

Company Number 5894388
(England and Wales)

Registered Charity
Number 1121190

EAST RIDING VOLUNTARY ACTION SERVICES (ERVAS) LIMITED

(A company limited by guarantee)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2015

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For the year ended 31 March 2015**

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Company Information
For the year ended 31 March 2015

DIRECTORS

Mr Geoff Chapman
Mr Peter Choules
Mr Stephen Collier
Mrs Pauline Kermode
Ms Denise Anderton

COMPANY SECRETARY

Mrs Judith Leech

REGISTERED OFFICE

Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

REGISTERED COMPANY NUMBER

5894388

REGISTERED CHARITY NUMBER

1121190

INDEPENDENT EXAMINER

Jon Lister FCCA
Enterprise Accountancy Services Ltd
8 Castlegate
Tickhill
Doncaster
DN11 9QU

BANKERS

Barclays Bank Plc
32 Paragon Square
Hull
HU1 3QU

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**Independent Examiner's Report to the Members of
East Riding Voluntary Action Services (ERVAS) Ltd**

I report on the accounts East Riding Voluntary Action Services (ERVAS) Ltd for the year ended 31 March 2015, which are set out on pages 16 to 33.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

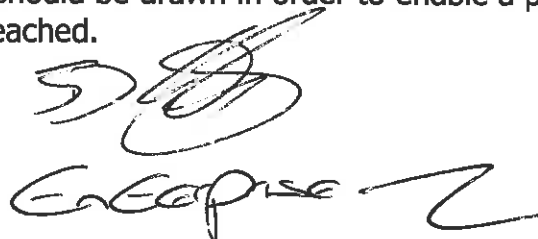
(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jon Lister FCCA
Enterprise Accountancy Services Ltd
8 Castlegate
Tickhill
Doncaster
DN11 9QU



15 July 2015

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

The Trustees present their report with the financial statements of the Company for the year ended 31 March 2015.

Reference and Administrative Details of the Charity, its Trustees and Advisers

<u>Name of charity:</u>	East Riding Voluntary Action Services (ERVAS) Limited
<u>Charity Registration Number:</u>	1121190
<u>Company Registration Number:</u>	5894388
<u>Registered and Principal Operating Address:</u>	Morley's Cottage Morley's Yard Walkergate Beverley HU17 9BY

Directors and Trustees:

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

Names of Trustees (Directors) who served during the year and since the year end were as follows:

Mr Geoff Chapman
Mr Peter Choules
Mr Stephen Collier
Mrs Pauline Kermode
Ms Denise Anderton

The Company is limited by guarantee therefore none of the Directors have an interest in share capital.

Company Secretary: Mrs Judith Leech

Day to Day Management of the Charity:

Chief Executive	Ms Penny Brown (left 15/10/14)
Chief Executive (Job Share)	Miss Sian Broughton (appointed 16/10/14)
Chief Executive (Job Share)	Mrs Judith Leech (appointed 16/10/14)

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

Independent Examiner:

Jon Lister FCCA
Enterprise Accountancy Services Ltd
8 Castlegate
Tickhill
Doncaster
DN11 9QU

Bankers:

Barclays Bank PLC
32 Paragon Square
Hull
HU1 3QU

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, Governance and Management

Governing Document:

East Riding Voluntary Action Services (ERVAS) Limited is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association adopted on 02 August 2006 and amended on 10 September 2007 and 30 January 2013.

Every member of the Charity undertakes to contribute a maximum of £10 in the event of the charity winding up.

Recruitment and appointment of Trustees

The Trustees form the Executive Committee of the charity. The members of the Executive Committee are elected at the Annual General Meeting by the members of the Charity, and usually serve for a three year term. At the end of this term they can stand for re-election. All members are circulated with invitations to nominate Trustees in advance of the AGM. There is a provision for the co-option of additional Trustees if required.

The Articles of Association states that the number of Trustees must not be less than three but shall not be subject to any maximum.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

Trustee Induction and Training:

New Trustees undergo induction training, provided by the Chief Executive(s). The induction includes a discussion about the role and responsibilities of Trustees, the activities, aims and objectives of the Charity, the structure of the organisation, Board of Trustees, general procedures of the organisation. New Trustees are introduced to members of staff and other Trustees, and are provided with the Charity Commissions 'Roles and Responsibilities of Trustees', the Articles and Memorandum of Association, the business plan, the latest statutory financial statements, Annual Report, and financial reports provided to the Board of Trustees. Any additional training required by the new Trustees will be identified during induction, and may be requested at any point by new and existing Trustees, where it is considered useful to their role as Trustee. Trustees are also invited to attend staff events and activities in order to develop a better all round understanding of the organisation.

Organisational Structure:

The Board of Trustees manages the Charity, and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflicts of interest are declared and minuted. The Board meets bi-monthly. Separate committees comprising of board members and senior employees have been set up for HR and Finance. These committees present information to the full board for decisions. The Chief Executive(s) is appointed by the Trustees to manage the day to day operations of the Charity, and also has authority to delegate as appropriate to other staff members. Ad-hoc committees are set up when the need arises.

Risk Management:

The major risks to which the Company is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. The climate within the Voluntary and Community Sector is such, that risks include a dependence on a mixture of Service Level Agreements and contracts – a percentage of which covers the core costs of the organisation. External grant funding is sought in order to deliver projects which provide additionality to core services and also contribute to the sustainability of the organisation.

It is the aim of the Trustees to retain within designated reserves sufficient reserves to cover the expenditure of the budgeted core functions for six months if funding became unavailable. The Company will work towards achieving this.

Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 March 2015

Objectives and Activities

As set out in the Memorandum of Association, the Charity's objects are to promote any charitable purpose for the benefit of the community within but not exclusive to the East Riding of Yorkshire in particular the advancement of education, the development of financial awareness, the promotion of health and the relief of poverty, distress and sickness. To promote for the benefit of the promotion and provision of voluntary and community services for the wider community.

This means that the main objects of the charity are promoting, developing and supporting voluntary activity within the community. The principal activities, carried out to achieve these objectives, are the provision of services to the voluntary/community sector, liaison with statutory, national and major voluntary organisations, representation of local views about service provision; and the development of new services.

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

The Board of Trustees remains committed to investigating ways of diversifying income to ensure the sustainability of the organisation. This currently includes an expansion of income generating services in terms of both external contract delivery for a variety of partner organisations and sub-regional/National agencies, together with the further development of business services for delivery to the Voluntary and Community Sector.

ERVAS is committed to developing and nurturing strong local partnerships. The organisation has been at the forefront of creating effective partnerships that respond to the needs of our beneficiaries, both East Riding wide and in the locality areas.

The organisation has an ethos of continuous improvement. Service delivery is monitored, evaluated and developed to achieve high levels of service satisfaction and impact against need. Internal management systems, policies and procedures are also reviewed. Recognisable quality marks have been gained; for example Volunteering England and the PQASSO system. This evidences to funders and stakeholders that the organisation is committed to achieving high standards of internal and external practice.

During the next financial year we have committed to undertake a strategic review of the organisation and will be implementing a Management Information System – in order to centralise data collection and management.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

Objectives and Activities (Continued)

Other elements of our delivery work will continue alongside our core work:

- ⊗ East Riding Council for Voluntary Youth Service (ERCVYS)
- ⊗ Community Accountancy and Payroll Service
- ⊗ Volunteen Project – Looked After Children
- ⊗ Volunteen Project (Big Lottery Fund)
- ⊗ Hull Safeguarding Contract
- ⊗ Hull Funding Contract

Funding has also been secured for the following new area of work:

- ⊗ National Citizenship Service (Pilot)
- ⊗ Better Care Fund

There are a number of elements of service delivery that the organisation is developing and intends to secure funding to deliver. ERVAS has established a strong delivery reputation and these elements will expand on the range of services the organisation is able to offer to the VCS.

Strategies for and significant activities that contribute to achieving stated objectives

The organisation continually seeks to explore all appropriate funding opportunities and income streams which help achieve the Charity's stated objectives.

Statement of grant making policy

Grants are only made by the organisation within the criteria laid down by the funding bodies providing the grant money. The grants are administered by an independent grant review panel which comprises of representatives from East Riding Voluntary Action Services (ERVAS) Limited, East Riding of Yorkshire Council and other appropriate Voluntary and Community Sector organisations and individuals where appropriate.

During the year, there was one grant that could be applied for from ERVAS, the ERCVYS/KC small grants fund.

The ERCVYS/KC small grants fund provides start-up grants to VCS organisations providing services to children and young people. Funding was received from Kingston Communications for this purpose. There was no funding given out from this fund during the year.

Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 March 2015

Objectives and Activities (Continued)

During the year ERVAS continued to provide administration support to the Stroke Survivor Fund.

In addition, ERVAS became fund managers for Roos and District CIC, which receives funding via RES in relation to wind farms. This fund is held in a Client Account and is administered and accounted for separately from ERVAS's funds.

ERVAS also provides representation on the Stroke Survivor fund and Routh Wind Farm Community Fund.

Achievements and Performance

Review of Activities 2014-2015

The East Riding Voluntary Action Services (ERVAS) Limited Board of Trustees is satisfied that in our eighth year of independent operation, 2014-2015:

- ⊗ Our work reflected our aims.
- ⊗ Our resources were well managed.
- ⊗ Members were satisfied with the service they received.
- ⊗ A balance was achieved between core service provision and new developments.

The partnership working with local VCS organisations and notably with Humber and Wolds Rural Community Council (HWRCC), also an infrastructure organisation, created the opportunity to manage core in-house services, share resources and reduce costs. Unfortunately, during the year the shared Chief Executive role between HWRCC and ERVAS ceased due to HWRCC making Penny Brown redundant. As an interim measure ERVAS appointed Sian Broughton and Judith Leech to this role on a job share basis. In February, it was decided to formally offer this internal promotion to both employees as a permanent solution. ERVAS continues to work in partnership with HWRCC on various projects.

Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 March 2015

Achievements and Performance (continued)

ERVAS delivered successful projects in the following areas:

- East Riding (Council for) Voluntary Youth Services (ERCVYS) which provides support to voluntary and community groups working with children, young people and families. Funding for this project was received from various departments of East Riding of Yorkshire Council Integrated Children and Youth Support Services and the Positive Activities Grant. In addition, a contract was awarded from the East Riding of Yorkshire Council Sports Play and Arts Development Service to continue the delivery of the East Riding Club Accreditation Scheme (ERCAS), this contract also extended to delivering support to private sports businesses in the form of East Riding Minimum Operating Standards (ERMOS). This contract is shown as unrestricted income under Voluntary Sector Support Contracts.
- Community Accountancy and Payroll Service provides support around governance, accounting and payroll for the VCS. Payroll services are also provided for individuals in receipt of Direct Payments, a benefit provided to people with disabilities to enable them to employ their own personal assistants/carers. A partnership has been developed with Intuit Quickbooks during the year which allows ERVAS to provide Quickbooks Cloud Accounting Software to organisations at a discounted price. In addition, we are also providing managed accounts – these are separate bank accounts for each client which ERVAS administers.
- General Funding Advice and Support provided under a contract with East Riding of Yorkshire Council.
- Volunteer Centre which provides a brokerage service to volunteers and supports VCS organisations to enable them to effectively recruit and manage volunteers within their organisations. This is provided under a contract with East Riding of Yorkshire Council.
- One small grant scheme was managed during the year. This was for new Voluntary Youth Groups to provide start-up funding which was funded by Kingston communications. In addition, ERVAS acted as fund manager for the Roos Wind Farm Community Benefit Fund and support was provided to the Stroke Survivor fund and Routh Wind Farm Community Fund.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

Achievements and Performance (continued)

- The Local-Links community website and database of Voluntary and Community Sector organisations in partnership with the Local-Link Co-ordinators; Bridlington Resource Centre, The Courtyard, Humber and Wolds Rural Community Council and the SHoRes Centre continues to provide information and promote voluntary sector activity.
- VERSO (Volunteers for European Employment) was a Pan-European knowledge-sharing initiative set up to combat the rising figures of unemployment across the European Union and change negative attitudes sometimes associated with volunteering. By bringing together different partners from several EU countries, VERSO aimed to find new and innovative approaches to help get people into employment through voluntary work. ERVAS has been able to contribute to this programme by initially being involved in the pilot scheme, which received funding from East Riding of Yorkshire Council. Following on from this, a contract was awarded to continue providing information on good practice and transferability around volunteering. This contract finished in October 2014.
- The Volunteen Looked After Children project received funding from the Lloyds/TSB Foundation for two years starting in July 2013. The aim of the project is to support and enable children in the care of the local authority to access volunteering opportunities in order to enhance confidence, social skills and prospective employment opportunities.
- The Volunteen Project received funding from the Reaching Communities strand of the Big Lottery Fund for three years starting in April 2014 to provide an inclusive service aimed at engaging and supporting all young people between the ages of 11 – 25 years old living in East Riding, to participate in volunteering/social action activities of interest. This improves their prospects of future employability, as well as increasing other outcomes such as self-esteem, confidence, skills, knowledge, accreditations and the chance to try new things and make new friends.
- Hull VCS Safeguarding Children Support project which supports the voluntary and community groups in Hull with practical safeguarding support in order to protect children, young people and vulnerable adults. A quarterly forum dedicated to informing VCS groups about current safeguarding topics within the city and also to promote partnership working and networking opportunities is facilitated. In addition, ERVAS represent the VCS interests on the Hull Safeguarding Children Board and the Hull Safeguarding Adults Partnership Board and related sub-groups. This service is provided under a contract with Hull City Council.

Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 March 2015

Achievements and Performance (continued)

- A contract with Hull City Council to deliver funding support to VCS organisations in Hull has enabled ERVAS to provide training sessions and one to one funding support to small VCS organisations from July 2014.
- ERVAS received funding from Locality to deliver 6 Neighbourhood Planning Workshops in partnership with HWRCC.

Financial Review

Reserves Policy

It is the aim of the Executive Committee to retain six months' core running costs in the unrestricted general fund to ensure a sufficient buffer to enable effective financial decision-making, rather than short term decisions, and the Company will work towards achieving this.

General funds are to be retained and reinvested in accordance with the Company's Memorandum of Association and the Charity's objects contained therein.

Designated Fund – Core Functions

The costs in respect of the core functions in the year under review were £175,590.

Accordingly, a transfer to designated reserves of £52,795 would have been made but insufficient funds were available. There was a transfer from unrestricted reserves to designated reserves of £10,000 for this year. The Trustees still plan on building on this reserve in future years until the required amounts are attained.

Treasury policy

The Company's main banking facilities continue to be with Charity Aid Foundation Bank who make investments into the Social Enterprise & Voluntary sector to produce an acceptable rate of return that is consistent with the Company's stated Charitable objects and ethical standpoint. The Barclays Accounts are running alongside this although they are now not the main provider of banking services.

The Company is required to have its funds readily accessible and so will retain its bank account deposits in risk free instant access deposit accounts.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

Financial Review (continued)

Principal Funding Sources

See note 13 of the notes to the accounts for a detailed explanation of the Company's restricted funds. The main income source to the 'core' unrestricted funds was through contracts. These contracts came from East Riding of Yorkshire Council and Hull City Council. During the year all expenditure has been concentrated on the key objectives of the charity.

Plans for Future periods

Please see main objectives for the following year.

Audit/Independent Examination

Changes to Audit thresholds came into force via Statutory Instrument for accounting years ending on or after 31 March 2015. These changes were as follows:

- ⊗ increase the income threshold for audit of charities from £500,000 to £1,000,000;
- ⊗ increase the aggregate group income threshold at which parent charities should have group accounts audited from £500,000 to £1,000,000; and
- ⊗ increase the preparation threshold for group accounts from £500,000 to £1,000,000.

As a result of these changes ERVAS has opted for a Charity Independent Examination for the year ending 31 March 2015.

Statement of disclosure of information to Independent Examiner

We, the Directors of the Company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ⊗ there is no relevant information of which the Company's Independent Examiner is unaware; and
- ⊗ we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant information and to establish that the Company's Independent Examiner is aware of that information.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 March 2015**

Statement of Director's responsibilities

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable Company and of the excess of income over expenditure of the charitable Company for that period. In preparing those financial statements, the Directors are required to:

- ⊗ select suitable accounting policies and then apply them consistently;
- ⊗ make judgements and estimates that are reasonable and prudent;
- ⊗ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

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

Independent Examiner

A resolution to reappoint Independent Examiner, Jon Lister of Enterprise Accountancy Services Ltd will be proposed at the forthcoming annual general meeting.

Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" 2005 as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Mr Peter Choules
Trustee/Director

15th July 2015

**Income and Expenditure Account
For the year ended 31 March 2015**

	Notes	2015 £	2014 £
INCOME		383,424	364,043
EXPENDITURE		(366,000)	(347,443)
OPERATING SURPLUS/(DEFICIT)	7	<u>17,424</u>	<u>16,600</u>
Interest receivable and similar income		313	196
Profit/(Loss) on disposal of fixed asset		-	-
Bad debts written off		(158)	(5)
SURPLUS/(DEFICIT) FOR THE YEAR		<u>17,579</u>	<u>16,791</u>
RESERVES BROUGHT FORWARD		178,516	161,725
RESERVES CARRIED FORWARD		<u>196,095</u>	<u>178,516</u>

***THE INCOME AND EXPENDITURE ACCOUNT INCLUDES THE FOLLOWING ATTRIBUTABLE TO DISCONTINUED OPERATIONS**

INCOME	-	111,110
EXPENDITURE	(1,394)	(115,745)
SURPLUS/(DEFICIT) FOR THE YEAR	(1,394)	(4,635)
RESERVES BROUGHT FORWARD	2,042	4,460
OVERALL SURPLUS/(DEFICIT) FROM DISCONTINUED OPERATION	<u>648</u>	<u>(175)</u>

Total income of 383,424 (2014: £364,043) comprises £218,460 (2014: £177,562) for unrestricted funds and £164,964 (2014: £186,481) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £17,579 (2014: £16,791) comprises a surplus of £18,148 (2014: £3,080) for unrestricted funds and a deficit of £569 (2014: surplus £13,711) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. All operations are continuing operations.

The notes on pages 19 to 33 form part of these financial statements.

**Statement of Financial Activities
For the year ended 31 March 2015**

	Notes	Unrestricted Funds		Restricted Funds	Total 2015 Funds	Total 2014 Funds
		Designated	General			
Incoming Resources						
Incoming Resources from Generated Funds:						
Voluntary Income	3	-	5,100	127,349	132,449	160,694
Investment Income		-	313	-	313	196
Incoming Resources from Charitable Activities	4	-	213,360	37,615	250,975	203,349
Total Incoming Resources		-	218,773	164,964	383,737	364,239
Resources Expended						
Charitable Activities	5	-	(171,662)	(178,648)	(350,310)	(330,916)
Governance Costs	5	-	(14,425)	(1,265)	(15,690)	(16,527)
Total Resources Expended		-	(186,087)	(179,913)	(366,000)	(347,443)
Net Incoming Resources before Transfers		-	32,686	(14,949)	17,737	16,796
Transfers between Funds	13	10,000	(24,538)	14,538	-	-
Net Incoming Resources before other recognised Gains and Losses		10,000	8,148	(411)	17,737	16,796
Gains/(Losses) on disposal of fixed asset		-	-	-	-	-
Bad debts Written off		-	-	(158)	(158)	(5)
Net Movement in Funds		10,000	8,148	(569)	17,579	16,791
Funds brought forward at 01 April 2014		38,611	5,115	134,790	178,516	161,725
Total Funds Carried forward at 31 March 2015	13	48,611	13,263	134,221	196,095	178,516

The notes on pages 19 to 33 form part of these financial statements.

Balance Sheet
As at 31 March 2015

	Note	Unrestricted funds £	Restricted income funds £	Total 2015 £	Total 2014 £
Fixed assets					
Tangible assets	10	1,207	2,847	4,054	4,422
Current assets					
Debtors	11	14,108	51,332	65,440	17,667
Cash at bank and in hand		56,792	135,479	192,271	189,272
Total current assets		70,900	186,811	257,711	206,939
Creditors: amounts falling due within one year	12	(10,233)	(55,437)	(65,670)	(32,845)
Net current assets/(liabilities)		60,667	131,374	192,041	174,094
Total assets less current liabilities		61,874	134,221	196,095	178,516
Creditors: amounts falling due after one year		-	-	-	-
		61,874	134,221	196,095	178,516
Funds of the Charity					
Unrestricted funds:		13,263	-	13,263	5,115
Designated Funds	13	48,611	-	48,611	38,611
Restricted income funds	13	-	134,221	134,221	134,790
Total funds	13	61,874	134,221	196,095	178,516

- 1) For the year ended 31 March 2015 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 15 July 2015 and signed on its behalf by:



Peter Choules, Trustee/Director

The notes on pages 19 to 33 form part of these financial statements.

**Notes to the financial statements
for the period ended 31 March 2015**

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities, (effective April 2008) and other applicable accounting standards. The provisions of the statement of Recommended Practice "Accounting and Reporting by Charities" (2005) have been implemented wherever possible, having regard to the overriding requirement that the accounts should comply with the Companies Act 2006.

1.2. Company status

The Charity is a company limited by guarantee. The members of the Company are the Directors named on page 3.

The Company is actively engaging in the recruitment of its membership.

1.3. Incoming resources

Grants received of a revenue nature are accounted for on the accruals basis and credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income, the amount can be quantified with reasonable accuracy and the grant relates to the relevant time period.

Grants received and held by the Company prior to making grants to smaller charitable concerns are treated as deferred income.

Services provided, investment income and rents are accounted for on the accruals basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

Grants received to fund the purchase of fixed assets are credited to the Statement of Financial Activities when the Company is legally entitled to the income. The related expenditure is charged to Fixed Assets in the Balance Sheet.

1.4. Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Notes to the Financial Statements
for the period ended 31 March 2015**

1. Accounting policies (continued)

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except as detailed below) as follows:

Computer Equipment	33% on the straight line basis
Furniture and Fixtures	25% on the straight line basis
Office Equipment	25% on the straight line basis

1.6. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the Company.

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

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.7. Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

1.8. Going concern

The financial statements have been prepared on a going concern basis.

2. Income and Expenditure Account

The Company is a registered charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the Company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
For the year ended 31 March 2015**

3. Donations and similar incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Grants				
Sir James Reckitt Charity	3,000	-	3,000	3,000
Big Lottery Fund – Supporting Change	-	-	-	88,810
Big Lottery Fund – Reaching Communities	-	87,925	87,925	-
ERYC – Sports, Play and Arts*	-	-	-	18,000
ERYC – Children’s Business and Commissioning Team	-	12,500	12,500	2,500
ERYC – Positive Activities Grant	-	5,000	5,000	5,000
Kingston Communications (Small Grant)	-	-	-	1,200
Kingston Communications (VYPER)	-	-	-	2,780
Hull and East Riding Charitable Trust	-	-	-	1,250
Big Fund – Transforming Local Infrastructure	-	-	-	22,300
Lloyds/ TSB Foundation Locality	-	18,277	18,277	13,424
	-	3,480	3,480	-
ERYC – VERSO Pilot Grant	-	-	-	2,000
Total Grants	3,000	127,182	130,182	160,264
Donations				
General Donations	100	167	267	430
NIC Employment Allowance	2,000	-	2,000	-
	5,100	127,349	132,449	160,694

*ERYC - Sports Play and Arts – In the year ending 2014, this was a grant received from ERYC. This went out to tender as a contract for the year ending 2015. ERVAS were awarded the contract, this is now accounted for within Voluntary Sector Support Contracts as it is no longer a grant.

**Notes to the Financial Statements
For the year ended 31 March 2015**

4. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Activities in furtherance of charity's objects				
Voluntary Sector				
Support Contracts	198,482	-	198,482	164,282
Office Services	609	-	609	773
DBS Checks	4,981	-	4,981	2,653
Community Accountancy	-	29,155	29,155	21,979
HR Income	30	120	150	150
Common Treasury Equipment Hire	7	-	7	160
Training Income	255	8,090	8,345	2,642
Consultation/Research	-	-	-	2,715
Evaluations	2,900	-	2,900	2,000
Funding Support	1,746	-	1,746	1,164
Management/Admin Fees External	3,850	-	3,850	3,400
Big Assist Sponsorship	500	250	750	-
	<u>213,360</u>	<u>37,615</u>	<u>250,975</u>	<u>203,349</u>

**5. Total Resources Expended
(a) Analysis of total resources Expended**

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Staff Costs	137,742	154,232	291,974	274,934
Volunteer Expenses & DBS Checks	3,641	-	3,641	1,978
Premises and Office Costs	23,056	11,746	34,802	32,264
Membership Fees	891	50	941	578
Meetings Expenses	203	176	379	417
Training Delivery	4,476	5,949	10,425	10,107
Publications	22	-	22	-
Grants Given	-	-	-	1,200
Project Costs	166	4,850	5,016	6,600
Depreciation	1,465	1,645	3,110	2,838
	<u>171,662</u>	<u>178,648</u>	<u>350,310</u>	<u>330,916</u>

**Notes to the Financial Statements
for the period ended 31 March 2015**

**5. Total Resources Expended
(a) Analysis of total resources Expended**

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Governance				
Staff Costs	11,370	998	12,368	10,633
Committee Expenses	-	-	-	-
Audit and Accountancy Fees	938	82	1,020	1,800
Peninsula Consultancy Fees	1,941	170	2,111	3,892
Professional and Legal Fees	176	15	191	202
	<u>14,425</u>	<u>1,265</u>	<u>15,690</u>	<u>16,527</u>

6. Staff costs

	Total 2015 £	Total 2014 £
Wages and salaries (inc e'ers NI & Pension)	286,899	252,604
Travel and Subsistence	7,686	7,047
Training	1,172	909
Recruitment	85	7
External Consultant	-	-
Sub-Contracting	8,500	25,000
	<u>304,342</u>	<u>285,567</u>

Average number of paid staff

		2015		2014	
	Heads	Full Time Equivalent	Heads	Full Time Equivalent	
Core Staff	-Full Time	1	1	1	1
	-Part Time	3	2	3	2
Project Staff	-Full Time	2	2	3	3
	-Part Time	8	4	4	2

There are no higher paid staff.

**Notes to the Financial Statements
for the period ended 31 March 2015**

7. Operating surplus

The operating surplus is arrived at after charging:

	Total 2015 £	Total 2014 £
Depreciation – Owned Assets	3,110	2,838
Directors Emoluments	-	-
Directors Travelling Expenses	-	-
Accountants Remuneration	1,020	1,800
	<u>4,130</u>	<u>4,638</u>

8. Interest Receivable and Similar Income

	Total 2015 £	Total 2014 £
Bank Interest	313	196

9. Taxation

As a charity the Company is exempt from Corporation Tax.

10. Tangible Fixed Assets

	Office Equipment £	Computer Equipment £	Common Treasury Equipment £	Furniture & Fixtures £	Total £
Cost					
At 01 April 2014	1,526	13,786	1,162	1,292	17,766
Additions	216	2,319	-	207	2,742
Disposals	-	(1,707)	(301)	(225)	(2,233)
At 31 March 2015	<u>1,742</u>	<u>14,398</u>	<u>861</u>	<u>1,274</u>	<u>18,275</u>
Depreciation					
At 01 April 2014	960	10,012	1,162	1,210	13,344
Charge for the year	343	2,643	-	124	3,110
On Disposals	-	(1,707)	(301)	(225)	(2,233)
At 31 March 2015	<u>1,303</u>	<u>10,948</u>	<u>861</u>	<u>1,109</u>	<u>14,221</u>
Net Book Value					
At 31 March 2015	<u>439</u>	<u>3,450</u>	<u>-</u>	<u>165</u>	<u>4,054</u>
At 31 March 2014	<u>566</u>	<u>3,774</u>	<u>-</u>	<u>82</u>	<u>4,422</u>

**Notes to the Financial Statements
for the period ended 31 March 2015**

11. Debtors

	Total 2015 £	Total 2014 £
Trade Debtors	57,939	9,982
Other Debtors	-	-
Prepayments and Accrued Income	7,501	7,685
	<u>65,440</u>	<u>17,667</u>

12. Creditors

Creditors: Amounts falling due within one year

	Total 2015 £	Total 2014 £
Trade Creditors	3,566	13,198
Taxes and Social Security Loan	5,496	4,826
	-	-
Accruals and Deferred Income	56,608	14,821
	<u>65,670</u>	<u>32,845</u>

13. Accumulated funds

	Unrestricted Funds			Total £
	Designated Funds £	General Funds £	Restricted Funds £	
Balance at 01 April 2014	38,611	5,115	134,790	178,516
Movement in funds for the year	10,000	8,148	(569)	17,579
Balance at 31 March 2015	<u>48,611</u>	<u>13,263</u>	<u>134,221</u>	<u>196,095</u>

**Notes to the Financial Statements
for the period ended 31 March 2015**

13. Accumulated Funds (Continued)

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Tangible Fixed Assets	1,207	2,847	4,054	4,422
Current Assets	70,900	186,811	257,711	206,939
Current Liabilities	(10,233)	(55,437)	(65,670)	(32,845)
Non-Current Liabilities	-	-	-	-
	<u>61,874</u>	<u>134,221</u>	<u>196,095</u>	<u>178,516</u>

Restricted funds

	Balance at 01/04/14	Movement in Resources			Balance at 31/03/15
		Incoming	Outgoing	Transfers	
ERCVYS	25,763	22,855	(19,935)	7,271	35,954
Big Lottery Fund – BASIS	1,869	-	(1,245)	-	624
Community Accountancy	103,576	32,427	(53,836)	10,305	92,472
NHS SRE Project	232	-	-	(232)	-
VYPER	1,693	-	(1,693)	-	-
Big Fund – New Horizons	173	-	(149)	-	24
Volunteer LAC	1,484	18,277	(16,119)	(429)	3,213
Big Lottery Fund – Reaching Communities	-	87,925	(83,965)	(2,377)	1,583
Locality	-	3,480	(3,129)	-	351
	<u>134,790</u>	<u>164,964</u>	<u>(180,071)</u>	<u>14,538</u>	<u>134,221</u>

**Notes to the Financial Statements
for the period ended 31 March 2015**

13. Accumulated Funds (Continued)

Designated funds

	Balance at 01/04/14	Movement in Resources			Balance at 31/03/15
		Incoming	Outgoing	Transfers	
Designated Core Reserve	35,000	-	-	10,000	45,000
DWP Project – Volunteering	3,611	-	-	-	3,611
	38,611	-	-	10,000	48,611

A brief description of the Restricted and Designated Funds are given below:

Restricted Funds

ERCVYS

The Integrated Children and Youth Support Services department of East Riding of Yorkshire Council provided funding of £12,500 to deliver to the Inclusion Fund agenda, working with voluntary youth groups to develop and access funding and to work at a strategic level around Safeguarding Children.

The East Riding of Yorkshire Council provided funding of £5,000 through the Positive Activities Grant towards ERCVYS service delivery around ERCAS/ERCVYS accreditation.

Other ERCVYS Income included Training income of £5,105 and sponsorship of £250 from Big Assist to attend a NCVYS event.

During the year a transfer of £7,500 was made from unrestricted funds into ERCVYS in line with a proposal within the Voluntary Sector Support Service Contract with East Riding of Yorkshire Council to support youth volunteering. A transfer of £230 was also received from the NHS SRE Project restricted fund which was the residual balance left on the fund after the project closed. Transfers of £62 and £367 were made from the ERCVYS project to unrestricted funds for DBS checks and office services in line with a set charging structure. In addition a transfer of £30 was made from the ERCVYS project to the Community Accountancy Service for additional services provided.

**Notes to the Financial Statements
for the period ended 31 March 2015**

13. Accumulated Funds (Continued)

Big Lottery Fund - Basis and Supporting Change & Impact

£498,000 over 5 years Big Lottery BASIS Grant funding to provide enhanced service delivery in the areas of Children and Younger People and generic Community Accountancy services (ERVAS Support Team Phase 1). This project started in February 2008.

The Big Lottery Fund funding for this project was due to finish at the end of January 2013 but an additional £116,572 was granted under the Supporting Change and Impact funding stream of the Big Lottery Fund to extend the project for an extra year. Funding for this project finished at the end of January 2014.

The outgoing resources on this project during the year relates to Depreciation on fixed assets purchased and prepayments that were released during the year.

The balance on this fund relates to fixed assets still to depreciate and is not a monetary fund.

Community Accountancy

Earned income raised through the Community Accountancy Service which in line with the Big Lottery Fund contractual terms will be used to continue the Community Accountancy Service post Lottery funding.

During the year transfers of £11,300 were made from unrestricted funds into the Community Accountancy Service for accountancy and payroll services provided to the whole organisation in line with a set charging structure. A transfer of £30 was also received from the ERCVYS project and a transfer of £225 from the Big Lottery Fund Volunteer Project for HR support.

A transfer of £1,250 was made from the Community Accountancy Service to unrestricted funds for office services in line with a set charging structure.

NHS SRE Project

Funding of £30,000 was provided by NHS East Riding in a previous financial year to make sexual health training more accessible to the voluntary sector by delivering sexual health training to adult volunteers and young people at times to suit them in their own venues or near to where they are based.

A transfer of £2 was made to unrestricted funds for office services in line with a set charging structure.

The residual balance of £230 on this fund was transferred to the ERCVYS project with the permission of the fund manager.

**Notes to the Financial Statements
for the period ended 31 March 2015**

13. Accumulated Funds (Continued)

VYPER

The VYPER scheme is designed to recognise the volunteering achievements of young people in school years 7 to 11 (12 to 16 years old).

This work will continue under the Volunteen project.

Big Fund – New Horizons

A partnership project through the Federation of Local Development Agencies (FoLDA) with Humber and Wolds Rural Community Council as the lead accountable body. The funding is received from the Big Fund through their Transforming Local Infrastructure grants programme to change the way services are offered through infrastructure organisations. The changes for ERVAS were to provide an Employee Supported Volunteering scheme and to work closer with HWRCC.

The outgoing resources on this project during the year relates to Depreciation on fixed assets purchased.

The balance on this fund relates to fixed assets still to depreciate and is not a monetary fund.

Volunteen – LAC

The Volunteen Looked After Children project received funding from the Lloyds/TSB Foundation for two years starting in July 2013. The aim of the project is to support and enable children in the care of the local authority to access volunteering opportunities in order to enhance confidence, social skills and prospective employment opportunities.

Transfers of £345, £62 and £22 were made from the Volunteen LAC project to unrestricted funds for HR services, a DBS check and office services respectively in line with a set charging structure.

Big Lottery Fund – Reaching Communities

The Big Lottery Fund awarded a restricted grant of £296,541 over 3 years for the Volunteen Project, to provide an inclusive service aimed at engaging and supporting all young people between the ages of 11 – 25 years old living in East Riding, to participate in volunteering/social action activities of interest. This improves their prospects of future employability, as well as increasing other outcomes such as self-esteem, confidence, skills, knowledge, accreditations and the chance to try new things and make new friends.

**Notes to the Financial Statements
for the period ended 31 March 2015**

13. Accumulated Funds (Continued)

Big Lottery Fund – Reaching Communities (Continued)

Transfers of £975, £486 and £691 were made from the Volunteer Project to unrestricted funds for HR services, DBS checks and office services respectively in line with a set charging structure.

Locality

Restricted funding of £3,480 was received from Locality to deliver 6 Neighbourhood Planning workshops across the East Riding of Yorkshire in conjunction with Humber and Wolds Rural Community Council.

Designated Funds

Designated Core Reserve

It is the aim of the Executive Committee to retain six months' core running costs in the designated Core Reserve to ensure a sufficient buffer to enable effective financial decision-making, rather than short term decisions, and the Company will work towards achieving this.

During the year a transfer of £10,000 was made from general unrestricted funds to this designated fund in line with the reserves policy.

DWP Project - Volunteering

The DWP project was originally a project to support the long term unemployed in finding voluntary work. It was output based funding received 2010/11 once placements had been obtained. The Directors/Trustees designated this funding to support the work of the Volunteer Centre.

14. Directors remuneration

No remuneration directly or indirectly out of the funds of the Company was paid or payable for the year to any Director.

There was no reimbursement of travel expenses made to Directors in respect of the year.

All travel expenses paid to employees, volunteers and Directors are in line with approved mileage rates set by HMRC.

**Notes to the Financial Statements
for the period ended 31 March 2015**

15. Related Party Transactions

During the year the Company had the following related party transactions with its Trustees/Senior Officers and the organisations they represent on the Board of East Riding Voluntary Action Services (ERVAS) Limited or alternatively organisations in which they hold an officer position which is not individually represented on the Board of East Riding Voluntary Action Services (ERVAS) Limited.

Organisation	Related Party	Nature of service	Amount
Humber and Wolds Rural Community Council	Penny Brown	Payroll and Associated Costs	£ 11,849 (payment)
		Sub-contracting (SLA) Neighbourhood Planning Workshops	£ 2,500 (payment)
		Other services	£ 3,129 (payment)
		Finance and Admin Support	£ 154 (payment)
			£ 174 (receipt)

Penny Brown was Chief Officer of ERVAS and Chief Executive of Humber and Wolds Rural Community Council (HWRCC). Payments represent a recharge of payroll costs and related expenses to reflect the agreed proportion of time spent on ERVAS's affairs as well as payments for services sub-contracted to HWRCC to fulfil elements of the contracts with East Riding of Yorkshire Council. The amount outstanding at the year end date was £nil (2014: £ 3,344). Receipts represent other services provided to HWRCC. The amount outstanding at the year end date was £174 (2014: £nil).

The above transactions were conducted in accordance with the Company's internal governance procedures and represent transactions conducted at arms length and in accordance with the Company's own charitable objects.

16. Other recognised gains and losses

There were no other recognised gains or losses.

**Notes to the Financial Statements
for the period ended 31 March 2015**

17. Operating lease commitment

	Land & Buildings £	Other £
< 1 year	-	-
> 1 year and < 5 years	12,810	-
> 5 years	-	-

18. Members

The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £10, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

**Notes to the Financial Statements
for the period ended 31 March 2015**

19. Going Concern

The Trustees consider the Company to be a going concern for a period of 12 months beyond the date of the audit report.

The Company received a one year extension to the Voluntary and Community Sector Support Service contract from ERYC.

The Community Accountancy Service through fee charging has generated enough reserves over the funded period to support the sustainability of the Community Accountancy Service post Lottery funding.

The Big Lottery Fund Reaching Communities strand of funding has completed one year of a three year grant for the Volunteer Project.