

**THE VOLUNTEER CENTRE – THE CENTRE FOR
VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**

Operating As

**VOLUNTEER GLASGOW
(A Company Limited by Guarantee)**

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2021



**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**

CONTENTS	Page
Reference and administrative details of the charity, its trustees and advisers	2
Directors' report	3 - 9
Directors' responsibilities statement	10
Independent auditor's report	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18-28

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**

Legal and administrative information

For the year ended 31 March 2021

Directors

T Berry, Chair
A Kirkwood
S Burgess
G Cowan (resigned 21 April 2021)
C Anderson
D Petrie
E Kauranen
L Lynn (resigned 3 September 2020)
A Fernandez
S J Reid (appointed 22 April 2020)
V Kaye (appointed 27 January 2021)
S Parkinson (appointed 27 January 2021)
P Royle (appointed 27 January 2021)

Company Registered Number

SC166042

Charity Registered Number

SC005462

Registered Office

Brunswick House (Ground Floor West)
51 Wilson Street
Glasgow
G1 1UZ

Chief Executive Officer and Company Secretary

D Maxwell (Chief Executive)

Independent Auditor

Chiene + Tait LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

Bank of Scotland
235 Sauchiehall Street
Glasgow
G2 3EY

Solicitors

CMS Cameron McKenna Nabarro Olswang LLP
1 West Regent Street
Glasgow
G2 1AP

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT

For the year ended 31 March 2021

The Directors, who are also Trustees for the purposes of charity law, present their Annual Report together with the audited financial statements of the charitable company for the year to 31 March 2021. The Directors confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) as amended by Update Bulletin 2 (effective October 2018).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The charitable company operates under the name Volunteer Glasgow.

OBJECTIVES AND ACTIVITIES

Policies and Objectives

Volunteer Glasgow is governed by a Board of Directors who currently work with 23 staff employed by the charitable company and around 90 people volunteering in a variety of other roles for the organisation to benefit the inhabitants of the West of Scotland through: -

Promoting citizenship and community development by:

- (a) Establishing and providing the means by which individuals interested in volunteering may receive information, training, assistance or support that shall enable them to play an active role in volunteering;
- (b) Assisting other voluntary and statutory bodies to extend the range of volunteering opportunities;
- (c) Providing assistance to individuals, groups, charitable bodies or statutory agencies concerned with community action, volunteering and employment;
- (d) Providing and assisting in the provision of training and learning opportunities with a view to developing skills which will assist people to find work;
- (e) Disseminating information in order to promote good policy and practice in volunteering.

And the relief of need by:

- (f) Developing facilities and opportunities of benefit to unemployed people and other disadvantaged groups, including temporary employment and training projects and related initiatives;
- (g) Developing and sustaining a range of community-based care and support services for disadvantaged families and individuals.

Review of activities and key performance indicators

COVID-19:

The charitable company responded quickly and effectively to the covid-19 pandemic from March 2020 throughout the year:

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT

For the year ended 31 March 2021

- Providing guidance and advice to people interested in volunteering, to mutual aid groups, to public and third sector volunteer-involving organisations – including how to help neighbours and to stay safe: *57,192 people used our online information and guidance pages in the year.*
- Enabling people to connect with appropriate volunteering opportunities to help with the covid-19 response via our online platform at *volunteerglasgow.org* and our phone lines:
 - *4,450 people that registered with Scotland Cares were offered opportunities and the option to register with us;*
 - *61,980 people used our online opportunity search platform; and*
 - *3,269 people registered with us on the platform for the first time during the year.*
- Collaborating with Glasgow Council for the Voluntary Sector ('GCVS') and partners to run the *Glasgow Helps* phone line.
- Ensuring that partners across the *Glasgow City Food Plan* network organisations and groups were given extra support to connect with the volunteers they needed.
- Enabling Community Links Workers and colleagues in other partner organisations to get the most out of Volunteer Glasgow services for the benefit of their service users, delivering six of our *Volunteering workshops and toolkits* to 56 people.
- Facilitating 12 of our 'Get Ready to Volunteer' and other introductory workshops with partner organisations.
- Coordinating and delivering the *Winter Wellbeing* campaign with the Glasgow Times, the Campaign to End Loneliness, GCVS and GCHSCP, ensuring that (a) there was coverage of a range of mental health and wellbeing services, initiatives and volunteering info provided via the paper online and in print between December and March and (b) 43,000 flyers were distributed via 25 community-based partner organisations to people unlikely to be accessing the internet or the newspaper.
- Taking the opportunity to carry out a comprehensive review, redesign and relaunch of the Smarter Volunteer Manager programme, in addition to moving the new programme, our advertising workshops and networking events online.
- Facilitated five workshops to support organisations to use the new Saltire Awards platform, enabling 412 of the Government's Awards to be provided for young people to recognise their volunteering.
- Supporting local and central Government colleagues with appropriate input and advice on strategic volunteering issues.
- Providing lockdown support to 78 new and existing Befriending & Mentoring Services beneficiaries and their families, providing 326 food, groceries and prescription deliveries to a total value of £8,776 and continuing to provide our community-based services through phone calls, garden visits and snatched activity visits when possible.
- Establishing telephone befriending and mentoring systems, recruiting 24 people to volunteer as Pen Pals with residents in five care homes and connecting 20 Primary Schools with five residential care homes for older people to share Christmas cards and greetings.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT (continued)

For the year ended 31 March 2021

Our Strategic Plan for 2019-24 set out clear ambitions to meet the relevant needs of the city and included key change projects and measures of success. It was developed with stakeholders and informed by the parallel process of refreshing the city's Volunteering Strategy which we facilitated on behalf of the Community Planning Partnership in 2018/19.

Our Key Change Projects (Strategic Plan 2019-24) – progress at end of year 2:

- **Communications, public and supporter relations:** We were able to appoint two new Directors with professional communications expertise in 2019 and both have been able to provide valuable additional support to the staff team. The creation of a new sole fundraising post and staff appointment in April 2019 has established robust systems, increased the range of our activities and increased the number of people supporting the charity. We are further developing our marketing of new and existing services and have recently created a new, part-time Communications & Marketing Co-ordinator staff post to assist colleagues, bring all the elements of our activities effectively together and assist us to work more effectively with partners on collaborative campaigns.
- **Organisation structure:** The review was completed on schedule in August 2019. Following the transfer of Carers Support Services and our colleagues' posts to new contract providers on 1st May 2019, our Management and Finance functions and our Volunteering Services posts were restructured in line with city priorities, enabling us to focus our efforts more effectively and deliver best value. The support and professionalism of the charity's employees has been outstanding throughout.
- **Financial governance and administration:** We updated our Articles of Association at our 2019 AGM, appointed a new Treasurer to the Board in April 2020, implemented a new fundraising strategy, refined our internal accounting systems, developed or updated key policies such as procurement and have continued to manage reserves and risk effectively in a challenging environment.
- **Premises:** A review of our existing premises in 2019/20 allowed us to plan effectively for the future with the invaluable support of external advisers. With the onset of the pandemic, we have been able to achieve significant savings by moving offices in December 2020, reducing the amount of floor space required and protecting services.

Our Measures of Success (2019-24) – progress at end of year 2

In an extraordinary year, full of challenges, tragedy and also inspirational stories, many of our strategic performance indicators have been rendered less relevant in the face of a global pandemic. However, in addition to the range and depth of achievements provided above, the following should be noted:

- **Continued facilitation of the Community Planning Partnership's (CPP) Volunteering Strategy for the city:** The volunteering response to covid-19 has been outstanding and we are continuing to work with Glasgow Life and GCVS and the other Governance Group members to capitalise on the Covid-19 volunteering response and to complete a review of the Strategy in light of the city's priorities for recovery and renewal, using the available evidence and stakeholders' expertise to determine the optimal combination of policies, programmes, services and activities for meeting the city's needs.
- **Reach of our Digital Volunteering Services:** has continued to be strong but we haven't seen year on year growth this last year with 57,192 and 61,980 unique visitors to our two website domains respectively (64,640 and 69,260 in 2019-20 and 62,034 and 25,110 in the 2017-18 baseline year). The strength of our digital services has been confirmed by an independent external review during the year. We have also identified improvements that should be made on the basis of user feedback to increase both the functionality of some aspects of our digital services and the effectiveness of our communications.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT (continued)

For the year ended 31 March 2021

- Increased Signatories to Glasgow's Volunteering Charter: Further promotion and delivery of the Charter was effectively paused in light of the review of the city's Volunteering Strategy. The review report from independent consultants recommended that a review of the Charter be undertaken and we have agreed with Glasgow Life and GCVS that "...now is an excellent time for us to undertake that review. We recognise that different partners will have different aspirations and expectations. In particular, we think there are important differences between sectors (public, third and private) and between those organisations whose centre of decision-making lies in Glasgow, and those whose decision-making structures are more distant. Volunteer Glasgow will seek to take forward this review dependent upon resources. We want to learn from the development and ensure it is fit for purpose in the future. We believe there is potential to take the Charter further – including revising it to become a National Charter, taking into account the emerging priorities from the National Volunteering Framework."

FINANCIAL REVIEW

Going Concern

The Directors receive detailed Finance Reports and updates to the Risk Register every quarter as a minimum with the Audit Sub Committee also meeting quarterly, enabling close monitoring with the development of additional plans and mitigation activity when required.

A significant proportion of funding is in place until 2023 with grants from a number of sources including Scottish Government, Glasgow City Council and a number of charitable trusts despite a significant reduction in grant support from the Council from October 2020. Our activities to secure additional funding and sustain, develop and increase services in response to the city's needs are ongoing. However, plans and preparations to reduce costs are in place should we be unsuccessful and our reserves have been replenished in order to be able to (a) meet the costs of potential liabilities and (b) make appropriate investments to help deliver our charitable objectives. These are reflected in the designation of unrestricted funds noted below.

The Directors are therefore confident that the charitable company has adequate resources and appropriate risk mitigation plans to continue in operational existence until March 2023 and has a strong platform for delivering its charitable objectives long after that with the continued support of partners. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The company must hold adequate reserves to pursue its charitable objectives and to meet the costs of potential liabilities. At 31 March 2021, we held total reserves of £392,369 (2020: £243,241) of which £312,616 (2020: £173,076) were held in unrestricted reserves. We hold and use reserves for a range of legitimate purposes to help us meet the needs of the city and to meet our obligations as an employer and tenant.

Our refreshed reserves policy is based on an updated assessment conducted in January 2021 of potential property and staff employment liabilities and to make provision for the replacement of ICT hardware, service development, staff cover and recruitment costs. These are reflected in the designation of unrestricted funds noted below.

During the last year our pension debt was cleared and surplus funds from Strathclyde Pension Fund were paid to the charitable company in line with changes to pension regulations. This enabled us to fully replenish our free reserves, making adequate provisions for liabilities and designating funds on the basis of the updated assessment. In addition, unrestricted funds were allocated for service delivery to meet income shortfalls in our budgets from April 2021.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT (continued)

For the year ended 31 March 2021

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The charitable company, which is registered as a charity in Scotland, is also registered as a company limited by guarantee and was set up by a Memorandum of Association. It is exempt from taxation under Section 50 of the Income & Corporation Taxes Act 1988.

Following the development of a Strategic Plan for 2019-24 which was co-produced with our key stakeholders, the charitable company's objects and Articles of Association were reviewed by the Directors and management team. The proposed updates and revisions were then approved by the members at the Annual General Meeting in November 2019 with the consent of the Office of the Scottish Charity Regulator (OSCR) and the support of Senscot Legal.

Method of Appointment or Election of Directors

The management of the charitable company is the responsibility of the Directors, who are elected and co-opted under the terms of the Articles of Association.

Pay Policy for Senior Staff

The Directors are also Trustees for the purposes of charity law and form the Board of Directors while the senior management team comprises the key management personnel of the charitable company with responsibility for directing, running and operating the charitable company on a day-to-day basis. All Directors give of their time freely and no Director received remuneration or expenses in the year.

The pay of senior staff is reviewed alongside all other staff remuneration. In 2019/20, the Board approved recommendations for all staff to receive a 2% cost of living pay award following a comprehensive review of staff structures and overall rewards packages. This was only the second cost of living pay award in a decade. The Directors are determined to provide appropriate employment terms and conditions for a highly motivated and committed staff team within the context of an increasingly competitive charity funding environment.

Related Party relationships

The charitable company has a close relationship with Glasgow City Council and the Scottish Government, both of which provide funding to enable the charitable company to carry out its charitable objectives. Glasgow City Council has the right to nominate Observers. The sums received and the related project costs are as shown in the financial statements. There are no related party transactions with Directors.

Risk Management

The Directors have identified the principal risks and uncertainties facing the organisation. Our risk register is reviewed and updated quarterly. Our current priorities for risk management include:

- The safe provision of our services and re-opening of our office as we emerge from covid-19 restrictions in line with Government public health guidance and updated health and safety risk assessments in consultation with staff, volunteers, Unite the union, the office building property management team and our advisers.
- Continued engagement with our funders, stakeholders, Scottish Government and the Community Planning Partnership on the basis of (a) the review of the city's shared Volunteering Strategy in the light of people's covid-19 volunteering responses and the needs of the city in terms of recovery/renewal, (b) effective engagement with the development of the national Volunteering for All action plan and (c) ongoing assessment of the needs of the city in terms of our Befriending and Mentoring Services beneficiaries, ensuring our unique role in delivering agreed partnership priorities for the city continues to be robustly designed, fit for purpose and widely supported within the parameters of the refreshed Glasgow TSI Partnership Agreement.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT (continued)

For the year ended 31 March 2021

Risk Management (continued)

- Effective planning and preparation in the context of additional uncertainty over future income and sustainability of services following last year's reductions in Council grant funding in order (a) to provide for the welfare of existing service beneficiaries, our volunteers and staff, (b) to avoid or minimise the need for any staff redundancies should it prove necessary, and (c) to safeguard the financial stability of the charity for the future benefit of the city's people.
- Further implementation of our Strategic Plan key change projects including improved promotion of services, public and supporter relations and the diversification of our fundraising activities to improve our sustainability and maintain an appropriate level of reserves.

PLANS FOR FUTURE PERIODS

Future Developments with a Clear Vision

We believe that people's unpaid contributions to their communities and city need to be better recognised, supported and valued in order to make Glasgow and Scotland healthier, smarter, more resilient and inclusive.

People's volunteering responses to the coronavirus (Covid-19) crisis have been outstanding and have served to illustrate the fundamental importance of people's unpaid contributions to communities and the wider economy: not just during the pandemic, but always.

Our ambition to work with partners to provide excellent services that meet the city's needs remains unchanged. As we emerge from lockdown, however, and plan for recovery/renewal, those needs (and the environment in which we operate) are developing rapidly: we will continue to respond effectively, seeking continuous improvement in our services and supporting the health and wellbeing of our staff and volunteers.

We are determined to work with our partners at Glasgow Life and at GCVS and GSEN (Glasgow Social Enterprise Network) to complete the review of the city's Volunteering Strategy on behalf of Glasgow's Community Planning Partnership as we emerge from the covid-19 lockdown and strive as a city to "build back better". There are a range of significant challenges faced by everyone involved in volunteering in all its forms across Glasgow. The review must lead now to the development of effective action, shaping appropriate responses to priorities and enabling all partners to make evidence-based decisions on how resources should be deployed.

The Directors will do all that we can to ensure that Volunteer Glasgow (a) empowers more people to take up appropriate, high quality, inclusive volunteering opportunities in the organisations and communities across the city that need their support and (b) facilitates and delivers high-quality learning, guidance, and capacity-building programmes for both volunteer-involving organisations and for people requiring additional support to volunteer.

We are equally determined to continue helping the city to "get it right for every child" enabling children and young people facing difficulties to benefit from people volunteering to provide community-based mentoring and befriending support. We have put in place telephone befriending systems for people isolated and shielding during the covid-19 lockdown and will continue providing community support services for adults when they need them. We are very grateful to the increasing number of grant funders, donors and supporters who are enabling us to do even more.

We may need to develop new ways of working. There is an opportunity for the charitable company to help the city and the country realise the vision of the national network of Third Sector Interfaces, "of a Scotland where each of us are empowered to participate and contribute to a fairer, wellbeing economy in different ways: through properly rewarded paid work but also through a variety of appropriate, unpaid roles - that are often undervalued – including the distinct roles of unpaid (family) care and volunteering. We continue to share the Government's vision of a Scotland '*where everyone can volunteer, more often, and throughout their lives*' (Volunteering for All, 2019)."

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

DIRECTORS' REPORT (continued)

For the year ended 31 March 2021

DISCLOSURE OF INFORMATION TO THE AUDITOR

Each of the persons who are Directors, at the time when this Directors' report is approved, has confirmed that:

- So far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- That Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Auditor

The auditor, Chiene + Tait LLP, has indicated its willingness to continue in office. The Directors will propose a motion re-appointing the auditor at a meeting of the Directors.

This report was approved by the Directors on 18 August 2021 and signed on their behalf by:



.....
T Berry
Director

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

STATEMENT of DIRECTORS RESPONSIBILITIES

For the year ended 31 March 2021

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF
THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**



Opinion

We have audited the financial statements of the Volunteer Centre (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 Charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF
THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**



Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement set out on page 9 the Directors 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 Directors 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 Directors 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF
THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**



Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

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

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006, Employment Law and Health and Safety Regulations.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the Chief Executive and the Directors;
- review of minutes of board meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF
THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**



Use of our report

This report is made solely to the Director's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Directors 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 charitable company, its members as a body for our audit work, for this report, or for the opinions we have formed.

Jeremy Chittleburgh CA
For and on behalf of
CHIENE + TAIT LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh, EH3 6NL

26 August 2021
.....

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

**STATEMENT of FINANCIAL ACTIVITIES
(including Income and Expenditure Account)**

For the year ended 31 March 2021

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2021 £	Un- Restricted Funds £	Restricted Funds £	Total 2020 £
Income from:							
Donations and grants	4	1,757	699,251	701,008	7,352	773,539	780,891
Investment income	5	86	-	86	154	-	154
Charitable Activities	6	21,237	-	21,237	12,346	-	12,346
Other Incoming Resources		152,000	-	152,000	-	-	-
Total income		175,080	699,251	874,331	19,852	773,539	793,391
Expenditure on:							
Raising funds		488	-	488	4,387	-	4,387
Charitable activities	7,8,9	27,625	697,090	724,715	70,856	717,841	788,697
Total expenditure	10	28,113	697,090	725,203	75,243	717,841	793,084
Net income/(expenditure) before transfers		146,967	2,161	149,128	(55,391)	55,698	307
Transfers between funds	18	(7,427)	7,427	-	149,962	(149,962)	-
Net income/(expenditure) before other recognised gains and losses		139,540	9,588	149,128	94,571	(94,264)	307
Reconciliation of funds:							
Total funds brought forward		173,076	70,165	243,241	78,505	164,429	242,934
Total funds carried forward		312,616	79,753	392,369	173,076	70,165	243,241

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

All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form part of these financial statements.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

BALANCE SHEET

As at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	13		4,003		7,838
Current assets					
Debtors	14	16,712		8,534	
Cash at bank and in hand		431,085		331,346	
		-----		-----	
		447,797		339,880	
Liabilities: amounts due within one year	15	(59,431)		(89,527)	
		-----		-----	
Net current assets			388,366		250,353
			-----		-----
Total assets less current liabilities			392,369		258,191
Liabilities: amounts due after more than one year	16		-		(14,950)
			-----		-----
Net assets			392,369		243,241
			=====		=====
Funds					
Unrestricted funds	18		312,616		173,076
Restricted funds	18		79,753		70,165
			-----		-----
			392,369		243,241
			=====		=====

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 and authorised for issue by the Directors on 18 August 2021 and are signed on their behalf by:



.....
T Berry

Registered No. SC166042
Charity No. SC005462

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

STATEMENT of CASH FLOWS

As at 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Net cash (used on)/provided by operating activities	20	99,739	(82,190)
		-----	-----
Change in cash and cash equivalents in the year		99,739	(82,190)
Cash and cash equivalents brought forward		331,346	413,536
		-----	-----
Cash and cash equivalents carried forward	21	431,085	331,346
		=====	=====

The notes on pages 18 to 28 form part of these financial statements

THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION and EMPLOYMENT INITIATIVES

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2021

1. Company information

The charitable company is a company limited by guarantee, incorporated in the United Kingdom and registered in Scotland (Company Number: SC166042). It is a recognised charity registered in Scotland (Charity Number: SC005462). Details of the registered office can be found on page 1. The members of the company are the directors named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) (October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Updated for Bulletin 2 (October 2018) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The Volunteer Centre – The Centre for Volunteering Community Action and Employment Initiatives meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company has adequate resources to continue in operational existence until March 2023 and has a strong platform for delivering its charitable objectives long after that with the continued support of partners. Thus, the Directors continue to adopt the going concern basis of accounting in preparing these financial statements and are satisfied that no material uncertainties exist in respect of going concern.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

European Social Fund Grants and other grants awarded on the basis of incurring specific expenditure are credited to the income and expenditure account to the extent funding has been received in the period approved expenditure takes place.

Due to the inherent uncertainty with regard to the amount of grant receivable, grants are credited to the income and expenditure account on receipt or when the amount due becomes known with certainty and also on the basis that conditions for receipt have been complied with. Where conditions are attached to the defrayment of monies, the income is restricted. Where no such conditions exist, the income is unrestricted.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is included on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, these have been allocated on a basis consistent with the use of the resources.

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company and include project management carried out at headquarters. Governance costs and those costs incurred in connection with the administration of the charitable company and compliance with constitutional and statutory requirements.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2021

3. Accounting policies (continued)

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes the costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Tangible fixed assets and depreciation

Equipment, furniture and improvements to property for specific projects that are grant funded have been written off in the statement of financial activities against grants received. The assets purchased remain the property of the funding agency and are not considered fixed assets of the charity. All other assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the varying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities (incorporating Income and Expenditure Account).

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

Tenant's improvements	-	Straight line – over the term of the lease
Fixtures and fittings	-	Straight line – over 10 years
Computer equipment	-	Straight line – over 4 years

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

Operating lease

Rentals under operating leases are charged to the Statement of Financial Activities (incorporating Income and Expenditure Account) on a straight line basis over the lease term.

Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities (incorporating Income and Expenditure Account) over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities (incorporating Income and Expenditure Account) as the related expenditure is incurred.

Debtors

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

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2021

3. Accounting policies (continued)

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year in accordance with the rules of the scheme.

The company also operates a defined benefit pension scheme for certain employees. The assets of the scheme are held separately from that of the company. The contributions to the scheme are charged to the income and expenditure account to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

Critical accounting estimates and areas of judgement

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires the Directors to exercise judgement in applying the charitable company's accounting policies. The Directors have reviewed these and concluded there are no areas requiring a higher degree of judgement, or complexity, and no areas where assumptions or estimates are most significant to the financial statements.

4. Donations and grants	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Grants	-	694,503	694,503	-	769,687	769,687
Donations	1,757	4,748	6,505	7,352	3,852	11,204
	-----	-----	-----	-----	-----	-----
	1,757	699,251	701,008	7,352	773,539	780,891
	=====	=====	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES**

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2021

4. Donations and grants (continued)

Included within income relating to grant income are the following grants	2021 £	2020 £
Restricted Funds		
Glasgow City Council – Communities Fund	74,593	28,283
Glasgow City Council – IGF Grant (Volunteering)	162,819	325,638
Glasgow City Council – IGF Grant (Elderly Home Visiting and Day Care Service)	17,134	34,268
South West Young Persons Befriending Service IGF Grant	19,991	39,983
West Young Persons Befriending Service IGF Grant	15,867	31,734
Pollokshields & Southside Central Volunteering Initiative IGF Grant	11,000	22,000
Scottish Government Third Sector Interface (VG share)	142,236	142,236
Carers Grants	-	240
Big Lottery Fund	65,670	22,777
BBC Children in Need	33,040	31,871
CIS Training Grant	-	6,667
Intandem Project	51,915	55,540
Included Project	12,000	28,450
Scottish Govt Wellbeing Fund	10,856	-
Covid-19 Response Fund	34,882	-
Henry Smith Grant	27,500	-
Robertson Trust	5,000	-
Chance to Succeed Grant	10,000	-
	-----	-----
	694,503	769,687
	=====	=====

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
5. Investment income				
Bank interest	86	-	86	154
	=====	=====	=====	=====
6. Income from Charitable Activities				
Other incoming resources	21,237	-	21,237	12,346
	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

7. Direct Costs	Activities	Total	Total	
	£	2021	2020	
		£	£	
Other direct charitable expenditure	48,037	48,037	100,027	
Wages and salaries	420,348	420,348	469,655	
National insurance pension	35,350	35,350	45,156	
Pension cost	15,567	15,567	22,141	
	-----	-----	-----	
	519,302	519,302	636,979	
	=====	=====	=====	
8. Support Costs	Activities	Total	Total	
	£	2021	2020	
		£	£	
Office costs	74,257	74,257	46,044	
Management and administration	23,674	23,674	4,784	
Wages and salaries	70,908	70,908	88,857	
National insurance	5,592	5,592	-	
Pension cost	3,305	3,305	-	
	-----	-----	-----	
	177,736	177,736	139,685	
	=====	=====	=====	
9. Governance costs	Unrestricted	Restricted	Total	Total
	Funds	Funds	2021	2020
	2021	2021	£	£
	£	£		
Auditor's remuneration	8,700	-	8,700	10,530
Professional fees	18,977	-	18,977	1,503
	-----	-----	-----	-----
	27,677	-	27,677	12,033
	=====	=====	=====	=====
10. Analysis of Expenditure by Expenditure Type	Staff	Other	Total	Total
	Costs	Costs	2021	2020
	2021	2021	£	£
	£	£		
Expenditure on raising voluntary income	-	488	488	4,387
	-----	-----	-----	-----
Costs of raising funds	-	488	488	4,387
Activities undertaken directly – project costs	551,070	145,968	697,038	776,664
Expenditure on governance	-	27,677	27,677	12,033
	-----	-----	-----	-----
	551,070	174,133	725,203	793,084
	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

11. Net Income	2021	2020
	£	£
This is charged after charging:		
Depreciation of tangible fixed assets – owned by the charity	3,835	7,184
Auditor's remuneration – audit	8,700	10,530
Pension costs	18,872	22,141
	=====	=====

During the year no directors received any remuneration or benefits in kind or expenses (2020: £Nil)

12. Staff costs	2021	2020
	£	£
Staff costs were as follows:		
Wages and salaries	500,190	558,512
Redundancy costs	9,162	-
Social security costs	40,942	45,156
Other pension costs	18,872	22,141
	-----	-----
	569,166	625,809
	=====	=====
	No.	No.
The number of persons employed by the charity during the year was as follows:		
	24	28
	=====	=====

No employee received remuneration amounting to more than £60,000 in either year.

Certain employees who have the authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. Total remuneration including social security in respect of these employees is £51,208 (2020: £51,230)

13. Tangible fixed Assets	Freehold Property	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2021 and 31 March 2020	38,317	17,082	8,937	64,336
	-----	-----	-----	-----
Depreciation				
At 1 April 2020	36,190	11,371	8,937	56,498
Charge for year	2,127	1,708	-	3,835
	-----	-----	-----	-----
At 31 March 2021	38,317	13,079	8,937	60,333
	-----	-----	-----	-----
Net book value				
At 31 March 2021	-	4,003	-	4,003
	=====	=====	=====	=====
At 31 March 2020	2,127	5,711	-	7,838
	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

14. Debtors	2021	2020
	£	£
Prepayments and accrued income	16,712	8,534
	=====	=====

15. Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	13,213	19,506
Pension scheme liability	-	13,800
Accruals and deferred income	46,218	56,221
	-----	-----
	59,431	89,527
	=====	=====

Deferred income relates to funding received in advance.

Deferred income

Deferred income at 1 April 2020	41,796
Resources deferred during the year	32,500
Amounts released from previous years	(41,796)

Deferred income at 31 March 2021	32,500
	=====

16. Creditors: amounts falling due after more than one-year	2021	2020
	£	£
Pension Scheme liability	-	14,950
	=====	=====

Details of the pension scheme liability are shown in note 23 to the financial statements.

17. Financial Instruments	2021	2020
	£	£
Financial assets measured at amortised cost	447,797	339,880
	=====	=====
Financial liabilities measured at amortised cost	-	69,898
	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

18. Statement of Funds - 2021	Balance at 1 April 2020	Income	Expend- iture	Transfers in/out	Balance at 31 March 2021
	£	£	£	£	£
Designated funds					
IT Development Fund	5,500	-	-	6,500	12,000
Employment Liabilities	-	-	-	154,762	154,762
Property	-	-	-	59,160	59,160
Fundraising	-	-	-	7,000	7,000
Service Development	-	-	-	10,000	10,000
Service Delivery	-	-	-	67,528	67,528
	-----	-----	-----	-----	-----
General Funds					
General Funds – all funds	167,576	175,080	28,113	(312,377)	2,166
	-----	-----	-----	-----	-----
Total Unrestricted Funds	173,076	175,080	28,113	(7,427)	312,616
	-----	-----	-----	-----	-----
Restricted funds					
Volunteering Services	32,868	437,530	472,825	2,427	-
Drumchapel Home Visiting & Daycare Service	4,751	22,504	24,502	5,000	7,753
West Young Persons Befriending Service	-	35,494	31,947	-	3,547
South West Young Persons Befriending Service	6,054	40,302	33,642	-	12,714
Intandem Mentoring Programme	10,216	51,915	47,751	-	14,560
North East Young Persons Befriending Service	16,276	57,815	51,961	-	22,130
Covid-19 Response Service	-	53,691	34,642	-	19,049
Total Restricted Funds	70,165	699,251	697,090	7,427	79,753
	-----	-----	-----	-----	-----
Total Funds	243,241	874,331	724,303	-	392,369
	=====	=====	=====	=====	=====

The transfer of general funds to restricted funds was required for delivering Volunteering Services within the year. The transfer from general funds to the Drumchapel Home Visiting & Daycare Service fund was required to reflect amounts incorrectly treated as unrestricted in the prior year (£2,000 from the AMW Trust & £3,000 from the Hugh Fraser Foundation). The transfers from General Funds to designated funds is in accordance with the Directors' updated assessments of required reserves as per the Directors' Report above.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

Statement of Funds - 2020	Balance at 1 April 2019 £	Income £	Expend- iture £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds					
IT Development Fund	5,500	-	-	-	5,500
General Funds					
General Funds – all funds	73,005	19,852	(75,243)	149,962	167,576
Total Unrestricted Funds	78,505	19,852	(75,243)	149,962	173,076
Restricted funds					
Glasgow City Council IGF Grant (Volunteering)	16,287	325,638	(307,326)	(10,818)	23,781
Scottish Government Third Sector Interface	14,570	142,236	(145,712)	(2,375)	8,719
Drumchapel Home Visiting & Daycare Service	849	35,458	(29,383)	(2,173)	4,751
West Young Persons Befriending Service	-	32,556	(31,792)	(764)	-
South West Young Persons Befriending Service	5,523	40,833	(37,713)	(2,589)	6,054
Pollokshields & Southside Central Volunteering Initiative	-	22,000	(20,005)	(1,627)	368
Robertson Trust YC Mentoring	10,322	-	-	(10,322)	-
Intandem Mentoring Programme	10,295	55,925	(52,089)	(3,915)	10,216
North East Young Persons Befriending Service Included Project	12,366	55,253	(47,488)	(3,855)	16,276
West Glasgow Carers Centre	7,057	28,450	(25,000)	(10,507)	-
West Glasgow Carers Centre	24,023	17,475	10,272	(51,770)	-
South West Carers Centre	62,362	17,715	(31,605)	(48,472)	-
Glasgow Transformation RCOP Fund	775	-	-	(775)	-
Total Restricted Funds	164,429	773,539	(717,841)	(149,962)	70,165
Total Funds	242,934	793,391	(793,084)	-	243,241

The transfer between restricted and unrestricted funds includes a small surplus of funds from the Included project which ceased on 31 March 2020 where approved overhead costs were not charged within the year and funds raised from a wide variety of sources between 1995 and 2016 to enable the charity to support unpaid (family) carers: these latter funds are required to meet potential liabilities that the Directors have assessed may arise as a direct result of our work to support carers which ceased in 2019.

The projects/services managed by the charity at the year end 2020 and 2021 are listed below:

West Glasgow Carers Centre – provided support, advice and respite to carers and young carers in west Glasgow.

South West Glasgow Carers Centre – provided support, advice and respite to carers and young carers in south west Glasgow.

Dumchapel Home Visiting & Day Care Service - provides one-to-one home visits by volunteers to housebound elderly and also provides a twice-weekly lunch club to other elderly clients.

West Young Persons' Befriending Service – provides one-to-one support by volunteers via regular meetings/outings with young people aged 8 – 18 who are experiencing difficulties in life.

South West Young Persons' Befriending Service – provides one-to-one support by volunteers via regular meetings/outings with young people aged 8 – 18 who are experiencing difficulties in life.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

18. Statement of Funds – 2021 (continued)

Pollokshields and Southside Central Volunteering Initiative – provides volunteering taster programmes, individual support to people facing barriers and support to local volunteer-involving organisations

Volunteering, Learning and Employability Service – make it easier for people to find suitable volunteering opportunities, provide a range of training and SQA Approved Centre programmes and develop volunteering initiatives for the city.

North East Young Persons' Befriending Service – provides one-to-one support by volunteers via regular meetings/outing with young people aged - 18 who are experiencing difficulties in life.

INCLUDED – a Big Lottery funded programme delivered in partnership with Yoker Resource Centre and designed to recruit and manage volunteers to help disabled people to become more engaged in their community.

Intandem – provides one-to-one mentoring support by volunteers via regular meetings with young people aged 8 – 14 who are looked after at home.

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
19. Analysis of Net Assets Between Funds			
Tangible fixed assets	4,003	-	4,003
Current assets	342,971	104,826	447,797
Creditors due within one year	26,931	32,500	59,431
Creditors due in more than one year			
	-----	-----	-----
	320,043	72,326	392,369
	=====	=====	=====

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
	£	£	£
Analysis of Net Assets Between Funds - 2020			
Tangible fixed assets	7,838	-	7,838
Current assets	227,919	111,961	339,880
Creditors due within one year	(47,731)	(41,796)	(89,527)
Creditors due in more than one year	(14,950)	-	(14,950)
	-----	-----	-----
	173,076	70,165	243,241
	=====	=====	=====

20. Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	2021	2020
	£	£
Net income for the year (as per Statement of Financial Activities)	149,128	307
Adjustment for:		
Depreciation charges	3,835	7,184
Decrease/(increase) in debtors	(8,178)	14,312
Increase/(decrease) in creditors	(45,046)	(103,993)
	-----	-----
Net cash provided by/(used in) operating activities	99,739	(82,190)
	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES
(A Company Limited by Guarantee)**

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

21. Analysis of Cash and Cash Equivalents	2021	2020
	£	£
Cash in hand	1,803	2,703
Bank current account	71,692	131,139
Bank deposit account	357,590	197,504
	-----	-----
	431,085	331,346
	=====	=====

22. Analysis of changes in net debt	As at 31 March 2020	Cashflows	As at 31 March 2021
	£	£	£
Cash	331,346	99,739	431,085
	=====	=====	=====

23. Pensions

The charity operates a defined contribution scheme for its employees. The charge to the income and expenditure account was £18,872 (2020: £22,141). There were contributions outstanding at the year end of £2,507 (2020: £19,505).

The company also participated in the Strathclyde Pension Fund (the 'Fund') for certain members of staff. In accordance with the cessation agreement there is an amount due to the Strathclyde Pension Fund amounting to £nil (2020: £28,750) which is payable in equal annual instalments over the next two years.

24. Operating lease commitments

At 31 March 2021, the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2021	2020
	£	£
Amounts payable:		
Within 1 year	15,950	23,147
Between 1 and 5 years	13,200	5,963
	-----	-----
	29,150	29,110
	=====	=====

25. Related party transactions

The charity has a close relationship with Glasgow City Council and the Scottish Government, both of which provide funding to enable the charity to carry out its charitable objects. Glasgow City Council has the right to nominate Observers. The sums received and the related project costs are as shown in the financial statements.

26. Controlling party

In the opinion of the directors, there is no controlling party.