

**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 2022



**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 2022

Directors

T Berry, Chair
A Kirkwood
S Burgess
G Cowan (resigned 21 April 2021)
C Anderson
D Petrie
E Kauranen
A Fernandez
S Reid
V Kaye
S Parkinson
P Royle

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 (Chief Executive)

Company Secretary

D Maxwell (resigned 2 September 2021)
V Kaye (appointed 2 September 2021)

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
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DIRECTORS' REPORT

For the year ended 31 March 2022

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 2022. 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 19 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.

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DIRECTORS' REPORT

For the year ended 31 March 2022

Review of activities and key performance indicators

The charitable company's Volunteering Services deliver objectives (a) to (e), fulfilling a unique role, serving the general population of the whole 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.

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.

As a result of these services, we have also been able to bring our unique insights to our collaborations with partners on a range of development opportunities to meet the city's needs. These included contributing to the development of Scotland's Volunteering Action Plan, facilitating the partnership on volunteering between the Department for Work and Pensions (DWP) and Scotland's Third Sector Interfaces (TSIs), managing a survey project to evidence that DWP policy is a barrier to volunteering for disabled people, and working with a wide range of partners such as Elevate and Community Justice Glasgow to increase inclusion and to take forward a number of actions for Glasgow's Social Recovery Taskforce (Volunteering work stream).

In the year to 31st March 2022:

- We provided our digital services via opportunities.volunteerglasgow.org for 36,454 people.
- We provided 26 'Get Ready to Volunteer' sessions for 412 people, working in partnership with a range of organisations in order to do so.
- We provided a range of additional, individual support services to a total of 763 people interested in volunteering including offline information and guidance.
- We promoted and administered the Government's Saltire Awards for Glasgow's young people aged 12-25 to recognise their volunteering, issuing 635 certificates in the year.
- We advertised 376 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. 93% rated the service as 'excellent' or 'good'.
- In addition, 26 people attended 'Smarter Volunteer Manager' training, 41 people attended our Volunteer Managers' networking events and 95 people participated in the online forum workspace for Volunteer Managers. 100% of participants rated our training as 'very good' with 99% 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 and worked with the Included programme at Yoker Community Campus.

The charitable company's community-based Befriending & Mentoring Services enable people to volunteer specifically as befrienders and mentors, helping the city to "get it right for every child" and providing community support services for adults when they need them.

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DIRECTORS' REPORT (continued)

For the year ended 31 March 2022

In the year to 31st March 2022:

- We helped the city to “get it right for every child” by reducing isolation and the impact of adverse childhood experiences for 76 children and young people: all of our young people reported an increase in self-esteem, self-confidence and the ability to cope with everyday situations. And all had increased access to age appropriate activities. 97% developed better social skills and had improved relationships.
- We enabled and supported 68 people to volunteer as befrienders and mentors to deliver these outcomes with our young people.
- Most of our young people were referred by Glasgow City Health and Social Care Partnership and we worked with a range of partners to deliver a vital element of support to families.
- We saved the taxpayer £2.73 for every £1 invested (Inspiring Scotland, intandem programme report, 2019) with funding and in-kind support from BBC Children in Need, the National Lottery Community Fund, the Henry Smith Charity, the Jane Allan Trust, the Kiltwalk, Scottish Government (for intandem administered by Inspiring Scotland), Arnold Clark, KIND, Glasgow Spirit of Christmas, Cineworld, Connected Scotland and our amazing individual donors.
- We successfully renewed both our Quality in Befriending (excellence level) Award in February and Scottish Mentoring Network Quality Award in May.
- We also supported 24 Seniors in Drumchapel in partnership with local agencies and statutory services: all of our Seniors felt less isolated, 72% were more active and 70% got out of the house more.
- We enabled and supported 19 people to volunteer as home visitors and telephone befrienders to deliver these outcomes with our Seniors with support from the Robertson Trust and individual donors.

FINANCIAL REVIEW

Going Concern

A significant proportion of funding is currently in place until 2023 with grants from a number of sources including Scottish Government and Glasgow City Council (March 2023), the Robertson Trust and the Henry Smith Charity (Sept 2023). Grant funding from the National Lottery Community Fund and BBC Children in Need is in place until 2024. Our activities to secure additional funding and sustain, develop and increase services in response to the city's needs are ongoing. We have taken opportunities to reduce overhead costs 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.

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 in operational existence until 2024 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.

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

For the year ended 31 March 2022

Reserves Policy

The company must hold adequate reserves to pursue its charitable objectives and to meet the costs of potential liabilities. At 31 March 2022, we held total funds of £238,032 (2021: £392,369) of which £202,804 (2021: £312,616) 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 March 2022 of potential property and staff employment liabilities and to make provision for fundraising costs and service delivery. 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 of Directors currently operates with two Sub-committees with delegated authority via agreed terms of reference for Audit and Staffing.

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 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 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.

In 2022, as part of a range of measures to approve a break even, reduced budget for Volunteering Services and to avoid compulsory redundancies, the Board accepted two 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 Volunteering Services.

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DIRECTORS' REPORT (continued)

For the year ended 31 March 2022

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. 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 in the context of the ongoing covid-19 pandemic 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 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.
- Effective planning and preparation in the context of additional uncertainty over future income, cost inflation, and sustainability of services following changes 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.
- Renewing our Strategic Plan ambitions with a focus on the priority actions and key change projects that will best serve the needs of the city.

PLANS FOR FUTURE PERIODS

Future Developments with a Clear Vision

Our ambition is to provide excellent services, ensuring 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 will continue providing community support services for adults when they need them. We are very grateful to our many grant funders, donors and supporters who are enabling us to do so much.

Stakeholders should be in no doubt that our Volunteering Services are heavily reliant on the continued support of both the Scottish Government and Glasgow City Council. Over the last four years, we have left no stone unturned in our quest to reduce that reliance, diversify income sources and to take every opportunity to reduce overheads. However, at this point, any further reductions in support from the Council or from Government will be devastating.

People's unpaid contributions to communities and the wider economy have never been more important, but many people are increasingly exhausted from responding to the covid-19 pandemic, significant sections of the population are suffering financial stress and have little or no time to spare to volunteer, and people who are reliant on social security support for long term illness or disabilities are discouraged from volunteering by DWP policy statements. There is no shortage of challenges to sustaining and increasing the enormous benefits that volunteering brings to individuals, communities, society and the economy.

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DIRECTORS' REPORT (continued)

For the year ended 31 March 2022

We will provide the necessary leadership in volunteering that can help shape our own priorities but also the actions of a wide variety of partners to best meet the city's needs. We will work with stakeholders to renew the city's Volunteering Strategy on behalf of Glasgow's Community Planning Partnership, agreeing local priorities for a shared action plan within the context of the new, national Volunteering Action Plan, the new Socially Connected Glasgow Strategy and the Community Action Plan.

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 07 September 2022 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 2022

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
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Opinion

We have audited the financial statements of the Volunteer Centre (the 'charitable company') for the year ended 31 March 2022 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 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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
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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
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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
CHIENE + TAIT LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh, EH3 6NL

08 September 2022

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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 2022

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2022 £	Un- Restricted Funds £	Restricted Funds £	Total 2021 £
Income from:							
Donations and grants	4	978	455,007	455,985	1,757	699,251	701,008
Investment income	5	27	-	27	86	-	86
Charitable Activities	6	3,712	14,083	17,795	21,237	-	21,237
Other Incoming Resources		-	-	-	152,000	-	152,000
Total income		4,717	469,090	473,807	175,080	699,251	874,331
Expenditure on:							
Raising funds		-	-	-	488	-	488
Charitable activities	7,8,9	114,529	513,615	628,144	27,625	697,090	724,715
Total expenditure	10	114,529	513,615	628,144	28,113	697,090	725,203
Net income/(expenditure) before transfers		(109,812)	(44,525)	(154,337)	146,967	2,161	149,128
Transfers between funds	17	-	-	-	(7,427)	7,427	-
Net income/(expenditure) before other recognised gains and losses		(109,812)	(44,525)	(154,337)	139,540	9,588	149,128
Reconciliation of funds:							
Total funds brought forward		312,616	79,753	392,369	173,076	70,165	243,241
Total funds carried forward		202,804	35,228	238,032	312,616	79,753	392,369

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
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BALANCE SHEET

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	13	10,906			4,003
Current assets					
Debtors	14	15,367		16,712	
Cash at bank and in hand	20	282,799		431,085	
		-----		-----	
		298,166		447,797	
Liabilities: amounts due within one year	15	(71,040)		(59,431)	
		-----		-----	
Net current assets			227,126		388,366
			-----		-----
Total assets less current liabilities			238,032		392,369
			-----		-----
Net assets			238,032		392,369
			=====		=====
Funds					
Unrestricted funds	17		202,804		312,616
Restricted funds	17		35,228		79,753
			-----		-----
			238,032		392,369
			=====		=====

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

07 September 2022

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 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)**

STATEMENT of CASH FLOWS

As at 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash (used on)/provided by operating activities	19	(136,336)	99,739
		-----	-----
Cash flow from investing activities			
Purchase of tangible fixed assets		(11,950)	-
Change in cash and cash equivalents in the year		(148,286)	99,739
Cash and cash equivalents brought forward		431,085	331,346
		-----	-----
Cash and cash equivalents carried forward	20	282,799	431,085
		=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
and EMPLOYMENT INITIATIVES****NOTES to the FINANCIAL STATEMENTS****For the year ended 31 March 2022****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 2024 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 2022

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
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

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 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Grants	-	449,581	449,581	-	694,503	694,503
Donations	978	5,426	6,404	1,757	4,748	6,505
	-----	-----	-----	-----	-----	-----
	978	455,007	455,985	1,757	699,251	701,008
	=====	=====	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

4. Donations and grants (continued)

Included within income relating to grant income are the following grants	2022 £	2021 £
Restricted Funds		
Glasgow City Council – Communities Fund	138,797	74,593
Glasgow City Council – IGF Grant (Volunteering)	-	162,819
Glasgow City Council – IGF Grant (Elderly Home Visiting and Day Care Service)	-	17,134
NHSGG&C	4,560	-
South West Young Persons Befriending Service IGF Grant	-	19,991
West Young Persons Befriending Service IGF Grant	-	15,867
Pollokshields & Southside Central Volunteering Initiative IGF Grant	-	11,000
Scottish Government Third Sector Interface (VG share)	142,237	142,236
Scottish Government for DWP Work	7,500	-
Carers Grants	-	-
The National Lottery Community Fund	12,395	65,670
Befriending Network	5,693	-
BBC Children in Need	16,722	33,040
CIS Training Grant	-	-
intandem Project	39,477	51,915
Included Project	12,000	12,000
Scottish Govt Wellbeing Fund	-	10,856
Covid-19 Response Fund	-	34,882
Henry Smith Grant	55,200	27,500
Robertson Trust	10,000	5,000
Chance to Succeed Grant	5,000	10,000
	-----	-----
	449,581	694,503
	=====	=====

5. Investment income	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Bank interest	27	-	27	86
	=====	=====	=====	=====

6. Income from Charitable Activities	Unrestricted Funds 2021 £	Restricted funds 2021 £	Total 2022 £	Total 2021 £
Other incoming resources	3,712	14,083	17,795	21,237
	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2022

7. Direct Costs	Activities	Total	Total	
	£	2022	2021	
		£	£	
Other direct charitable expenditure	44,493	44,493	48,037	
Wages and salaries	360,806	360,806	420,348	
National insurance pension	29,024	29,024	35,350	
Pension cost	11,844	11,844	15,567	
Redundancy cost	10,005	10,005	-	
	-----	-----	-----	
	456,172	456,172	519,302	
	=====	=====	=====	
8. Support Costs	Activities	Total	Total	
	£	2022	2021	
		£	£	
Office costs	50,115	50,115	74,257	
Management and administration	9,007	9,007	23,674	
Wages and salaries	87,896	87,896	70,908	
National insurance	8,009	8,009	5,592	
Pension cost	4,496	4,496	3,305	
	-----	-----	-----	
	159,523	159,523	177,736	
	=====	=====	=====	
9. Governance costs	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	2022	2022	£	£
	£	£		
Auditor's remuneration	9,660	-	9,660	8,700
Professional fees	2,789	-	2,789	18,977
	-----	-----	-----	-----
	12,449	-	12,449	27,677
	=====	=====	=====	=====
10. Analysis of Expenditure by Expenditure Type	Staff	Other	Total	Total
	Costs	Costs	2022	2021
	2022	2022	£	£
	£	£		
Expenditure on raising voluntary income	-	-	-	488
	-----	-----	-----	-----
Costs of raising funds				488
Activities undertaken directly – project costs	512,080	103,615	615,695	697,038
Expenditure on governance	-	12,449	12,449	27,677
	-----	-----	-----	-----
	512,080	116,064	628,144	725,203
	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2022

11. Net Income	2022	2021
	£	£
This is charged after charging:		
Depreciation of tangible fixed assets – owned by the charity	3,024	3,835
Auditor's remuneration – audit	9,660	8,700
Pension costs	16,340	18,872
	=====	=====

During the year no directors received any remuneration or benefits in kind or expenses (2021: £Nil)

12. Staff costs	2022	2021
	£	£
Staff costs were as follows:		
Wages and salaries	448,702	500,190
Redundancy costs	10,005	9,162
Social security costs	37,033	40,942
Other pension costs	16,340	18,872
	-----	-----
	512,080	569,166
	=====	=====
	No.	No.
The number of persons employed by the charity during the year was as follows:		
	21	24
	=====	=====

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 £51,200 (2021: £51,208)

13. Tangible fixed Assets	Freehold Property	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	38,317	17,082	8,937	64,336
Additions	-	-	11,949	11,949
Disposals	-	(16,381)	(8,937)	(25,318)
	-----	-----	-----	-----
At 31 March 2022	38,317	701	11,949	50,967
	-----	-----	-----	-----
Depreciation				
At 1 April 2021	38,317	13,079	8,937	60,333
Charge for year	-	1,281	1,743	3,024
On disposals	-	(14,360)	(8,936)	(23,296)
	-----	-----	-----	-----
At 31 March 2022	38,317	-	1,744	40,061
	-----	-----	-----	-----
Net book value				
At 31 March 2022	-	701	10,205	10,906
	=====	=====	=====	=====
At 31 March 2021	-	4,003	-	4,003
	=====	=====	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2022

14. Debtors	2022	2021
	£	£
Prepayments and accrued income	15,367	16,712
	=====	=====

15. Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	4,238	13,213
Accruals and deferred income	66,802	46,218
	-----	-----
	71,040	59,431
	=====	=====

Deferred income relates to funding received in advance.

Deferred income

Deferred income at 1 April 2021	32,500
Resources deferred during the year	44,155
Amounts released from previous years	(32,500)

Deferred income at 31 March 2022	44,155
	=====

16. Financial Instruments	2022	2021
	£	£
Financial assets measured at amortised cost	298,166	447,797
	=====	=====
Financial liabilities measured at amortised cost	71,040	59,431
	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2022

17. 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	-	(9,112)	(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 & 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 VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2021

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 projects/services managed by the charity at the year end 2021 and 2022 are listed below:

Drumchapel 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
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2022

17. Statement of Funds – 2022 (continued)

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 2022	Restricted Funds 2022	Total Funds 2022
	£	£	£
18. Analysis of Net Assets Between Funds			
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)
Creditors due in more than one year	-	-	-
	-----	-----	-----
	202,804	35,228	238,032
	=====	=====	=====

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
Analysis of Net Assets Between Funds - 2021			
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
	=====	=====	=====

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

	2022	2021
	£	£
Net income for the year (as per Statement of Financial Activities)	(154,337)	149,128
Adjustment for:		
Depreciation charges	3,025	3,835
Decrease/(increase) in debtors	1,345	(8,178)
Increase/(decrease) in creditors	11,610	(45,046)
Add loss on disposal of fixed assets	2,021	-
	-----	-----
Net cash provided by/(used in) operating activities	(136,336)	99,739
	=====	=====

**THE VOLUNTEER CENTRE – THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION
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NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2022

20. Analysis of Cash and Cash Equivalents	2022	2021
	£	£
Cash in hand	1,803	1,803
Bank current account	43,379	71,692
Bank deposit account	237,617	357,590
	-----	-----
	282,799	431,085
	=====	=====

21. Analysis of changes in net debt	As at 31 March 2021	Cashflows	As at 31 March 2022
	£	£	£
Cash	431,085	(148,286)	282,799
	=====	=====	=====

22. Pensions

The charity operates a defined contribution scheme for its employees. The charge to the income and expenditure account was £16,340 (2021: £18,872). There were contributions outstanding at the year end of £2,492 (2021: £2,507).

23. Operating lease commitments

At 31 March 2022, the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2022	2021
	£	£
Amounts payable:		
Within 1 year	13,697	15,950
Between 1 and 5 years	869	13,200
	-----	-----
	14,566	29,150
	=====	=====

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. Glasgow City Council has the right to nominate Observers. 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.