

Company Registration No. SC384410 (Scotland)

VOLUNTEER CENTRE EAST AYRSHIRE

(a company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

Scottish Charity No. : SC030266



VOLUNTEER CENTRE EAST AYRSHIRE

ORGANISATION INFORMATION

Directors Listed on Directors' Report

Company number SC384410

Charity number SC030266

Independent Examiner Ken McCracken B.Acc, C.A.
JRD LLP
11 Portland Road
Kilmarnock
KA1 2BT

Registered office Belford Mill
16 Brewery Road
Kilmarnock
KA1 3GZ

Bankers Bank of Scotland
30/34 King Street
Kilmarnock
KA1 4DN

VOLUNTEER CENTRE EAST AYRSHIRE

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VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2016

The Directors present their report and independently examined financial statements for the year ended 31 March 2016.

Legal and Administrative Information

Company Information

The Scottish Charity reference, company contact information and other administrative details are shown on the foregoing company information schedule.

Constitution

A copy of the constitution (Memorandum and Articles of Association), which deals with the appointment and termination of Trustees and other legal and administrative matters, is available from the Trustees at the registered address.

Board of Directors

Directors can be appointed or removed in accordance with the company's articles:

The following directors served during the financial year unless otherwise noted:

Jean Smith	Treasurer
Lena Easton	Chairperson
Robert Graham	Vice Chairperson
Kathleen Hignett	Secretary
Rachael Fenton	

There have been no Board changes since the year-end date. Morag McClurg is considered to be a trustee of the charity, although has still to be formally appointed as a director at Companies House.

There were no transactions during the year between the charity and a related party of any Trustee other than expenses actually incurred.

Independent Examiner

Ken McCracken B.Acc, C.A. of JRD LLP stands for reappointment as Independent Examiner of the accounts at the charity's forthcoming AGM.

Structure, Governance and Management

The voluntary committee of trustees meets every 3 months to set the policy and long term aims for the organisation. In addition to the management committee there are also standing sub-committees which deal with matters in more detail; finance, employment and marketing, there are also ad hoc committees such as the 'Investing in Volunteers', this sub committee also includes staff and operational volunteers.

The Volunteer Centre has a 'drop in to volunteer' office in Kilmarnock town centre and Cumnock. Both offices are open to the public on a part-time basis. The administration office is in a separate building in Kilmarnock. Outreach services are also offered in Jobcentres in Kilmarnock and Cumnock, and the Ayrshire College, Kilmarnock Campus.

Recruitment and Appointment of Trustees

The voluntary committee of trustees is elected at the Annual General Meeting to serve for a single year. Membership is open to anyone who supports the aims and objectives of the Volunteer Centre East Ayrshire. The majority of the current trustees have all served for more than 3 years. Many of the trustees also serve as trustees to other organisations and have a depth of experience within the voluntary sector. The organisation is actively seeking additional members with a diversity of experiences and backgrounds. Potential trustees are invited to attend management committee meetings as observers to help decide whether to join the committee.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2016

Induction and Training of Trustees

All new trustees receive induction training and a manual which gives an overview of the work of the Volunteer Centre. Trustees keep up to date with changes in the legislation which affect the Volunteer Centre and training on the responsibilities of trustees is available to all trustees.

Organisational Structure

The Management Committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Committee members are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

The organisation has a full time manager who is responsible for the day to day operation of the Volunteer Centre and manages the staff on behalf of the trustees. The manager reports directly to the committee. There are also 2-part time volunteer development workers and a full time information worker. In addition to the core functions of a Volunteer Centre, there is a befriending project which employs a full time coordinator.

The work of the group is assisted by 3 volunteer administrators and around 55 project volunteers mainly involved in befriending. The Trustees recognise the significant contribution of both paid and voluntary staff.

Voluntary Help and Gifts in Kind

Volunteer Centre East Ayrshire recognises and values the work of volunteers who have helped achieve the result of the past year. The Volunteer Centre East Ayrshire also recognises the value of gifts in kind from the local authority such as rates relief on property.

Related Parties

The Volunteer Centre East Ayrshire is an independent organisation. It works in partnership with a range of organisations including Voluntary Action Scotland, Voluntary Action South Ayrshire, Volunteer Scotland, East Ayrshire Council, and Generations Working Together. It has a formal partnership agreement with the Council of Voluntary Organisations (East Ayrshire) Ltd to form Voluntary Action East Ayrshire which is recognised as the Third Sector Interface for East Ayrshire.

Risk Assessment

The trustees try to identify all major risks which could affect operation, performance and the needs of the funders. This includes changes in legislation, funding and financial procedures.

The Trustees consider the key risk to the organisation to be the uncertainty of core funding beyond the existing sources which is relatively short term. Alternative sources of funding are being considered for the future continuity and development of the organisation. Funding additional to core in the current year includes Integrated Care Fund and The Robertson Trust for a befriending project and Voluntary Action Fund volunteers with additional support needs, both of which finished in March 2016. There will be continuation of funding towards the befriending project.

Additional identified risk areas which are being investigated include; the introduction of workplace pensions and the impact of Freedom of Information Act and Personal Safety and risks associated with working with vulnerable people.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2016

Objectives and Activities

The Volunteer Centre was established in 2000 as an independent, non-incorporated body with an elected management committee. It is recognised as a Scottish Charity. It works within the strategic aims of the East Ayrshire Community Planning and the Scottish Executive Volunteering Strategy.

Aim

The principal activity is to promote and develop volunteering within East Ayrshire.

Objectives for the Period

- Young People are enthused by, and involved in, volunteering
- Barriers to volunteering are being dismantled and the opportunity gap is closing
- Volunteers are welcomed and valued, and are given guidance, training and support by those organisations that engage them
- Through raised organisational standards, the impact of volunteering on individuals, organisations and communities can be measured and maximised

Achievements and Performance

- Promoted youth volunteering through networking presentations for the Saltire Award, appointing some Saltire Ambassadors
- Through working with key agencies increased the number of people volunteering than the previous year
- Promoted volunteering by taking part in promotional events and talks including pre-retirement and student fairs, school projects and events aimed at the elderly.
- Increased the number of groups which involve volunteers on the database
- Assisted groups to register through Volunteer Scotland Disclosure Services
- Ayrshire agent for Generations Working Together
- Organiser of Ayrshire Social Isolated and Loneliness Network
- Established a programme of contact/reviews with volunteer engaging groups
- Maintained and increased links with strategic partners
- Participated in promoting volunteering through a range of events such as Volunteers' Week, International Volunteers Day

Financial Review

During the year, the Volunteer Centre prioritised fundraising and income generation to decrease reliance on grant income and investigations into becoming part of the social economy. Investigations into possible areas of operation are continuing.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2016

Reserves policy

The main reason for holding reserves is to ensure that the Volunteer Centre has enough resources to fund the core programme. It is policy not to commit funds that it does not have.

The Volunteer Centre is working towards a reserve level of 6 month's unrestricted reserves in the long term; this to include redundancy payments as well as a buy out of all contracts and leases.

The directors previously established a designated contingency fund and the balance of this fund at 31 March 2016 was £22,500 which represents less than two month's running costs at current operating levels. The trustees have set six months running costs as a target reserve for the future.

Principal Funding Sources

Volunteer Centre East Ayrshire receives a grant from the Scottish Government which is significantly higher than any other sources of income.

Review of Financial Year

The excess of expenditure over income for the year was £5,894 (2015: excess income over expenditure £10,715). The statement of financial activities is included at page 2 of the financial statements, which shows the restricted and unrestricted funds. A further detailed analysis of restricted and unrestricted funds is shown at note 10 to the financial statements.

Investment Policy and Objectives

The Volunteer Centre East Ayrshire aims to maximise the value of all monies and therefore trustees have the power to invest in such assets as they see fit.

Future Plans

The Third Sector Interface East Ayrshire continues to operate and is reviewed on a regular basis by the Scottish Government, this is taking place during the current period – an outcome is expected in January 2017.

Volunteering and active citizenship continue to be an integral part of the strategy of the Scottish Government and also an underlying method of delivery of the East Ayrshire Single Outcome Agreement, the Community Plan, Local Community Action Plans.

The Volunteer Centre is also the main source of information and help to voluntary organisations which seek help and information on registering for Disclosures through Volunteer Scotland Disclosure Services and is an intermediary organisation able to accept Disclosures on behalf of other groups.

The Volunteer Centre will continue to work with the Generations Working Together to continue the Ayrshire wide network of intergenerational practice.

It is recognised that there is a need to strengthen the committee and recruit more Trustees with specific skills as well as raising the skill of existing trustees by offering additional training.

The Volunteer Centre is seeking a formal quality recognition award for the BEE Busy, Be Friend elderly befriending project.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2016

Statement of Directors'/Trustees' Responsibilities

The trustees (who are also directors of Volunteer Centre East Ayrshire for the purposes of company law) are responsible for preparing the Trustees' 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 trustees 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the 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.

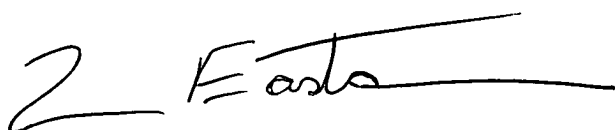
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) 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.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Annual Report

In addition to the formal Trustees' report, an annual report is produced by the Trustees containing more detailed information on the operational activities of the project. This annual report will be publicly available on request following the forthcoming AGM.

Approved by the Trustees on 28 December, 2016 and signed on their behalf by:



**Lena Easton
Director**

VOLUNTEER CENTRE EAST AYRSHIRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOLUNTEER CENTRE EAST AYRSHIRE

I report on the accounts of the charity for the year ended 31 March, 2016 which are set out on pages 2 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) – (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

**JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT**

28 December, 2016

VOLUNTEER CENTRE EAST AYRSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2016

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds 2016 £	Total Funds 2015 £
Income					
Donations, legacies and other	-	2,302	-	2,302	2,000
Charitable activities	-	-	-	-	-
Investments	145,436	590	-	146,026	182,020
Total Income	145,436	2,892	-	148,328	184,020
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	154,222	-	-	154,222	173,065
Other	-	-	-	-	-
Total Expenditure	154,222	-	-	154,222	173,065
Net Income/(Expenditure)	(8,786)	2,892	-	(5,894)	10,955
Transfers between funds	(814)	(507)	1,321	-	-
Net movement in funds	(9,600)	2,385	1,321	(5,894)	10,955
Funds Reconciliation					
Total balances brought forward	9,600	-	21,179	30,779	20,064
Total balances carried forward	-	2,385	22,500	24,885	31,019

An analysis of Income and Expenditure is included at Note 10 to the financial statements.

Expenditure are allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (d) to the financial statements.

VOLUNTEER CENTRE EAST AYRSHIRE**BALANCE SHEET
AS AT 31 MARCH 2016**

Company Registration No. SC384410 (Scotland)

	Notes	2016		2015	
		£	£	£	£
Fixed assets					
Tangible assets	4		-		-
Current assets					
Debtors	5	7,702		3,050	
Cash at bank	6	18,504		31,362	
		<u>26,206</u>		<u>34,412</u>	
Creditors: amounts falling due within one year	7	<u>(1,321)</u>		<u>(3,633)</u>	
Net current assets			<u>24,885</u>		<u>30,779</u>
Total assets less current liabilities			<u>24,885</u>		<u>30,779</u>
Funds of the charity					
Restricted income funds	9/10		-		9,600
Unrestricted income funds:					
General funds	9/10	2,385		-	
Designated funds	9/10	<u>22,500</u>		<u>21,179</u>	
Total unrestricted funds			<u>24,885</u>		<u>21,179</u>
Total Charity Funds			<u>24,885</u>		<u>30,779</u>

In preparing these financial statements:

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

The directors acknowledge their responsibilities for:


- i. ensuring that the company keeps accounting records which comply with Section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

VOLUNTEER CENTRE EAST AYRSHIRE

**BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2016**

Company Registration No. SC384410 (Scotland)

The financial statements were approved by the Board on 28 December 2016
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Lena Easton', with a large '2' written to the left of the signature.

**Lena Easton
Director**

VOLUNTEER CENTRE EAST AYRSHIRE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016		2015	
		£	£	£	£
Income					
Donations, legacies and other		2,302		2,000	
Charitable activities		146,026		182,020	
Investments		-		-	
	10		148,328		184,020
Expenditure					
Staff costs	2	123,452		132,235	
Training and conference costs		1,266		4,771	
Travelling costs	2	3,484		5,638	
Volunteer expenses		3,602		1,995	
Rent and related facility costs	7	15,344		16,926	
Insurance		1,214		1,175	
Repairs and maintenance		-		358	
Postage, stationery and advertising		36		2,859	
Telephone and communications		4,156		4,493	
Subscriptions		280		1,365	
Sundry expenses		102		201	
Independent examiner/Accountancy fees		930		930	
Payroll bureau		240		240	
Bank charges		116		119	
			154,222		173,305
Excess (expenditure)/income for year			(5,894)		10,715

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015), the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in January 2015, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies (continued)

(d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of raising funds comprise the costs associated with attracting voluntary income and grants.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes specific costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time pro-rata.

(e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 4 years.

2 Staff costs and numbers

Staff costs were as follows:

	2016 £	2015 £
Salaries and wages	113,826	121,587
Social security costs	9,626	10,648
	<u>123,452</u>	<u>132,235</u>

The number of employees during the year, on the basis of headcount, was :-

Project manager	1
Project workers	5
	<u>6</u>

Trustees are not remunerated but are reimbursed for expenses incurred. There were no expenses paid during the year to any trustee (2015: Nil).

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

3 Taxation

The company is a registered as a Scottish charity and is exempt from taxation. It is not registered for Value Added Tax and accordingly any such irrecoverable input tax is included in the expenditure concerned.

4 Tangible fixed assets

Computer and other office equipment was transferred from the former unincorporated body on 1 September 2010. These assets were fully depreciated and, in the opinion of the directors, had no market value at that date.

5 Debtors

	2016	2015
	£	£
Accrued grant income	7,500	-
Taxation and social security	202	3,050
	7,702	3,050

6 Bank and cash balances

	2016	2015
	£	£
Bank current account	18,504	31,362
	18,504	31,362

7 Creditors : amounts falling due within one year

	2016	2015
	£	£
Trade creditors	241	1,863
Accrued charges	1,080	1,770
	1,321	3,633

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

8 Lease Commitments

The company has lease commitments in respect of 3 properties which currently run until 31 March 2017, in line with current funding.

9 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	-	-
Current Assets	7,500	3,706	15,000	26,206
Current Liabilities	(7,500)	(1,321)	7,500	(1,321)
Net Assets	-	2,385	22,500	24,885

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

10 Analysis of Statement of Financial Activities

	BEE Busy Project £	Volunteering £	Other Restricted Funds £	Total Restricted Funds £	Unrestricted Funds £	Designated Contingency Fund £	Total Funds 2016 £	Total Funds 2015 £
Income								
<i>Donations, legacies and other</i>								
Employment allowance	-	-	-	-	2,000	-	2,000	2,000
Other income	-	-	-	-	302	-	302	-
	-	-	-	-	2,302	-	2,302	2,000
<i>Charitable activities</i>								
Scottish Government	-	95,036	-	95,036	-	-	95,036	98,036
NHS	-	-	-	-	90	-	90	8,340
Big Lottery	-	-	-	-	-	-	-	21,401
East Ayrshire Council	-	-	-	-	-	-	-	5,375
Volunteer Scotland	-	8,900	-	8,900	500	-	9,400	9,400
Robertson Trust	11,500	-	-	11,500	-	-	11,500	11,500
Integrated Care Fund	30,000	-	-	30,000	-	-	30,000	24,600
Other charitable activities	-	-	-	-	-	-	-	3,368
	41,500	103,936	-	145,436	590	-	146,026	182,020
<i>Investments</i>								
Bank Interest	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Income	41,500	103,936	-	145,436	2,892	-	148,328	184,020
Expenditure								
Raising funds	-	-	-	-	-	-	-	-
Charitable activities:								
Charitable expenditure	46,322	106,730	-	153,052	-	-	153,052	172,135
Support costs	101	139	-	240	-	-	240	240
Governance costs	365	565	-	930	-	-	930	930
	46,788	107,434	-	154,222	-	-	154,222	173,305
Other	-	-	-	-	-	-	-	-
Total Resources Expended	46,788	107,434	-	154,222	-	-	154,222	173,305
Net Income/(Expenditure)	(5,288)	(3,498)	-	(8,786)	2,892	-	(5,894)	10,715
Transfers between funds	909	3,498	(5,221)	(814)	(507)	1,321	-	-
Net movement in funds	(4,379)	-	(5,221)	(9,600)	2,385	1,321	(5,894)	10,715
Reconciliation of funds								
Total funds brought forward	4,379	-	5,221	9,600	-	21,179	30,779	20,064
Total Funds Carried Forward	-	-	-	-	2,385	22,500	24,885	30,779