>57</u>	<u>0</u>	<u>769,468</u>
	0	0		0
Restrictive	0	0		0
Disability	78,759	13,202	-	91,961
Equipment	14,472	0	-	14,472
Health	27,393	0	-	27,393
Old	54,832	19,596	-	74,428
Increasing Play Opportunities	42,899	0	-	42,899
Mental Health	6,858	0	-	6,858
Community Transport Development	(33)	33	-	-
CVC Cymru	41,402	0	-	41,402
Welsh Language Development	179	19,953	-	20,132
Continuing Health Care	-	0	-	-
Garreg Lwyd Wind Farm	-	-	-	-
Community Connectors	2,057	135	-	2,192
Amser I Ni	14,580	8,304	-	22,884
Powys Befrienders	0	6,641	-	6,641
3rd Sector Skills	3,453	0	-	3,453
DHTT	44,360	(44,360)	-	-
Food Alliance	<u>331,211</u>	<u>23,504</u>	<u>-</u>	<u>354,715</u>
Thriving Third Sector				
	<u>1,100,622</u>	<u>23,561</u>	<u>-</u>	<u>1,124,183</u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31 March 2021 - continued

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

Net movement in funds, included in the above are as follows:

	<i>Incoming resources</i>	<i>Resources expended</i>	<i>Movement in funds</i>
	£	£	£
Unrestricted funds			
General fund	587,290	587,233	57
	<u>587,290</u>	<u>587,233</u>	<u>57</u>
Restricted funds			
Health and Social Care	142,538	129,337	13,201
SVF	191,418	191,418	-
Welsh Language Development	36,490	36,457	33
Small Health Grant	27,123	27,123	-
Mental Health	80,417	60,821	19,596
Community Connectors	498,000	498,000	-
Other ICF - Winter Pressures	9,057	9,057	-
Arwain - RDP	55,712	55,712	-
Volunteering Wales Website Development	15,000	15,000	-
Powys Befrienders	150,135	150,000	135
DHTT	15,000	8,359	6,641
Amser I Ni	19,995	19,995	-
Garreg Lwyd Wind Farm	88,923	68,970	19,953
3rd Sector Skills	54,612	46,308	8,304
Thriving Third Sector	17,283	61,643	(44,360)
	<u>1,401,704</u>	<u>1,378,200</u>	<u>23,504</u>
TOTAL FUNDS	<u><u>1,988,994</u></u>	<u><u>1,965,433</u></u>	<u><u>23,561</u></u>

Powys Association of Voluntary Organisations
Cymdeithas Mudiadau Gwirfoddol Powys

Notes to the Financial Statements for the year ended
31st March 2021 - continued

20. RELATED PARTY DISCLOSURES

Trustee/Senior Management Team	Organisation	Amount
		£
Income		
Powys Teaching Health Board	Mrs T Buchan	1,513,873
Rhayader & District Community Support	Mrs T Buchan	0
Powys County Council	Cllr William Powell	111,298
	Margaret Evitts	
Dyfodol Powys	Margaret Evitts	745
		214
CREDU	Margaret Evitts	
WCVA	Jamie Burt	729,775
Expenditure		
Powys County Council	Margaret Evitts	54,222
	Cllr William Powell	
Rhayader & District Community Support	Mrs T Buchan	13,637
Dyfodol	Margaret Evitts	5,210
Credu	Margaret Evitts	930
Llandrindod	Martin Nosworthy	450
Citizens advice Bureau	Peter Swanson	19,315
Montgomery YFC	Angela Owen	5,204
Related Parties		
Income		
Powys County Council	Clair Swales	111,298
Expenditure		
Mandy Williams Consulting	Carl Cooper	850
Gemma Owen - Montg YFC	Angela Owen	5,204
Nerys Lloyd	Angela Owen	3,279
Claire Owen - Translator	Angela Owen	1,577
Powys County Council	Clair Swales	54,222

Annex 1 - Note 7 Grants payable for the year to 31 March 2021

TOTAL GRANTS DISTRIBUTED £621,681

<u>Social Value Development Fund</u>		brought forward	130,317
1st Rhayader Scout Group	1,247	Walking Newtown	1,670
579 Llandrindod Wells RAF Air	874	West Radnor Community Haven	5,639
Abermule Community Outreach Group	1,500	Your Home Your Care	15,600
Arts Connection	1,766	Ystradgynlais Comm Car Scheme	1,800
Bike to the Future	6,100		£155,026
Builth Wells Community Support	13,145	<u>Comic Relief Grants</u>	
CARAD	10,752	Caersws Village Hall	500
Celf Able	1,946	Celf Yor Health	1,827
Cemmaes Jubilee Hall Trust	542	Dementia Matters in Powys	4,310
Citizens Advice Powys	10,320	Dyfodol Powys Futures	3,289
Eco01	10,830	East Radnor Day Centre	9,775
Forden & Leighton Volunteers	240	Erwood Pitstop	1,281
Friends of Builth Library	1,500	Kaleidoscope	1,916
Girlguiding Montgomeryshire	1,613	Knighton C C / Library Friends	2,768
Hafal Crossroads	5,500	Ystradgynlais W I	925
Hay Dial a Ride	4,540	Total	£26,591
HAY010	2,722	<u>Small Health Grants</u>	
Herb Garden Community Café	1,000	Arts Connection	1,500
Knighton & District Community Support	1,200	Dementia Friendly Newtown	1,500
Leighton Village Hall Fund	1,591	Ecodyfi	1,500
Llandrindod Wells Spa Town Trust / Rock Park	3,890	Knucklas Castle Community Land Project	1,153
Llangasty Hall	1,597	Llanbister Community Hall Committee	820
Llangors Together	120	Llys Glan yr Afon Residents Association	1,500
Llangynog Women's Institute	760	Mens Shed Newtown	1,500
Llanidloes District Guide Association	643	Ponthafren Association	1,500
Llanwrtyd Wells CT Project	5,640	Royston Memorial Hall	892
Machynlleth Corona Com Response	489	Strictly Parkinson's (South Powys)	663
Phillips Hall Committee Abbey Cwm Hir	620	The Bracken Trust	1,380
Radnor Arms Action Group	434	Tir Coed	1,500
Radnor Federation of Y F C	3,852	Welshpool Community Transport	1,500
Rhayader & District Comm. Support	5,100	Ystradgynlais MIND	1,250
Rotary Club of Neston	12,950	TOTAL	18,158
The Breastfeeding Network	1,666		
The Game Change Project	11,126		
Tir Coed	1,602		
Walkers are Welcome	901		
Conti...	130,317		

**Community Connectors discretionary
Grants (Funded from Social Value Devt Fund)**

Ashfield Community Enterprise (ACE) (2)	950	brought forward	26,129
BCA Independent Advice grant (2)	912	Knighton & District Community Centre (4)	666
Berriew Newsletter	250	Knighton Community Support COVID	200
Beulah Thursday Club	100	Knighton Food Bank	350
Brecknock Young Farmers	300	Llanbrynmair Corona Community Response	500
Brecon & District Mind (2)	650	Llandrindod Food Bank (2)	450
Brecon COVID -19 Support G	350	Llandrindod Scouts	300
Brecon Volunteer Bureau	400	Llandrinio Over 60s Lunch Club	200
Builth Wells Community Support	500	Llanfair TC Covid-19 Com Assistance	500
Caersws & Local Villages Covid19 Support	500	Llanfyllin Floral Art Group	200
Calon Meddwl Corff/Heart Mind Body	1,000	Llanfyllin Good Companions Club	150
CAMAD	1,000	Llanfyllin Lunch Club	210
Celf O Gwmpas	300	Llanfyllin Well Being (3)	3,000
Clwb Y Cwm - Llangynog	250	Llanfyllin Women's Institute	100
Community Dreams (2)	1,500	Llangors Together (2)	350
COVID-19 exps	1,788	Llangors Village Shop Project	300
Credu (Powys Carers Service) (4)	1,515	Llangynidr COVID19 Support Group	500
Crickhowell Volunteer Centre	500	Llanidloes Covid-19 Mutual Aid Fund	1,000
Cymdeithas Gymraeg Llanfyllin	150	Llanwrtyd Town Council	200
Cymryd Rhan	500	Llanwrtyd Wells CT (2)	800
Dal Di Dir	500	Machynlleth Corona Com Response	200
Disability Powys	350	Mens Shed Newtown	450
Dolwen Field Development Committee (2)	350	Merched Y Wawr Llanfyllin	100
East Radnor Home Support Scheme	150	Mid Powys Mind (3)	600
East Radnorshire Day Centre	150	Montgomery Town Council	500
Flora Cultura	1,000	Montgomeryshire Family Crisis Centre	500
Friends of Powys Befriending Service	2,150	Newtown Community Café	500
Hay & District Dial-A-Ride (2)	850	One Brecon (3)	1,000
Hay & District Royal British Legion (6)	2,000	Pen-y-bont & District Community Centre	300
Hay On Wye Covid-19 Volunteer Group	250	Ponthafren Association	240
Helping Our Homeless Wales (3)	1,500	R Henderson - Travel expenses from Com Cor	70
Henllan Bread (UK) Limited (2)	764	Salvation Army	400
Hilltop Helpers Covid-19 Com Assist (3)	800	Sennybridge YFC	300
Homeless Hope	500	Severn Wye Agency Ltd	250
Impelo	300	Spotlight on Guilsfield	200
Kaleidoscope	150	St Catwgs Crickhowell Ministry Area	800
Kerry Volunteer Group	500	St John's Family Centre	500
Knighton & District Churches Together (2)	450	Talybont-on-Usk Community Concil	200
Conti...	26,129	Conti...	43,215

Community Connectors Grant continued

brought forward	43,215
The Hygiene Bank	500
Tir Coed	250
Welshpool & District Foodbank	250
Welshpool Angels	250
Welshpool Community Transport	250
Welshpool Youth Winter Hub Project	250
Ystradfellte YFC	300
Ystradgynlais Community Car Scheme	460
Ystradgynlais Quilters	750
Ystradgynlais Volunteer Centre	1,000
Ystradowen Community Centre	430
Total	<u>£47,905</u>

Community Transport Grants

Brecon Dial A Ride	1280
Builth Wells Community Support	1280
CAMAD	1280
Crickhowell Volunteer Bureau	1280
Dyfi Valley Dial a Ride	1280
Hay & District Dial a Ride	1280
Knighton Community Support	1280
Llanidloes & District comm trans scheme	1280
Llanwrtyd Wells CT Project	1280
Newtown Dial a Ride	1280
North Montgomeryshire Volunteer Bureau	1280
Presteigne & Norton Com Supp Transport	1280
Rhayader & District Comm. Support	1280
Welshpool Community Transport	1280
Ystradgynlais Community Car Scheme	1280
Oswestry Community Action /QUBE	1280
	<u>£20,480</u>

Welsh Government Surge Fund

Tools for Self Reliance	7600
Hope House	10250.5
Llanwrtyd Communitiy Transport	2500
North Montgomeryshire Volunteer Bureau	808.33
Hope House	10250.5
North Montgomeryshire Volunteer Bureau	808.33
Llanwrtyd Communitiy Transport	2500
Tools for Self Reliance	7600
TOTAL	<u>£42,318</u>

Heart of Wales Line Grants

Builth Road Community Group	430
Clungunford Parish Hall	350
Garnswllt Welfare Association	500
Hafal Crossroads	500
Hanwood Youth Club	500
Knighton & District Community Centre	410
Llandrindod Scouts	492
Llanelli Centre for the Deaf	500
Llangammarch Wells History Society	180
Llangunllo Community Hall Management	500
Llangyfelach Scout Group	450
Lliw Valley Scout Group	280
Lovelyland	500
Mens Shed Llandrindod	500
Penybanc RFC	250
Pen-y-bont & District Community Centre	498
Ponarddulais Town AFC	250
Pontarddulais Town Band	500
Pontarddulais Town Juniors	250
The Bracken Trust	500
The Windfall Centre	340
	<u>£8,680</u>

Mental Health Grants

BCA Independent Advocacy Services	1465.16
Brecknock Young Farmers	2760
Brecon & District Mind	3728
Citizens Advice Powys	3995
Citizens Advice Powys	5000
Ecodyfi	4600
Ennyn CIC	4985
Home Start Cymru	4250
Hope Church	845.66
IN=EQUALITY	3600
Mid Powys Mind	5000
Mid Powys Mind	5000
Montgomery Federation of Young Farmers C	4372
Montgomeryshire Family Crisis Centre	4926.84
Ponhafren Association	3168
Ponhafren Association	10000
The DPJ Foundation	3474.25
Ystradgynlais Volunteer Centre	5000
TOTAL	<u>£76,170</u>

Grant Amser I Ni - Seed Corn 76025

Dal Dy Dir	500
Friends of Powys Befriending Service	1500
Llangattock Community Woodlands	500
Llangors Together	500
Meifod Amser I Ni Group	500
West Radnor Community Haven	500
Ystradgynlais Volunteer Centre	1000

TOTAL **£5,000**

Grant - Youth Led - 76070

1st Llanidloes Rangers	358.74
Accessibility Powys	750
Going for gold Duke of Edinburgh Project	953.59
Hi Society Defibrillator Group	1152
Hi Society Defibrillator Group	1713.68
Montgomery Federation of Young Farmers C	831.88
TOTAL	<u>£5,760</u>

Garreg Lwyd Windfarm

Bettws Y Crwyn Parish Hall	16,161
Black Mountain Chapel Trustees	100
Cylch Ti a Fi Llanbister	385
Dolfor Free Church	6,930
Felindre Football Club	16,314
Felindre Village Hall (nr Knighton)	302
Felindre Village Hall (nr Knighton)	295
Felindre Village Hall (nr Knighton)	1,350
Felindre Village Hall (nr Knighton)	2,024
Friends of Llanbister School	4,270
Friends of St Michaels School	2,279
Hope House	500
Kerry Bowling Club	830
Kerry Community Council	6,929
Knucklas & District Community Centre	1,800
Llanbadarn Fynydd Community Shop	1,000
Llanbadarn Fynydd Community Shop	11,000
Llanbadarn Fynydd Parish Church	2,000
Llanbadarn Fynydd Parish Church	2,000
Llanbister best kept village group	250
Llanbister Community Hall Committee	1,250
Llanbister Community Hall Committee	5,000
Newcastle & District Garden Society	300
Pound Baptist Chapel	7,060
St Michaels Church Kerry	1,159
TOTAL	<u>£91,487</u>

Volunteer Centre grants

Brecon Volunteer Bureau	7257
CAMAD	7257
Crickhowell Volunteer Bureau	7257
Knighton Community Centre	7257
North Montgomeryshire Volunteer Bureau	7257
Rhayader & District Comm. Support	7257
Ystradgynlais Volunteer Centre	7257
Builth Wells Community Support	3000
TOTAL	<u>£53,799</u>

COVID-19 Grants

Accessibility Powys	2080
All Saints Church	560
Balance of WG wellbeing grant dept 123	766
Brecon & District Mind (2)	4242
CARAD	2670.99
Celf O Gwmpas	1449
Clare Sutton - Emergency shopping for a li	14
Cultivate (Cwm Harry) Cysyngedig	1975
Dyfodol Powys Futures	1921
Girlguiding Montgomeryshire	100
Hay & District Dial-A-Ride	350
Hay On Wye Covid-19 Volunteer Group	1792
Helping Our Homeless Wales	500
Knighton & District Community Centre (3)	1810
Knighton Community Support COVID	780
Llandrindod & District Community Suppor	5800
Llanfyllin Well Being	1,000
Llangynog Playground Fundraising Committee	978
Mid Powys Mind	1,610
Mid Wales Art Centre	3,581
Newtown Network Covid-19 Response	5,500
PCC of St Edmund's Crickhowell	1,040
Primrose Pharmacy - supply of PPE	216
RENEW	1,910
Royal British Legion	350
The Breastfeeding Network	1,666
Van Village Institute	4,000
Welshpool Angels	1,200
Ystradgynlais Food Bank	6,420
Ystradgynlais MIND	3,480
Ystradgynlais Volunteer Centre	500
TOTAL	<u>£60,261</u>

Cambrian Line Railway Fund Grants

1st Llanidloes Brownies	500
1st Newtown Rainbows	150
2nd Newtown Brownies	150
6th Aberystwyth Rainbows	150
Aberdyfi Search & Rescue	500
Borth Community Hub	480
Caersws Village Club	500
Capel Seion W I	200
Clwb Pel-Droed Porthmadog	500
Clwb Rugby Dolgellau	500
Friends of Wern Mynach	500
Harlech & Ardudwy Leisure	500
Little Stars Baby Bank	500
Llanafon WI	500
Mens Shed Newtown	289.99
Neuadd Dyfi	500
Newtown Silver Band	500
Newtown Swimming Club	500
Powys Montgomery WI	500
Powys Talking Newspaper	500
St John's Ambulance Cymru	491.5
The Friends of Dysynni Dogs	485
Ystwyth Com Transport	500
Ystwyth Rangers	150
	<u>£10,046</u>