

**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 2023

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

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**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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Legal and administrative information

For the year ended 31 March 2023

Directors

T Berry, Chair
A Kirkwood
S Burgess
C Anderson
D Petrie
E Kauranen (Resigned 15 May 2023)
A Fernandez
S Reid
V Kaye
S Parkinson (Resigned 17 October 2023)
P Royle (Resigned 24 March 2023)
R Bovill (appointed 17 November 2022)

Company Registered Number

SC166042

Charity Registered Number

SC005462

Registered Office

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

Chief Executive Officer

D Maxwell

Company Secretary

V Kaye

Independent Auditor

Chiene + Tait LLP (trading as CT)
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

Bank of Scotland
54 - 62 Sauchiehall Street
Glasgow
G2 3AH

Solicitors

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

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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DIRECTORS' REPORT

For the year ended 31 March 2023

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 2023. 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 14 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

The charitable company's Volunteer Centre (Inclusion) Services deliver objectives (a) to (e), fulfilling a unique role, serving the general population of the Glasgow City local authority area with information and support on how to volunteer, on the opportunities available and on how to overcome the issues and barriers that often prevent people's inclusion.

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DIRECTORS' REPORT

For the year ended 31 March 2023

Review of activities and key performance indicators (continued)

We connect people with the opportunities available, supporting and training organisations that host opportunities in both the public and third sectors and also working with organisations across all sectors to help their people volunteer.

In the year to 31 March 2023:

- We provided our digital services via opportunities.volunteerglasgow.org for 25,995 people.
- We provided 42 'Get Ready to Volunteer' sessions or bespoke workshops for 485 people, working in partnership with over 80 organisations in order to do so.
- We provided a range of additional, individual support services to a total of 745 people interested in volunteering including offline information and guidance. Following the relaxation of covid-19 restrictions, this work included (a) the resumption of face-to-face individual appointments in our office and (b) a new, weekly drop-in session in partnership with Skills Development Scotland at its premises in George Square.
- We promoted and administered the Government's Saltire Awards for Glasgow's young people aged 12-25 to recognise their volunteering, issuing 874 certificates in the year.
- We advertised 765 volunteering opportunities on behalf of public and third sector organisations, providing a range of associated guidance and support to those organisations in order to do so effectively; doing everything in our power to provide accurate information and to enable positive volunteering experiences.
- In addition, 25 people attended 'Smarter Volunteer Manager' training, 59 people attended our Volunteer Managers' networking events, 45 people attended our Opportunity Advertising workshops and 138 people are members of our online SLACK forum workspace for Volunteer Managers. 100% of participants rated our training as 'good' or 'excellent' with 91% agreeing they were better able to recruit, manage and retain volunteers as a result of attending training or networking sessions.

We also delivered accredited training in Skills for Customer Care through our SQA Approved Centre team as part of a wider suite of SQA courses including the Employability Award and the SVQ in Business and Administration.

As a result of these services, we have also been able to bring our unique insights to collaborations with partners on a range of development opportunities to meet the city's needs, for example:

- Co-hosting two Getting on Board trustee recruitment events to introduce volunteers to Third Sector organisations that needed Board members,
- Contributing to national work to track and mitigate the negative impacts on volunteering of the cost of living crisis,
- Working with the Health & Social Care Partnership to develop an initial response to the recommendations of the Socially Connected Glasgow Strategy,
- Publishing a report and recommendations for the UK Government Department for Work and Pensions (DWP) with evidence that DWP policy is a barrier to volunteering for disabled people,
- Working with a wide range of partners to increase inclusion for people with experience of the Community Justice system.
- Contributing to parental employability programmes facilitated by Clyde Gateway and partners.

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DIRECTORS' REPORT (continued)

For the year ended 31 March 2023

Review of activities and key performance indicators (continued)

Volunteer Glasgow's Befriending and Mentoring Services continued to engage people in relationships which provide rewarding and challenging experiences for volunteers; tailored support to young people and families; and community support for Seniors.

In the year to 31 March 2023:

- 88 children and young people were supported in building resilience, engaging in their community and achieving their potential. All of the young people enjoyed a wider range of age-appropriate activities and reported increases in confidence and self-esteem. 93% developed skills – interpersonal and/or practical.
- 10 young people whose mental wellbeing was fragile engaged in Wellbeing Programmes achieving outcomes around increased confidence and self-esteem, reduced isolation and increased community engagement.
- We supported 81 volunteer befrienders and mentors to deliver these outcomes with young people in the context of relevant policies and good practice developments.
- Our funders – BBC Children in Need, NLCF, the Jane Allan Trust, the Scottish Government and Glasgow's HSCP were joined by in-kind supporters Arnold Clark, KIND, Glasgow's Spirit of Christmas and Cineworld. Our friends at Professional Beauty Systems were fabulous in their fundraising for us.
- We supported 23 Seniors in Home Visiting matches. All of our Seniors felt less isolated, 87% were more active and 73% got out of the house more.
- We enabled and supported 20 volunteer Home Visitors to deliver these outcomes with our Seniors with support from the Robertson Trust, Befriending Networks and individual donors.

FINANCIAL REVIEW

Going Concern

Approximately 44% of funding for Volunteer Centre (Inclusion) Services is now in place until 2026 with a grant from Glasgow City Council (Communities Fund). When this is combined with the support in place from Scottish Government (in the form of a share of the Glasgow TSI grant which is currently in place until March 2024), we have c92% of the Service budget in 2023/24. Income from charitable activities will secure the remaining budget: our reliance on this – and additional development opportunity income – will increase year on year.

Grant funding is in place from the National Lottery Community Fund, BBC Children in Need (until Sept 2024) and the Henry Smith Charity (until Sept 2026) for 88% of our current Befriending & Mentoring Services. Grant funding from additional sources has already reduced by c25% in the first half of 2023/24 and we have implemented plans to manage and mitigate service reductions.

We are working on an ongoing basis to secure alternative and additional funding to sustain, develop and increase services in response to the city's needs in the face of increased costs and an increasingly competitive grant funding environment. We are reviewing and improving our fundraising strategy and action plan in parallel with the development of our new Strategic Plan.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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DIRECTORS' REPORT (continued)

For the year ended 31 March 2023

Going Concern (continued)

We have taken opportunities to further reduce some overhead costs wherever possible and our reserves have been maintained in order to be able to (a) meet the costs of potential liabilities and (b) make appropriate investments to help deliver our charitable objectives.

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

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

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves Policy

The company must hold adequate reserves to pursue its charitable objectives and to meet the costs of potential liabilities. At 31 March 2023, we held total funds of £136,302 (2022: £238,032) of which £107,930 (2022: £202,804) 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 of those obligations and potential liabilities and to make provision for fundraising costs. These are reflected in the designation of unrestricted funds noted below.

During 2020/21, 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 appropriately. Unrestricted funds have also been allocated to meet income shortfalls in our budgets and sustain much-needed services since April 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. The Board have conducted a review of the Articles in 2023 and, subject to further advice, will seek approval from the members at the AGM for a small number of amendments which clarify specific clauses.

The Board of Directors currently operates with two formal Sub-committees with delegated authority via agreed terms of reference for Audit and Staffing.

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DIRECTORS' REPORT (continued)

For the year ended 31 March 2023

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 staff 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 normally reviewed alongside all other staff remuneration. In 2022/23, the Board agreed for all staff to receive a flat-rate pay award consistent with the increase in the Real Living Wage following an updated benchmarking review of staff posts, grades and selection criteria. This was only the third cost of living pay award since 2011. The Directors are determined to do everything possible 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, the cost of living crisis and covid-19 recovery.

Between January 2022 and February 2023, as part of a range of measures to manage the budget for Volunteer Centre (Inclusion) Services and to avoid compulsory redundancies, the Board accepted three staff offers of voluntary redundancy and a salary regrading offer from the Chief Executive alongside a process for prioritising the most appropriate elements of an overall reduction in Volunteer Centre (Inclusion) Services.

Related Party relationships

The charitable company has always had a significant reliance on the support available from both Glasgow City Council and the Scottish Government, both of which provide funding to enable the charitable company to carry out its charitable objectives. The sums received and the related project costs are as shown in the financial statements. The Directors may invite representatives of the Council and other statutory bodies to Board and/or general meetings. 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:

- Continued engagement with our funders and stakeholders, 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, and relevant national and local strategies and action plans including Scotland's Volunteering for All framework and Action Plan, the Socially Connected Glasgow Strategy, Glasgow's Local Employability Partnership Delivery Plan and the Community Action Plan.

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DIRECTORS' REPORT (continued)

For the year ended 31 March 2023

Risk Management (continued)

- Effective planning and preparation in the context of additional uncertainty over future income for Befriending & Mentoring Services, cost inflation, and sustainability of services 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.
- Reviewing and updating our data protection and processing policies and procedures to ensure ongoing compliance with UK GDPR and cyber security regulations and standards.

PLANS FOR FUTURE PERIODS

Future Developments with a Clear Vision

We will be working over the next few months to renew our Strategic Plan ambitions with a focus on the priority actions and key change projects that will best serve the needs of the city.

We will do so in the context of (a) the unique contributions our Volunteer Centre (Inclusion) Services can continue to make to fulfil shared national and local outcomes, and (b) our considerable depth of expertise in delivering high-quality Befriending & Mentoring, Training & SQA Centre Services.

We are focussed on providing leadership for the renewal of the city's shared Volunteering Strategy and facilitating a process to identify the priority contributions of all the partners involved, on behalf of Glasgow's Community Planning Partnership.

We want to work in partnership with a wide range of stakeholders to help the city to "get it right for every child", to deliver the best possible model and range of employability services, to support and connect people when they are isolated, to reduce inequalities and to increase health & wellbeing outcomes.

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, CT, 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 05 November 2023 and signed on their behalf by:



 T Berry
 Director

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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STATEMENT of DIRECTORS' RESPONSIBILITIES

For the year ended 31 March 2023

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 2023 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 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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
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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
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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; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

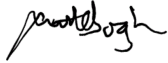
There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override 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
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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
CT
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh, EH3 6NL

06 November 2023
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**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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**STATEMENT of FINANCIAL ACTIVITIES
(including Income and Expenditure Account)**

For the year ended 31 March 2023

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2023 £	Un- Restricted Funds £	Restricted Funds £	Total 2022 £
Income from:							
Donations and grants	4	-	451,655	451,655	978	455,007	455,985
Investment income	5	279	-	279	27	-	27
Charitable Activities	6	602	27,597	28,199	3,712	14,083	17,795
Total income		881	479,252	480,133	4,717	469,090	473,807
Expenditure on:							
Charitable activities	7,8,9	107,037	474,826	581,863	114,529	513,615	628,144
Total expenditure	10	107,037	474,826	581,863	114,529	513,615	628,144
Net income/(expenditure) before transfers		(106,156)	4,426	(101,730)	(109,812)	(44,525)	(154,337)
Transfers between funds	17	11,282	(11,282)	-	-	-	-
Net income/(expenditure) before other recognised gains and losses		(94,874)	(6,856)	(101,730)	(109,812)	(44,525)	(154,337)
Reconciliation of funds:							
Total funds brought forward		202,804	35,228	238,032	312,616	79,753	392,369
Total funds carried forward		107,930	28,372	136,302	202,804	35,228	238,032

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 17 to 27 form part of these financial statements.

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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BALANCE SHEET

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	13		7,849		10,906
Current assets					
Debtors	14	42,464		15,367	
Cash at bank and in hand	20	185,497		282,799	
		-----		-----	
			227,961		298,166
Liabilities: amounts due within one year	15	(99,508)		(71,040)	
		-----		-----	
Net current assets			128,453		227,126
			-----		-----
Total assets less current liabilities			136,302		238,032
			-----		-----
Net assets			136,302		238,032
			=====		=====
Funds					
Unrestricted funds	17		107,930		202,804
Restricted funds	17		28,372		35,228
			-----		-----
			136,302		238,032
			=====		=====

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

05 November 2023

The financial statements were approved and authorised for issue by the Directors on and are signed on their behalf by:



.....
T Berry

Registered No. SC166042
Charity No. SC005462

The notes on pages 17 to 27 form part of these financial statements.

**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 2023

	Notes	2023	2022
		£	£
Cash flows from operating activities			
Net cash (used on)/provided by operating activities	19	(97,302)	(136,336)
		-----	-----
Cash flow from investing activities			
Purchase of tangible fixed assets		-	(11,950)
Change in cash and cash equivalents in the year		(97,302)	(148,286)
Cash and cash equivalents brought forward		282,799	431,085
		-----	-----
Cash and cash equivalents carried forward	20	185,497	282,799
		=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES****NOTES to the FINANCIAL STATEMENTS****For the year ended 31 March 2023****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 2. The directors named on page 2 are members elected at the company's AGM. 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 accepted the offer of grant funding from Glasgow City Council for the period to March 2026 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.

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 2023

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.

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

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

3. Accounting policies (continued)

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.

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 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Grants	-	441,530	441,530	-	449,581	449,581
Donations	-	10,125	10,125	978	5,426	6,404
	-	451,655	451,655	978	455,007	455,985
	=====	=====	=====	=====	=====	=====

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

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

4. Donations and grants (continued)

Included within income relating to grant income are the following grants	2023	2022
	£	£
Restricted Funds		
Glasgow City Council – Communities Fund	130,971	138,797
GCVS Glasgow Promise Partnership Grant	1,000	-
NHSGG&C	-	4,560
Scottish Government Third Sector Interface (VG share)	142,236	142,237
Scottish Government for DWP Work	-	7,500
YPBS Wellbeing Program	9,253	-
Big Lottery Fund	20,583	12,395
Befriending Network	1,640	5,693
BBC Children in Need	29,462	16,722
Intandem Project	45,785	39,477
Included Project	-	12,000
Henry Smith Grant	55,600	55,200
Robertson Trust	5,000	10,000
Chance to Succeed Grant	-	5,000
	-----	-----
	441,530	449,581
	=====	=====

5. Investment income	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Bank interest	279	-	279	27
	=====	=====	=====	=====

6. Income from Charitable Activities	Unrestricted Funds 2023	Restricted funds 2023	Total 2023	Total 2022
	£	£	£	£
Other incoming resources	602	27,597	28,199	17,795
	=====	=====	=====	=====

**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 2023

7. Direct Costs	Activities	Total 2023	Total 2022	
	£	£	£	
Other direct charitable expenditure	40,031	40,031	44,493	
Wages and salaries	341,722	341,722	360,806	
National insurance pension	31,235	31,235	29,024	
Pension cost	11,504	11,504	11,844	
Redundancy cost	-	-	10,005	
	-----	-----	-----	
	424,492	424,492	456,172	
	=====	=====	=====	
8. Support Costs	Activities	Total 2023	Total 2022	
	£	£	£	
Office costs	42,406	42,406	50,115	
Management and administration	12,751	12,751	9,007	
Wages and salaries	82,076	82,076	87,896	
National insurance	5,662	5,662	8,009	
Pension cost	2,637	2,637	4,496	
	-----	-----	-----	
	145,532	145,532	159,523	
	=====	=====	=====	
9. Governance costs	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Auditor's remuneration	9,575	-	9,575	9,660
Professional fees	2,264	-	2,264	2,789
	-----	-----	-----	-----
	11,839	-	11,839	12,449
	=====	=====	=====	=====
10. Analysis of Expenditure by Expenditure Type	Staff Costs 2023	Other Costs 2023	Total 2023	Total 2022
	£	£	£	£
Expenditure on raising voluntary income	-	4	4	-
	-----	-----	-----	-----
Costs of raising funds	-	4	4	-
Activities undertaken directly – project costs	474,836	95,184	570,020	615,695
Expenditure on governance	-	11,839	11,839	12,449
	-----	-----	-----	-----
	474,836	107,027	581,863	628,144
	=====	=====	=====	=====

**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 2023

11. Net Income	2023	2022
	£	£
This is charged after charging:		
Depreciation of tangible fixed assets – owned by the charity	3,057	3,024
Auditor's remuneration – audit	9,575	9,660
Pension costs	14,141	16,340
	=====	=====

During the year no directors received any remuneration or benefits in kind or expenses (2022: £Nil)

12. Staff costs	2023	2022
	£	£
Staff costs were as follows:		
Wages and salaries	406,752	448,702
Redundancy costs	17,046	10,005
Social security costs	36,897	37,033
Other pension costs	14,141	16,340
	-----	-----
	474,836	512,080
	=====	=====
	No.	No.
The number of persons employed by the charity during the year was as follows:	19	21
	=====	=====

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 £43,566 (2022: £51,200)

13. Tangible fixed Assets	Tenants Improvements	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	38,317	701	11,949	50,967
Additions	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2023	38,317	701	11,949	50,967
	-----	-----	-----	-----
Depreciation				
At 1 April 2022	38,317	-	1,744	40,061
Charge for year	-	70	2,987	3,057
	-----	-----	-----	-----
At 31 March 2023	38,317	70	4,731	43,118
	-----	-----	-----	-----
Net book value				
At 31 March 2023	-	631	7,218	7,849
	=====	=====	=====	=====
At 31 March 2022	-	701	10,205	10,906
	=====	=====	=====	=====

**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 2023

14. Debtors	2023	2022
	£	£
Prepayments and accrued income	42,464	15,367
	=====	=====
15. Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	10,315	4,238
Accruals and deferred income	89,193	66,802
	-----	-----
	99,508	71,040
	=====	=====
Deferred income relates to funding received in advance.		
Deferred income		
Deferred income at 1 April 2022		44,155
Resources deferred during the year		63,557
Amounts released from previous years		(44,155)

Deferred income at 31 March 2023		63,557
		=====
16. Financial Instruments	2023	2022
	£	£
Financial assets measured at amortised cost	227,961	298,166
	=====	=====
Financial liabilities measured at amortised cost	99,508	71,040
	=====	=====

**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 2023

17. Statement of Funds – 2023	Balance at 1 April 2022	Income	Expend- iture	Transfers in/out	Balance at 31 March 2023
	£	£	£	£	£
Designated funds					
Employment Liabilities	148,416	-	(17,046)	(17,118)	114,252
Property	41,440	-	(1,200)	(40,240)	-
Fundraising	4,658	-		(3,158)	1,500
Service Delivery	20,821	-	(20,821)	-	-
	-----	-----	-----	-----	-----
General Funds					
General Funds – all funds	(12,531)	881	(67,970)	71,798	(7,822)
	-----	-----	-----	-----	-----
Total Unrestricted Funds	202,804	881	(107,037)	11,282	107,930
	-----	-----	-----	-----	-----
Restricted funds					
Volunteering Services	-	300,981	(282,153)	(18,828)	-
Drumchapel Home Visiting & Daycare Service	5,668	6,640	(19,147)	8,279	1,440
South West Young Persons Befriending Service	13,130	75,801	(77,714)	-	11,217
Intandem Mentoring Programme	12,787	45,785	(46,402)	-	12,170
North East Young Persons Befriending Service	2,910	50,045	(49,410)	-	3,545
Covid-19 Response Service	733	-	-	(733)	-
	-----	-----	-----	-----	-----
Total Restricted Funds	35,228	479,252	(474,826)	(11,282)	28,372
	-----	-----	-----	-----	-----
Total Funds	238,032	480,133	(581,863)	-	136,302
	=====	=====	=====	=====	=====

**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 2023

Statement of Funds - 2022	Balance at 1 April 2021 £	Income £	Expend- iture £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds					
IT Development Fund	12,000	-	(11,950)	50	-
Employment Liabilities	154,762	-	(10,005)	3,659	148,416
Property	59,160	-	-	(17,720)	41,440
Fundraising	7,000	-	(2,179)	(163)	4,658
Service Development	10,000	-	(9112)	(888)	-
Service Delivery	67,528	-	(64,427)	17,720	20,821
	-----	-----	-----	-----	-----
General Funds					
General Funds – all funds	2,166	4,717	(16,856)	(2,558)	(12,531)
	-----	-----	-----	-----	-----
Total Unrestricted Funds	312,616	4,717	(114,529)	-	202,804
	-----	-----	-----	-----	-----
Restricted funds					
Volunteering Services	-	314,645	(314,645)	-	-
Drumchapel Home Visiting & Daycare Service	7,753	16,604	(18,689)	-	5,668
West Young Persons Befriending Service	-	-	-	-	-
South West Young Persons Befriending Service	16,261	68,599	(71,730)	-	13,130
Intandem Mentoring Programme	14,560	39,477	(41,250)	-	12,787
North East Young Persons Befriending Service	22,130	29,765	(48,985)	-	2,910
Covid-19 Response Service	19,049	-	(18,316)	-	733
	-----	-----	-----	-----	-----
Total Restricted Funds	79,753	469,090	(513,615)	-	35,228
	-----	-----	-----	-----	-----
Total Funds	392,369	473,807	(628,144)	-	238,032
	=====	=====	=====	=====	=====

The projects/services managed by the charity at the year end 2022 and 2023 are listed below:

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.

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.

Volunteer Centre (Inclusion) Services - fulfil a unique role, serving the general population of the Glasgow City local authority area with information and support on how to volunteer, on the volunteering opportunities available and on how to overcome the issues and barriers that often prevent people's inclusion.

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

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2023

18. Analysis of Net Assets Between Funds	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tangible fixed assets	7,849	-	7,849
Current assets	153,168	74,793	227,961
Creditors due within one year	(53,087)	(46,421)	(99,508)
	-----	-----	-----
	107,930	28,372	136,302
	=====	=====	=====

Analysis of Net Assets Between Funds - 2022	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	10,906	-	10,906
Current assets	218,783	79,383	298,166
Creditors due within one year	(26,885)	(41,115)	(71,040)
	-----	-----	-----
	202,804	35,228	238,032
	=====	=====	=====

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	(101,730)	(154,337)
Adjustment for:		
Depreciation charges	3,057	3,025
(Increase)/decrease in debtors	(27,097)	1,345
Increase in creditors	28,468	11,610
Acquisition of fixed assets	-	2,021
	-----	-----
Net cash provided by/(used in) operating activities	(97,302)	(136,336)
	=====	=====

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

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2023

20. Analysis of Cash and Cash Equivalents	2023	2022
	£	£
Cash in hand	1,804	1,803
Bank current account	55,797	43,379
Bank deposit account	127,896	237,617
	-----	-----
	185,497	282,799
	=====	=====

21. Analysis of changes in net debt	As at 31 March 2022	Cashflows	As at 31 March 2023
	£	£	£
Cash	282,799	(97,302)	185,497
	=====	=====	=====

22. Pensions

The charity operates a defined contribution scheme for its employees. The charge to the income and expenditure account was £14,141 (2022: £16,340). There were contributions outstanding at the year end of £1,101 (2022: £2,492).

23. Operating lease commitments

At 31 March 2023, the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2023	2022
	£	£
Amounts payable:		
Within 1 year	7,997	13,697
Between 1 and 5 years	373	869
	-----	-----
	8,369	14,566
	=====	=====

24. 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. The sums received and the related project costs are as shown in the financial statements.

25. Controlling party

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