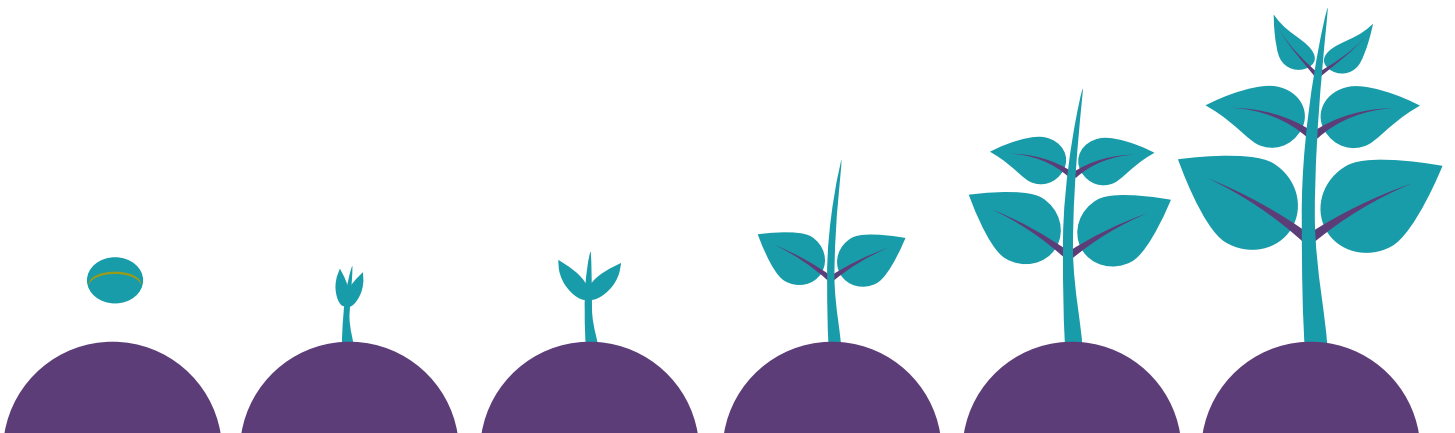




**HEREFORDSHIRE VOLUNTARY  
ORGANISATIONS SUPPORT SERVICE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**



# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs L P Wilcox Mr R S Kelly Mrs A C Robinson Mrs J Faux Mrs S Penny Mr C I V Farmer Mrs M E Campbell Mr J Argent Mr D Tristram	(Resigned 6 December 2023) (Appointed 21 July 2023) (Appointed 21 July 2023)
<b>Company Secretary and Chief Executive</b>	Mr W D Lindesay	
<b>Charity number</b>	1096451	
<b>Company number</b>	04625595	
<b>Registered office</b>	52 Broad Street Hereford HR4 9AB	
<b>Auditors</b>	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
<b>Bankers</b>	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ	
<b>Contact</b>	Telephone: 01432-343932 Email: <a href="mailto:info@hvoss.org.uk">info@hvoss.org.uk</a> Website: <a href="http://hvoss.org.uk">hvoss.org.uk</a>	

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# Herefordshire Voluntary Organisations Support Service

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of hvoss, who are also directors for the purposes of the Companies Act, have pleasure in presenting the Annual Report and Financial Statements for the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1<sup>st</sup> January 2019). This report satisfies the requirements for a directors' report under the Companies Act 2006.

hvoss (Herefordshire Voluntary Organisations Support Service) is an umbrella support charity for the Herefordshire Voluntary, Community and Social Enterprise (VCSE) sector.

Our vision is:

***"A vibrant and effective Community Sector in Herefordshire"***

Driving the services available at hvoss are the incredible contributions that local volunteers, voluntary and community groups, charities and not for profit organisations make in the county.

hvoss is a local infrastructure, support and development organisation. Our mission is to be the 'go to' organisation for information, assistance, guidance, communication, facilitation and networking. hvoss membership is currently free, and open to any organisation or individual furthering charitable and not for profit aims and activities in the local community. hvoss remains led by, and accountable to, the local VCSE and other key stakeholders.

The charity has two key strategic aims: -

1. To support local organisations with their development needs, providing services needed to pursue charitable activity for public benefit.
2. To promote, organise and facilitate co-operation, co-design and co-production through effective partnership working between the local VCSE sector and public bodies.



## Strategic Plan 2022 – 2027

During the year the charity remained focused on the following charitable objectives:

- Promoting co-operation and partnership working across all sectors of the local community.
- Improving the lives of children and young people aged 8 – 21, including helping the organisations that work with, and support them.
- Developing volunteering services for individuals, and organisations that involve them.
- Furthering community, health and social care activities across Herefordshire.

The following principles and values inform activities of, and decisions taken by the charity:

- Championing equity, with particular support for under-represented groups and need.
- Only deliver projects that are self-funding and contribute to our objectives.
- Promote active governance – utilising all skills, resource, assets and capacity.
- Be member led, maintaining links with the local community.
- Always be flexible, nimble, and responsive to change.
- Be a model employer for staff and support all hvoss volunteers.
- Diversify our funding base, reducing reliance on key projects for future sustainability.
- Develop capacity building services, including local access to support in rural areas.
- Be open to future collaboration and new ways of supporting key areas of work.

The community team have continued to provide support to the VCSE of Herefordshire while developing our volunteer strategy with key strands of youth volunteering, volunteer recruitment and retention, responsive volunteering, and corporate volunteering. The team provided events, training, support, and resources to the VCSE aimed at building sustainable and vibrant communities across Herefordshire. We have held events to support funding, grants and income generation, volunteer recruitment and retention and training.

Our largest event was “**Meet the Funders**”, attended by 103 charities, community interest groups and organisations, with guest speakers from Herefordshire Community Foundation, the National Lottery, and The Eveson Trust. This was a partnership event with Hereford City Council and supported by Talk Community, offering delegates a sound understanding of the grant making organisations’ criteria, the funding available and what they should include in an application. Our aim was that delegates would feel more confident and better informed when applying for funding --- we received fantastic feedback and we will be building on its success this year.

Drop-in sessions across the county’s market towns promoted opportunities across the sector for volunteers, as well as to share the work of the sector and help individuals to access the support and activities the groups offer, especially people under 30. The **Volunteer Fair** facilitated introductions and networking between organisations.

The team have been out in the community and attended meetings with our partners and one-to-one meetings with organisations providing support with income generation, governance, volunteering advice, guidance and support to anyone who has needed it.

## Community development

### Partnership with Herefordshire Council and Talk Community

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hvooss continued to receive grant support from Herefordshire Council, as part of the Talk Community programme. This contract provides vital resources to enable our Community team to assist and enable local groups and organisations. In the last 12 months hvooss provided:

- **Help to set up new organisations** (unincorporated groups, constitutional options, and suitable legal forms such as Charitable Incorporated Organisation (CIO) and Community Interest Company (CIC).
- **Governance support** – Providing guidance on policy development, setting up and running a group, meeting or committee, including the role of members.
- **Fundraising and sustainability** – In addition to critical support provided through 'Meet the Funders', 40 requests for fundraising advice were supported.
- **Facilitation of local community consultation event**, focussing on the development of local services for young people, and ongoing support that culminated in an application for funding.
- **Identification of professional services** including insurances, bank accounts, payroll, legal and human resources services for new and existing organisations.
- **Communication, networking and coordination** – Information was provided through Newsletters, including hvooss and the Herefordshire Community Network for Ukraine, convened and chaired by hvooss. We actively promoted opportunities including training and events, as well as vacancies, in our various channels.

**The charity also routinely assisted with general support and advice enquiries** ranging from governance requests to 'running your group or activity'. At least 30 – 45 mins was spent on each enquiry ensuring that we had sound information on which to base our support, and we met over half the organisations either in their community or the hvooss city centre office. Many resulted in further meetings and visits.

### Volunteering Services

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**The Herefordshire Volunteer Bureau** operated throughout the year from our main offices at 52 Broad Street, Hereford as well as locally through community organisations and events. This enabled local organisations to promote their opportunities and for people to find out more about local volunteering available to them.

**New Volunteers Registered 207**  
**Volunteers Placed 138**  
**Opportunities for Volunteers advertised 653**  
**Training Sessions Held - 29 sessions for 389 attendees**  
**Organisations supported with funding/grants advice 156**  
**Organisations provided with development and/or governance support and guidance 74**

**The charity continued to develop the hvoss Active Response Team (HART).** This team of 30+ volunteers registered with hvoss are deployed to support local events and providing support in a dynamic and agile way to the community as needs arise. The HART approach builds on our experience gained in coordinating volunteers responding to crises including flooding and the Covid19 pandemic.

**Request for development, funding advice and fundraising support** – this continues as the most requested support need.

**Monthly funding and development drop-in sessions** for groups and organisations. These provided access to local one-to-one support and advice in the local community. 10 outreach sessions were held during the year.

Over the year, hvoss coordinated a **Volunteering Strategy**, which sets out to adapt our approach to recruiting, retaining and communicating with volunteers across Herefordshire.

## Communications / Engagement

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**Our communications and engagement function** has an important role in messaging about developments and keeping the sector and different audiences up to date.

**Our monthly newsletter, hvoice**, reaches 1042 subscribers with an open rate of 53% (industry standard open rate of 21.5%).

**hvoss' social media platforms** are busy and visited by many people and organisations. We continued to share opportunities and news from across the sector including jobs, fundraising, volunteering, training, networking, partnerships, events and member communications.

**The charity promoted over 200 local check community events** and news items during the year, and also ran successful campaigns to celebrate National Volunteers Week, Trustees Week, Climate Change, Mental Health, Time for Change, Small Charities Week and Refugee Week.

**hvoice newsletter 10**

**Herefordshire Youth Alliance communications 14**

**Herefordshire Community Network for Ukraine  
Newsletters and notifications 15**

**Emails including opportunities for training and  
partnership working 33**

## Herefordshire Youth Provision Network

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hvoss has established a network of 75 organisations, practitioners and professionals across all sectors, working collaboratively to meet the needs of young people, hvoss, with the support of Sarah de Rohan, facilitates and coordinates quarterly meetings.

Communications to the Youth Provision Network achieved an open rate of over 56%.

## Support to Ukrainians who have moved to Herefordshire

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hvosss convened a network of community groups and organisations in February 2022. Herefordshire Council took the decision to deploy their government funding to support Ukrainian refugees in partnership with community organisations and joined the network in April 2022.

The Council's **Support for Ukrainian Community Integration Grant (SUCIG) scheme** funds projects for Ukrainian guests, their sponsors/hosts in Herefordshire and organisations providing support and activities. This funding has enabled hvoss to employ a Community Network coordinator and two community link workers, working directly with Ukrainians arriving in Herefordshire.

**The Herefordshire Community Network for Ukraine** continues to grow and thrive. We have over 90 subscribers to communications, with an open rate of over 67%, and over 20 organisations regularly attend the monthly meetings. The Network's purpose is to facilitate partnership working between organisations and groups in the VCSE and public services to develop support for Ukrainian guests and their hosts in Herefordshire, identify gaps, encourage and facilitate development and make the best use of resources and funding through effective collaboration. This approach has enabled us to get support to people quickly and deploys available funding effectively.

Herefordshire Council is a key partner in Network meetings and joint planning, which is achieving a responsive and agile approach in identifying emerging needs – often raised by hvoss' and other organisations' link workers through their direct support of people – and devising solutions is evidencing the value of the partnership approach. The Council's funding panel directed that any organisation applying for funding through the SUCIG scheme must present their proposal to a meeting of the Network and become a member, as this would ensure that there is no risk of duplication and response to fill gaps can quickly be developed.

We are told by national organisations including Citizen UK and Association of Ukrainians in Great Britain that our partnership approach is unique.

**Working groups have been organised to focus further on particular issues**, and include wellbeing and mental health support, particularly for children and young people, communications, employment and housing. Sub-groups report into the wider Network meeting and many initiatives have developed from members' discussions.

Support and activities have been mapped to identify opportunities and gaps and to share learning and aid collaboration and coordination.

**One-to-one support with advocacy, employment, housing and benefits and anything else that will aid people's integration into the community** is provided by our link workers. There are a wide range of needs and issues that Ukrainians need guidance and support with when they arrive in Herefordshire and start to settle in the community, and our link workers provide a completely individualised, person-centred approach to respond where the need is. Issues include transition from hosting arrangements to housing, employment, schools and support with translation in many situations including hospital appointments and throughout treatment.

During the year our link workers supported 168 Ukrainians including 77 people helped to access employment and 72 with enrolling on training programmes. 77 people have been supported with finding or applying for housing. Our on-line English lessons with a Ukrainian teacher are routinely attended by 20-30 people each session, with more accessing the recordings. Demand continues to grow as more refugees arrive in the county, although numbers of new arrivals have been slowing because of the lack of people offering sponsorship

and hosting arrangements. We have launched Language Cafés led by volunteers to offer Ukrainians the opportunity to practice speaking conversational English. We are working with partner cafés in local communities, aiming that the participants' conversations will develop into natural friendships.

***“The community of British, Ukrainian and other nationalities that we have built over the last two years is hugely special and important to all who are involved. There is an opportunity to grow this into a bigger community of more breadth where more and more is shared. “***

Community Network partner

**Among many others, the Network partnership includes** the Herefordshire branch of the Association of Ukrainians in Great Britain (AUGB), the Diocese of Hereford, Herefordshire MIND, CLD Trust/Strong Young Minds, St Peter and St James church, The Kindie Centre, Halo, Fetch Theatre, Rural Media, The Living Room, New Leaf and the Ukraine Freedom Company in many activities, including through our link workers.

We have run monthly **Community Kitchens** in Ross-on-Wye and Hereford, an opportunity for Ukrainians to come together to make a traditional dish, cook together, celebrate their culture and maintain social networks, critical to their wellbeing. Over 50 people attended Hereford Community Kitchens in March. We are now encouraging participants to “bring a friend” from the community in which they now live, which may be a host/sponsor or a neighbour.

We also ran a pilot project to respond to the needs of children and young people arriving from Ukraine, funded by Herefordshire Council's SUCIG scheme. Our highly experienced officer has been providing support in schools and liaising with school staff and families. She is a Ukrainian and Russian speaker, herself a refugee from the war, and encourages the children to talk about their feelings, developing trust and confidence through shared activities around their culture. Since evaluation of the pilot we are delighted to have been granted funding to continue the project until the new year 2025.

### **People seeking asylum staying in Herefordshire**

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In 2023 two hotels in Herefordshire were developed into accommodation for people seeking asylum who were placed in the county, single men in Hereford and families in Leominster. hvoos was part of the community effort which soon developed into a highly effective local response which included many county organisations, led by the Council and included partners. The men were supported to learn English by the City of Sanctuary, they played football with the Herefordshire Football Association and attended Friday prayers at The Kindie Centre. Families in Leominster were befriended by local families; all the children went to school and made friends locally, with many of the women volunteering in the town. When the families had to be relocated because a problem with the building's structure was found, we made representations to Serco that they should be allowed to return if they wished. Many of the families did so. It was very sad when they left and we understand that they were dispersed across many locations, although several have kept in close contact with those who supported them in Leominster. Serco representatives and other members of the multi-agency group, led by Herefordshire Council, commented that Herefordshire's approach was unique in their experience.

**Herefordshire Community Network for Ukraine and its partners' activities**, the response to people seeking asylum staying in Herefordshire, including our response to the Commission on the Integration of Refugees Hereford Local Engagement Hearing. Together with Herefordshire Council and Diocese of Hereford we represented our partnership approach and our role in



supporting refugee families from Afghanistan in partnership with the Ministry of Defence and veterans' organisations, which informed the Network's development. Our county's tremendously warm welcome and inclusive, listening approach, has much to contribute to discussions about the effectiveness of approaches to excluded and vulnerable people.

## Volunteering services

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Development of volunteering, including retention of people recruited through the pandemic, and re-engagement of people who gave their time so freely before and during the Covid-19 pandemic, has been a key focus as hvoss has returned to being public-facing and activities have reappeared across the county. The Volunteer Bureau team promotes opportunities and functions for people who want to volunteer and the organisations who need them.

Volunteering helps individuals to develop skills, confidence, a sense of purpose, and experience of work in a supportive environment. People whose community engagement reduced through the isolation of the pandemic have been supported and encouraged, as have others whose experience is as a recipient of support who are empowered to make a contribution to their community.

Our Volunteering Strategy for Herefordshire includes key strands of re-engagement of previous volunteers and attracting older people who have invaluable skills and life experience to share, corporate volunteering and partnership with business, the meaningful engagement of younger people, and celebrating the value of volunteering to the community and the people living there including through different language and messaging that recognises their significant contribution. Recognition and respect for the value of the contribution that people make by sharing their time, skills and experience is a 'golden thread'.

## Policy and strategic influence

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The hvoss team collates and represents local community sector views, influencing county strategy through collaborative relationships with statutory bodies, and contributing to policy developments in adults and children's services, safeguarding, volunteering infrastructure, commissioning, and health and social care. A key strategic activity is the **Herefordshire Community Partnership (HCP)**. We continued to work in partnership with Healthwatch Herefordshire in this vibrant forum for the public, health and care services, and voluntary and community sector organisations.

## Capacity building and training

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During the year hvoss inducted volunteers in Safeguarding, Data Protection and Equality and Diversity. We are developing awareness and training to support community groups and our own HARTS, hvoss' new dynamic team of people who give their time voluntarily to support all sorts of activities and events.

As a key part of our infrastructure role our Community Development team worked with numerous community groups and people setting up newly constituted groups, including a number of parish councils.

Groups received input on their governing documents, finances, governance, forward planning including development of services for local young people and funding applications.

## hvoice

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**Ten hvoice community newsletters** were circulated in the last twelve months. Our newsletter continues to evolve and offers the opportunity for community groups and organisations as well as hvoss to highlight their work and share training and recruitment opportunities. We also include important updates including external events. In response to feedback, one important new feature is a funding section detailing both local and national grant opportunities.

## Membership

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Membership of hvoss is open to all individuals or community organisations who meet eligibility criteria relating to our vision and values. We currently have around 100 members who have a key role in nominating representatives to become trustees of hvoss and inform the direction and plans of our charity. Membership is free and we welcome applications from groups, charities or individuals in communities across Herefordshire.

## 52 Broad Street offices

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Our thanks again to Mr Mark Tucker, our landlord, for his generosity in continuing to support hvoss through our occupation of 52 Broad Street. During this year we signed an extension to our lease for another 5 years, ensuring continued occupation of this high-profile city centre location that is accessible to all and offers invaluable meeting room facilities for staff, volunteers, members, community groups and our partner organisations.

## Key services and projects

### Be Inspired

As part of this service, in May 2023 hvoss received the first of 3 short-term grants from Hereford Council through a partnership with Landau, to deliver support to young people who are not in education, employment or training (NEET). The third grant ended in February 2024.

Building on the success of the many collaborative partnerships developed through our very successful Building Better Opportunities (BBO) programme, we received referrals from colleges, schools, counsellors, family support workers, supported accommodation, young carers and care leavers leads, mental health professionals, NHS officers, Job Centre staff, families and individuals. 4 part-time staff members worked on the project over this period in Hereford, Leominster and Ross, which focussed on person-centred responses through individual and group sessions which empowered and encouraged young people to develop confidence, learn valuable life skills and experience a workplace through volunteering, then go back into education or into employment. The team organised training, including 2 First Aid courses, with 11 young people gaining a Level 3 qualification in Emergency First Aid and learning practical lifesaving skills, which helped them be confident and understand they could make a valuable contribution to their community. We also worked with HOOPLE and Landau to support and encourage many young people to re-engage with courses in functional skills, improving their practical Maths and English. Most of the young people on the project were living with mental ill health and / or anxiety and found social interactions and engaging with their community challenging. Many of them felt the Covid pandemic, including lockdowns and lack of sustained education and support, had impacted them, feeling they were the 'lost Covid generation'. Many of the young people were supported one-to-one to ease them into new environments and roles, re-engaging with society. This service focusses on building resilience, employability and empowering young people to make changes, gain skills and move forward.



*“This NEETS service has helped me a lot. I moved to Hereford last year and didn’t know anyone. But you helped me find a new volunteering role and supported me for my first few shifts and with creating my first CV. I then started applying for jobs as I wanted to support my family. You helped me to complete application forms and starter forms. You motivated me to carry on when I felt no-one wanted me because of my disability. This week is a miracle because I have now started my first job here. Thank you, I am very grateful.”*

Project participant

## Young Carers and Young Adult Carers

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The charity continued to support Herefordshire Young Carers Club (YCC) and Herefordshire Young Adult Carers (YAC) throughout the year. YCC and YAC support any child or young person between 8 and 25 who has a caring responsibility for a parent or family member, which may include siblings or grandparents, who have long-term illness or disability, including poor mental health or issues arising from substance use.

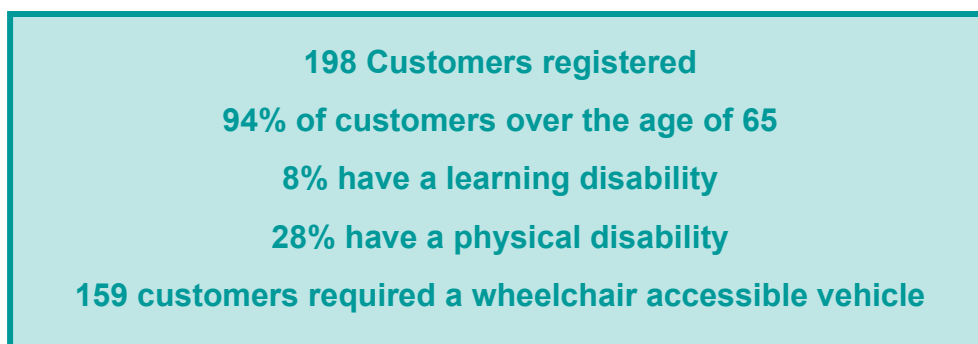
The ongoing support provided by both Young Carers and Young Adult Carers is a critical service needed on an ongoing basis.

In response to demonstrable and growing demand, late in 2023 YCC and YAC jointly set up a new Community Interest Company.

## Community Wheels

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Community Wheels is a community transport service covering North Herefordshire, Leominster, Central Herefordshire, Hereford City and surrounding parishes, providing users of all ages and a wide range of needs with door-to-door travel. To be eligible passengers must live within the catchment area and be without access to a car or be unable to use public transport due to mobility or other issues. Many of the people who use Community Wheels are at significant risk of social isolation as they do not have easy access to public transport, thus at risk of adding pressure on other services.



## ***“Thank you Community Wheels for all you do, we would be lost without you” (Service feedback)***

<b>3837 medical appointments</b>
<b>1658 shopping trips</b>
<b>292 Day Centre visits</b>
<b>1199 therapy appointments</b>
<b>159 connecting transport trips</b>
<b>997 social activities</b>
<b>10 new volunteer drivers recruited</b>
<b>10,580 journeys undertaken</b>
<b>108,862 miles travelled</b>

At the end of November 2023 following a meeting with Leominster Town Council, the 427 Community Bus Service ceased due to a significant decrease in passengers.

Looking forward, Community Wheels aims to recruit more volunteer drivers in all areas to respond to the continually increasing demand for the service. Sourcing further funding to sustain and develop community transport remains a key priority.

### **Community Transport Forum (CTF)**

As a member of the CTF, in which there are seven independent schemes, we continue to work together and collaborate on community transport service provision, which remains critical to thousands of passengers who would otherwise be isolated. The Forum meets quarterly with Hereford County Council.

### **Funders**

As well as Service Level Agreements with Herefordshire Council, including an extra one-off payment of £4,000, and Leominster Town Council, we are enormously grateful to Mumford Memorial Trust and The Eveson Trust for funding for Community Wheels.

## **Our governance**

### **hvooss Annual General Meeting (AGM)**

The 2023 AGM held at Herefordshire’s New Model Institute of Technology and Engineering (NMITE) was attended by almost 100 people. Once again this was a celebration of the many achievements during the last year, including showcases shared in the own words of staff, members, volunteers and people supported by hvooss’ services and projects over the year.

### **Governance**

The trustees are responsible for controlling the work, management, and administration of the charity on behalf of its beneficiaries. The charity is a company limited by guarantee, not having a share capital. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

The company was incorporated on 30 December 2002 – Number 4625595. The company is a registered charity - number 1096451.

Administrative information is shown at the front of the financial statements. Members adopted new Articles of Association to comply with the Charities Act 2011 and Companies Act 2006 in April 2012. Changes to charitable objects, trustees' benefits and dissolution clauses were made as part of a merger to establish hvoss as a leading support service provider within the local voluntary and community sector.

hvoss is an independent charity established in 2012 following the merger of three local support organisations. Herefordshire is a sparsely populated rural county. The Voluntary, Community and Social Enterprise Sector (VCSE) in Herefordshire consists of around 2,300 local organisations. The county has a high rate of volunteer 50,000 volunteers, all making a significant contribution to improved quality of life and the needs of local people and communities.

The charity is a Council for Voluntary Service providing information, advice, and support to the voluntary and community sector across Herefordshire. hvoss offers specialist support in the areas of children and young people, health and social care, volunteering, and community development. The organisation is a member of the National Association for Voluntary and Community Action (NAVCA). During the year, the charity operated a Volunteer Bureau.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs L P Wilcox

Mr R S Kelly

Mrs A C Robinson

Mrs M E Campbell (resigned 6<sup>th</sup> December 2023)

Mrs J Faux

Mrs S Penny

Mr C Farmer (resigned 26<sup>th</sup> July 2024)

Mr J Argent (appointed 21<sup>st</sup> July 2023)

Mr D Tristram (appointed 21<sup>st</sup> July 2023)

Trustees are appointed by members at the Annual General Meeting following a nomination and election process. The charity has an induction process to support newly appointed trustees. This includes a one-to-one meeting with the Chief Executive and an opportunity to meet staff, volunteers, and trustees. Regular information is provided about events, training, and other opportunities. Meetings of the Board have included presentations about key internal and external developments, including service and project updates.

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## Risk management

During the year, the Board has regularly assessed, reviewed, and mitigated against key organisational risks. The Management Team and trustees regularly review the Risk Register and receive regular updates on progress.

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## Management reporting

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All projects provided reports on a regular basis to trustees. The board of trustees met six times during the year. Day to day responsibilities are delegated to the Chief Executive who works with the Heads of Finance and Projects and Development to ensure compliance with all legislative and regulatory requirements. Fundraising is a key focus and a 'funding funnel' plan is used to identify, develop and oversee a grant and funding plan.

A key component of central funding is the support services contract awarded to the charity by Herefordshire Council through Talk Community. This funding contributes towards volunteering and development support functions outlined in this report. This contract ran until the summer of 2024, and has recently been extended until December 2024 to allow further time to review future arrangements. The contract values the contribution of our infrastructure role and enables hvoss to address several key objectives in response to capacity building within the community.

## Human resources

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The Human Resources Group met twice during the year to consider staffing and personnel matters.

## hvoss' plans for the future

**The future of local support and development services** is a key issue in Herefordshire. Our charity, like many in the local sector, faces increasing demand for its services in the context of cost of living increases and other funding pressures. In recent years the charity has been seeing reduced funding opportunities for activities such as community development, volunteer recruitment and services, training and partnership development. These are core to our work in the community. Many of the activities of hvoss are discretionary in terms of what public bodies fund. In recent years the charity has needed to release some reserves to meet increasing needs. This is not a position that can continue indefinitely, and new income streams need to be identified, including ways of recovering management overheads.

At this mid-point of our strategic plan 2022 – 2027, the board of trustees started a strategic review of the charity - what it does, how it is funded, and where the charity role sits in the context of and in relation to other strategic development such as the Talk Community Review, State of Sector Report 2024, and Herefordshire Together.

hvoss will continue to proactively inform and influence these developments, including advocating for further support funding for infrastructure services so that sufficient capacity, support, management and resilience, both for hvoss and the local VCSE can be maintained in Herefordshire now and in the future. We aim to have an outcome by the end of 2024, and an update provided to all hvoss members at the 2024 AGM.

**Working with statutory and public bodies** - A key focus is to continue to enable and coordinate partnership work around local community priorities for people all ages where inequality exists e.g. Ukrainian guests, health and social care, and other under-represented communities.

**Membership** – As a membership organisation, we aim to further develop our offer to local organisations and community groups

**Capacity building and training** - Workshops, events, and training (including offers for hvoss members) in areas of good governance, capacity-building, social media and communications and fundraising.



**Youth Provision Network** – Build on the assets and skills in our specialist youth provider network and develop improved local provision for younger people across the county. This includes opportunities to link the activities of youth organisations to the requirements and needs of statutory bodies and other local children and young people partnership work. A key aspiration for the Youth Provision Network is to progress a youth work strategy for Herefordshire and engage young people in developing community-based activities.

**52 Broad Street** – Further develop 52 Broad Street as ‘The Base’ for training, meeting rooms and resources for the local community sector.

**Information and communications** – Provide regular updates to members and other VCS representatives on local, regional, and national developments in the sector. Raise profile and presence through voice e-bulletins, website latest news items and social media using platforms that are responsive to existing and new users of our services.

**Volunteer Bureau** – Implement Volunteering Strategy for Herefordshire that builds on the approach taken throughout the pandemic, responding to the needs of the community in an agile way, and promoting the value of skills and life experience-sharing through time given voluntarily, corporate volunteering and engaging younger people. We will be rolling out systems to improve recording and reporting across hvoss and evaluating methodologies to quantify the value and potentially ‘monetise’ volunteer input.

**Funding and sustainability** – evaluating opportunities for additional or alternative sources of funding for activities to grants and charitable donations, for example commissioned services, and raising awareness of, articulating and communicating the impact of ‘start-stop’ funding on people and communities.

**State of Sector Survey 2024** – Publish co-produced research on our sector, changes since the last survey and the sector and communities’ needs.

**Herefordshire Community Partnership** - Work collaboratively to ensure all sectors work together effectively in equal partnership for the benefit of the wider community, including championing the needs of the VCSE and the value of our sector.

**Responsive volunteering** – we will further explore and develop new model for local support, including furthering key priorities within our volunteer strategy around young people, and corporate volunteering.

**Further influence key strategic developments affecting the VCSE including:** -

- Herefordshire Together movement
- Children and Young People Partnership
- Other key Herefordshire plans

### ... and for individual services ...

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**Be inspired!** - Building on the success of Building Better Opportunities, develop much needed supported volunteering service and life skills for adults of all abilities, Working in partnership with our members and the sector to develop this service, which will be open to voluntary organisations to refer their own volunteers in need of extra support to us, to build capacity, resilience, and inclusivity.

**Community Wheels** – To recruit more volunteer drivers in all the catchment areas as demand increases post Covid-19. This will increase the number of individuals that can be supported with their transport needs. There will be more “outing trips” offered to the registered customers

utilising the minibus, and review need for a third member of staff as the service provided increases, perhaps to pre-pandemic levels.

**Herefordshire Community Network for Ukraine and its partners' activities**, the response to people seeking asylum staying in Herefordshire, including our response to the Commission on the Integration of Refugees Hereford Local Engagement Hearing. Together with Herefordshire Council and Diocese of Hereford we represented our partnership approach and our role in supporting refugee families from Afghanistan in partnership with the Ministry of Defence and veterans' organisations, which informed the Network's development. Our county's tremendously warm welcome and inclusive, listening approach, has much to contribute to discussions about the effectiveness of approaches to excluded and vulnerable people. We are currently evaluating the impact of the Network and partner activities and opportunities to apply this approach to other forums and activities.

## Financial review

The results for the year are set out in the financial statements commencing on page 22. The financial statements show net outgoing resources of £28,128 (2023 outgoing £36,772)

Total reserves at the end of the financial year amounted to £284,678 (2023 £312,806).

hvooss has reserves which are accounted for under three headings: restricted, designated, and unrestricted (free). Restricted reserves of £63,620 (2023 £110,347) consist of funds ring-fenced to finance particular projects and cannot be used for any other purpose.

Designated funds are those unrestricted funds that trustees have agreed to set aside for specific purposes and include an amount to cover wind-up costs. In accordance with good practice guidance this includes three months' central running costs, statutory redundancy for all staff who qualify under current legislation, and all other outstanding commitments of the charity. This currently equates to £118,089 (2023 £80,634) in total.

Unrestricted funds of £102,969 (2023 £121,825) represent the balance of the total reserves and can be used at the discretion of the trustees. After making allowances for tangible fixed assets the free reserves of the charity amount to £98,438 (2023 £114,219).

The level of free reserves has remained within the policy set throughout the year and trustees consider the results for the year and the financial position at the balance sheet date to be satisfactory. At this level trustees believe the charity would be able to continue current activities in the short term should a significant drop in funding occur. In those circumstances consideration would be given as to how the funding could be replaced, the activity changed, or whether further rationalisation of services provision, or other actions would be necessary.

## Reserves policy

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The trustees believe that maintaining appropriate reserves, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions in the short term. hvooss uses a full cost recovery methodology to ensure that the costs of providing central services (governance, strategic management, finance and administration, accommodation) are fairly allocated over all activities.

## Going concern

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The trustees confirm, based on their best judgement, the charity is a going concern for the next 12 months. This said the charity is facing a degree of fundraising uncertainty due to a range of factors, many of which are affecting the wider charity sector. This uncertainty is expected to



continue, at least in the short term, and is expected to impact further in the future. These factors include: -

- Reductions in grants and contracts the charity can apply for, including general increases in competition and demand across the local VCSE sector for charitable funding.
- Some uncertainty about what will happen at the end of the current Herefordshire Council Talk Community contract, which has been extended until December 2024. This contract has been integral to wider support the charity develops and provides, including capacity and resourcing of our central management functions. This grant is the only single public body contract the charity receives for core infrastructure services. It should also be noted this grant is made as a discretionary grant award to hvoss and the local VCSE. As public sector finances come under greater challenges at all levels, continued investment, and if so, on what contracting basis, is uncertain and will require more discussion.
- General cost of living pressures, impacting on the ability of the charity to sustain current levels of support, including retention of our excellent staff and volunteer resource.
- Use of reserves during the year to sustain and develop primary activities in support of public benefit. This is being required where key activities are either not fully funded by funders, and/or where funding for key and core services have received no funding at all.
- Limits of the rates of chargeable management fees within some contracts are limiting the charities ability to recover all costs on a full cost recovery basis. Contracting work of this nature is increasingly provided on a claim in arrears basis, rather than funded upfront. As reserves of the charity again reduced in the year, trustees agreed that the charity would utilise reserves during the year to achieve a balanced budget for 2024/25. Cashflow also continues to be monitored closely.

At mid-point of our 2022 – 2027 strategy, Trustees continue to analyse and regularly review the financial position of the charity on an ongoing basis to fully understand the extent and likely impact of these material uncertainties.

### Disclosure of information to auditor

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Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared having taken advantage of the small companies exemption contained within the Companies Act 2006.

The Trustees report was approved by the Board of Trustees.

Mrs L P Wilcox

**Trustee**

Dated: 6<sup>th</sup> September 2024

Please contact us for more information regarding the  
Trustees' Annual Report and Financial Statement 2023 – 2024  
01432 343932 | [info@hvoss.org.uk](mailto:info@hvoss.org.uk) | [www.hvoss.org.uk](http://www.hvoss.org.uk)

# Thank You

We couldn't do what we do without the  
valued support of many funders and  
partners ...



## The Mumford Memorial Trust



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Leominster  
Town Council

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2024***

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The Trustees, who are also the directors of Herefordshire Voluntary Organisations Support Service for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

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#### Opinion

We have audited the financial statements of Herefordshire Voluntary Organisations Support Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

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

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

#### **Extent to which the audit was considered capable of detecting irregularities including fraud**

- an understanding of the risk assessment process (including the risk of fraud) adopted by the Board is obtained and their attitude to risk is ascertained;
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made;
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charitable company.

#### **Audit response to risks identified**

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.
- an understanding of the legal and regulatory framework as applicable to the charitable company is obtained together with knowledge of the procedures put in place by the Board in order to comply with the same
- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed.

It should be noted that Auditing standards 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Sarah Morley BA (Hons) ACA (Senior Statutory Auditor)**  
**for and on behalf of Kendall Wadley LLP**

6 September 2024

**Chartered Accountants**  
**Statutory Auditor**

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

### Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	644	-	1,889	2,533	9,191
Charitable activities	4	-	-	396,755	396,755	912,242
Investments	5	1,240	-	-	1,240	498
Other income	6	5,976	-	4,491	10,467	11,627
<b>Total income</b>		<b>7,860</b>	<b>-</b>	<b>403,135</b>	<b>410,995</b>	<b>933,558</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	17,305	-	6,657	23,962	5,926
Charitable activities	8	79,099	12,500	323,562	415,161	964,404
<b>Total resources expended</b>		<b>96,404</b>	<b>12,500</b>	<b>330,219</b>	<b>439,123</b>	<b>970,330</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(88,544)</b>	<b>(12,500)</b>	<b>72,916</b>	<b>(28,128)</b>	<b>(36,772)</b>
Gross transfers between funds	11	69,688	49,955	(119,643)	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(18,856)</b>	<b>37,455</b>	<b>(46,727)</b>	<b>(28,128)</b>	<b>(36,772)</b>
Fund balances at 1 April 2023		121,825	80,634	110,347	312,806	349,578
<b>Fund balances at 31 March 2024</b>		<b>102,969</b>	<b>118,089</b>	<b>63,620</b>	<b>284,678</b>	<b>312,806</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	744	-	8,447	9,191
Charitable activities	4	6,000	-	906,242	912,242
Investments	5	498	-	-	498
Other income	6	7,752	-	3,875	11,627
<b>Total income</b>		<b>14,994</b>	<b>-</b>	<b>918,564</b>	<b>933,558</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	5,926	-	-	5,926
Charitable activities	8	82,846	-	881,558	964,404
<b>Total resources expended</b>		<b>88,772</b>	<b>-</b>	<b>881,558</b>	<b>970,330</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(73,778)</b>	<b>-</b>	<b>37,006</b>	<b>(36,772)</b>
Gross transfers between funds	11	104,902	(19,167)	(85,735)	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>31,124</b>	<b>(19,167)</b>	<b>(48,729)</b>	<b>(36,772)</b>
Fund balances at 1 April 2022		90,701	99,801	159,076	349,578
<b>Fund balances at 31 March 2023</b>		<b>121,825</b>	<b>80,634</b>	<b>110,347</b>	<b>312,806</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		4,889		9,036
<b>Current assets</b>					
Debtors	15	31,846		33,799	
Cash at bank and in hand		273,645		291,139	
		305,491		324,938	
<b>Creditors: amounts falling due within one year</b>	16	(25,702)		(21,168)	
Net current assets			279,789		303,770
<b>Total assets less current liabilities</b>			284,678		312,806
<b>Income funds</b>					
Restricted funds	17		63,620		110,347
<u>Unrestricted funds</u>					
Designated funds	18	118,089		80,634	
General unrestricted funds		102,969		121,825	
			221,058		202,459
			284,678		312,806

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6 September 2024

Mrs L P Wilcox  
**Trustee**

**Company Registration No. 04625595**

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(18,734)		13,498
<b>Investing activities</b>					
Interest received		1,240		498	
<b>Net cash generated from investing activities</b>			1,240		498
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(17,494)		13,996
Cash and cash equivalents at beginning of year			291,139		277,143
<b>Cash and cash equivalents at end of year</b>			273,645		291,139

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Company information

Herefordshire Voluntary Organisations Support Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 52 Broad Street, Hereford, HR4 9AB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Debtors represent amounts owed to the charity for the provision of goods or services or amounts the charity has paid in advance for goods and services it will receive.

Income from charitable and commercial trading activities are included in incoming resources in the period earned.

##### 1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **1 Accounting policies**

**(Continued)**

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the programmes and activities undertaken. The support costs are treated as core running costs of the charity.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT Equipment	4 years on a straight line basis
Leasehold improvements	4 years on a straight line basis
Office Equipment	4 years on a straight line basis
Fixtures & fittings	5 years on a straight line basis
Motor vehicles	4-5 years on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure) for the year.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately.

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **1 Accounting policies**

**(Continued)**

#### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Transfers between funds**

When a project ends, any deficit arising which cannot be reclaimed from the funder is recovered from the unrestricted funds. Where surpluses arise on completed projects, funders are contacted and asked if they want the surplus repaid. If the funder requests repayment the surplus is refunded. Otherwise the funds are used for specific projects as agreed with the funder, or, where there are no restrictions placed on the surplus funds, transferred to unrestricted funds.

Management costs incurred in administering the funds are treated as transfers between funds.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	644	1,889	2,533	744	8,447	9,191

#### 4 Charitable activities

	Community & Youth Development £	Transport £	Volunteer services £	Total £	Total 2023 £
Community Wheels fares	-	59,781	-	59,781	60,335
Grants and other project income	158,767	69,207	109,000	336,974	844,469
Other income	-	-	-	-	7,438
	158,767	128,988	109,000	396,755	912,242
Analysis by fund					
Restricted funds	158,767	128,988	109,000	396,755	

#### For the year ended 31 March 2023

Unrestricted funds - general	-	-	-		6,000
Restricted funds	597,955	111,552	195,497		906,242
	597,955	111,552	195,497		912,242

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

(Continued)

#### Grants and other project income

BBC Children in Need	-	-	-	-	14,770
E F Bulmer Benevolent Fund	-	5,000	-	5,000	-
Herefordshire Council	93,681	32,562	94,000	220,243	673,252
Herefordshire Community Foundation	962	-	-	962	2,432
Landau	53,124	-	-	53,124	115,907
Eveson Charitable Trust	-	20,000	15,000	35,000	5,000
BSOG	-	442	-	442	467
The Mumford Memorial Trust	5,000	10,000	-	15,000	10,000
Leominster Town Council	-	1,203	-	1,203	1,641
Ross Lions	-	-	-	-	1,000
#Iwill	-	-	-	-	20,000
Community Fund Wales	5,000	-	-	5,000	
Hereford Lions	1,000	-	-	1,000	
	<u>158,767</u>	<u>69,207</u>	<u>109,000</u>	<u>336,974</u>	<u>844,469</u>

### 5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	<u>1,240</u>	<u>498</u>

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 6 Other income

	Unrestricted funds general £	Restricted funds £	Total 2024 £	Total 2023 £
Miscellaneous	5,976	4,491	10,467	11,627
<b>For the year ended 31 March 2023</b>	<u>7,752</u>	<u>3,875</u>		<u>11,627</u>

### 7 Raising funds

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>				
Staff costs	17,305	6,657	23,962	5,926
	<u>17,305</u>	<u>6,657</u>	<u>23,962</u>	<u>5,926</u>



# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities	Community & youth £	Transport £	Volunteer services £	Health & social care £	Core services £	Total £	Total 2023 £
Staff costs	107,326	50,567	70,110	-	31,500	259,503	506,140
Depreciation and impairment	-	-	-	-	2,648	2,648	5,709
Project costs	43,173	55,909	9,143	-	-	108,225	398,646
	150,499	106,476	79,253	-	34,148	370,376	910,495
Share of support overheads (excl. staff costs) (see note 9)	-	-	-	-	38,853	38,853	46,084
Share of governance costs (see note 9)	-	-	-	-	5,932	5,932	7,825
	150,499	106,476	79,253	-	78,933	415,161	964,404
<b>Analysis by fund</b>							
Unrestricted funds - general	-	-	4,013	-	75,086	79,099	
Designated	12,500	-	-	-	-	12,500	
Restricted funds	137,999	106,476	75,240	-	3,847	323,562	
	150,499	106,476	79,253	-	78,933	415,161	
<b>For the year ended 31 March 2023</b>							
Unrestricted funds - general	-	-	-	-	82,846		82,846
Restricted funds	589,013	102,950	178,641	3,829	7,125		881,558
	589,013	102,950	178,641	3,829	89,971		964,404

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	25,705	-	25,705	20,954	Activity basis
Depreciation	1,499	-	1,499	-	
Office expenses - governance	-	2,929	2,929	3,165	
Premises costs	20,753	-	20,753	28,473	Activity basis
Office expenses	16,601	-	16,601	17,611	Activity basis
Audit fees	-	2,500	2,500	4,660	Governance
Trustee meeting expenses	-	503	503	-	Governance
	<u>64,558</u>	<u>5,932</u>	<u>70,490</u>	<u>74,863</u>	
Analysed between					
Charitable activities	<u>64,558</u>	<u>5,932</u>	<u>70,490</u>	<u>74,863</u>	

General office expenses are apportioned 15% to governance costs and 85% to charitable activities expenditure, based on estimated usage by staff of office facilities for each activity.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Transfers

The transfers from unrestricted funds to restricted funds are necessary to alleviate the excess of restricted expenditure over income. The transfers to designated funds are to adjust for the level of reserves required in the event of winding up.

The transfers from restricted funds to unrestricted funds have been made for permitted management fees and authorised release of funds for use for general and designated purposes.

### 12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. None of the trustees incurred expenses on the charity's behalf (2023- nil).

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management	3	3
Administrative	-	1
Voluntary Sector Support	11	16
Youth Projects	1	3
	<hr/>	<hr/>
	15	23
	<hr/>	<hr/>

##### Employment costs

	2024 £	2023 £
Wages and salaries	260,954	471,111
Social security costs	14,916	28,692
Other pension costs - defined contribution schemes	7,594	12,263
	<hr/>	<hr/>
	283,464	512,066
	<hr/>	<hr/>

Included within wages and salaries are redundancy costs amounting to £2,890 (2023 £18,141).

The employee numbers above include part time and full time staff, as a result the full time equivalent employees are 9 (2023: 16)

There were no employees whose annual remuneration was £60,000 or more.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets	IT Equipment	Office Equipment	Fixtures & Motor vehicles fittings	Leasehold improvements	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	23,784	2,050	5,981	7,542	89,706
At 31 March 2024	23,784	2,050	5,981	7,542	89,706
<b>Depreciation and impairment</b>					
At 1 April 2023	18,490	2,050	2,867	6,914	80,670
Depreciation charged in the year	2,192	-	1,327	628	4,147
At 31 March 2024	20,682	2,050	4,194	7,542	84,817
<b>Carrying amount</b>					
At 31 March 2024	3,102	-	1,787	-	4,889
At 31 March 2023	5,294	-	3,114	628	9,036

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	4,457	8,769
Other debtors	22,190	14,751
Prepayments and accrued income	5,199	10,279
	<u>31,846</u>	<u>33,799</u>

### 16 Creditors: amounts falling due within one year

	2024 £	2023 £
Deferred income	2,623	2,747
Trade creditors	4,659	4,053
Accruals and deferred income	18,420	14,368
	<u>25,702</u>	<u>21,168</u>

included in accruals and deferred income is deferred income of £2,623 (2023 - £2,747) which represents monies received in advance and is released in full the following year.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
Community Wheels	-	111,550	(102,459)		(2,126)	6,965	133,583	(106,474)		(17,607)	16,467
427 Club	-	2,139	-		(2,139)	-	1,685	-		(1,685)	-
No Wrong Door	41,310	5,361	(35,069)		(11,602)	-	-	-		-	-
Family Drug Support	8,791	-	-		-	8,791	-	-		(8,791)	-
Capital	8,539	1,375	(5,709)		-	4,205	-	(3,847)		-	358
Social Prescribing	4,923	-	(3,830)		(1,093)	-	-	-		-	-
Miscellaneous Projects	43,701	3,738	(2,115)		-	45,324	5,462	(453)		(36,282)	14,051
BBO	-	98,426	(91,056)		(7,370)	-	-	(394)		394	-
Young Carers	2,757	30,070	(21,721)		(1,324)	9,782	5,100	(8,979)		(4,319)	1,584
Young Adult Carers	-	11,000	(2,351)		(200)	8,449	1,000	(8,554)		(895)	-
In2	726	17,644	(18,686)		316	-	-	(3,030)		3,030	-
Talk Community	24,433	97,082	(87,374)		(15,661)	18,480	94,000	(75,239)		(37,241)	-
UK Community Renewal Fund	-	516,580	(487,669)		(28,911)	-	-	-		-	-
ICS Community Partnership	5,000	-	-		(5,000)	-	-	-		-	-
Allsorts	12,552	36	(4,680)		(6,349)	1,559	-	-		(1,559)	-
Voice of the Child	6,344	-	(2,068)		(4,276)	-	-	-		-	-
Supported Volunteering	-	-	-		-	-	15,000	-		-	15,000
Youth Alliance	-	-	-		-	-	500	(106)		5,989	6,383
NEETS Project	-	-	-		-	-	53,124	(43,194)		(9,930)	-
Ukraine Integration	-	23,563	(16,771)		-	6,792	93,681	(79,949)		(10,747)	9,777
	159,076	918,564	(881,558)		(85,735)	110,347	403,135	(330,219)		(119,643)	63,620

**HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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**17 Restricted funds**

**(Continued)**

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Restricted funds

(Continued)

Community Wheels – Volunteer drivers providing transport across Herefordshire for individuals who cannot access independent/public transport. Funders include Mumford Memorial Trust, E. F Bulmer Trust, Bus Service Operators Grant (BSOG), Herefordshire Council, Leominster Town Council, The Eveson Trust, membership fees, and fares paid by passengers.

427 Club - Was a weekly community minibus service running from Bodenham to Leominster, run in partnership with Leominster Town Council to enable access to services in the town. The service ended in 2023.

No Wrong Door – A collaboration between youth services providers in the county - including building and services where young people access support they need. The project opened in 2016 and closed in 2022 following a review of the needs of young people and providers across Herefordshire.

Family Drug Support - Funds transferred from Herefordshire Carers Support to provide information, support, and guidance regarding preventative services for the community. Focus on provision for children and young people used to support the development of front facing information (website), training and networking for young people and VCSE organisations.

Capital – Grants received for specific capital purchases.

Social Prescribing – A project to develop patient signposting and referral services across Herefordshire, and to support patients to access non-medical sources of information and support. The project was part of the General Practice Resilience Programme (GPRP) and was commissioned locally by the NHS Herefordshire Clinical Commissioning Group. Hvoss ran an initial 12-month pilot in Fownhope and then developed further support across Herefordshire. This has led to the development of countywide social prescribing being led by Taurus Healthcare.

Miscellaneous Restricted Funds – Consist of smaller grants received for individual projects and/or specific activities. Funding this year include a grant from Community Foundation Wales of £5,000 to enable the development of @TheHub (Ross-on-Wye) in line with donor request and a Herefordshire Community Foundation grant for Ukrainian guest laptops.

BBO – The Building Better Opportunities project brought together funding from the National Lottery Community Fund and the European Social Fund to help tackle poverty and social exclusion faced by the most disadvantaged people in England. The project ended in 2023.

Young Carer and Young Adults - Offering a range of services and support to children and young people in a caring role including regular careers clubs, one to one support and guidance, advocacy, and signposting to other services. Funded by a range of trusts, local donations, Hereford Lions, and Children in Need (latter ended in 2022).

In2 – Was the hvoss part of the Landau led In2 partnership. The programme focused on 15–24-year-old young people not in education, training, or employment. The overall aim of the programme was to promote economic and social inclusion which sought to achieve sustainable integration of young people into the labour market. Funded ended 2023.

Talk Community – A partnership with Herefordshire Council to directly deliver a range of activities to support the voluntary and community sector (VCSE) and improve county wellbeing and resilience. Activities are ongoing as part of community capacity building including volunteering and development support for local organisations further findings of State of Sector research.



# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Restricted funds

(Continued)

UK Community Renewal Fund - Was a UK Government programme for 2021/22 that aimed to support people and communities most in need across the UK, to pilot programmes and new approaches to prepare for the UK Shared Prosperity Fund. It invested in skills, community and place, local business, and supporting people into employment. For more information, visit <https://www.gov.uk/government/publications/uk-community-renewal-fund-prospectus>. The project ended in 2023.

ICS Community Partnership – Developing and supporting engagement of VCSE partners in the new health and social care mechanisms across the county.

Allsorts (Minds of All Kinds) – Supported young people aged 16-25 who had experienced challenges arising from neurodiversity and poor mental health conditions, including eating disorders. Ended 2023.

Voice of the Child – Engaged young people to ensure that their voices and opinions were heard by key statutory services and decision makers. Ended 2022.

Supported Volunteering - Funding received from The Eveson Charitable Trust to develop new approaches to support people with additional needs including opportunities for further training, education and closing work with organisations that may benefit from their involvement.

NEETs – To deliver assistance in the county to young people not in education, employment, or training. Funded through partnership enabled by Landau and Herefordshire Council.

Ukrainian Integration Partnership – Support for Ukrainian Integration Grant scheme (SUCIG) enables collaborative partnership working between all agencies and VCSE organisations in Herefordshire to provide the best possible support to Ukrainian guests. Activities include children's wellbeing, schools' projects, coordination of monthly network and emerging support activities in response to need. Funded through Herefordshire Council by UK Government.

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
Winding up reserves	80,634	-	17,640	98,274
Premises costs	-	(12,500)	32,315	19,815
	<u>80,634</u>	<u>(12,500)</u>	<u>49,955</u>	<u>118,089</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Winding up reserves	99,500	-	(18,866)	80,634
HAT brochure	301	-	(301)	-
	<u>99,801</u>	<u>-</u>	<u>(19,167)</u>	<u>80,634</u>

It is the policy of the charity to maintain sufficient unrestricted reserves, which are free reserves of the charity, to close down the organisation. In accordance with Charity Commission Guidelines these represent three months' running costs of the charity. These reserves are transferred from unrestricted reserves to designated reserves.

In additions funds have been designated to cover exceptional premises costs.

Core Activity Support - funds set aside to sustain core activities.

HAT brochure - funds designated to produce the HAT brochure.

#### 19 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>				
Tangible assets	4,531	-	358	4,889
Current assets/(liabilities)	98,438	118,089	63,262	279,789
	<u>102,969</u>	<u>118,089</u>	<u>63,620</u>	<u>284,678</u>

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>				
Tangible assets	7,606	-	1,430	9,036
Current assets/(liabilities)	114,219	80,634	108,917	303,770
	<u>121,825</u>	<u>80,634</u>	<u>110,347</u>	<u>312,806</u>

### 20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	10	8,010
Between two and five years	40	4,010
	<u>50</u>	<u>12,020</u>

The operating leases represent leases of property from third parties. The leases are negotiated over terms of 3-6 years.

### 21 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>74,919</u>	<u>87,378</u>

# HEREFORDSHIRE VOLUNTARY ORGANISATIONS SUPPORT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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22	Cash generated from operations	2024 £	2023 £
	Deficit for the year	(28,128)	(36,772)
	Adjustments for:		
	Investment income recognised in profit or loss	(1,240)	(498)
	Depreciation and impairment of tangible fixed assets	4,147	5,708
	Movements in working capital:		
	Decrease in debtors	1,953	56,638
	Increase/(decrease) in creditors	4,658	(12,803)
	(Decrease)/increase in deferred income	(124)	1,225
	<b>Cash (absorbed by)/generated from operations</b>	<b>(18,734)</b>	<b>13,498</b>

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