

**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 2017**

**Scottish Charity No. : SC030266**

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## **VOLUNTEER CENTRE EAST AYRSHIRE**

### **ORGANISATION INFORMATION**

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<b>Directors</b>	Listed on Directors' Report
<b>Company number</b>	SC384410
<b>Charity number</b>	SC030266
<b>Independent Examiner</b>	Ken McCracken B.Acc, C.A. JRD LLP 11 Portland Road Kilmarnock KA1 2BT
<b>Registered office</b>	Belford Mill 16 Brewery Road Kilmarnock KA1 3GZ
<b>Bankers</b>	Bank of Scotland 30/34 King Street Kilmarnock KA1 4DN

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# **VOLUNTEER CENTRE EAST AYRSHIRE**

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# **VOLUNTEER CENTRE EAST AYRSHIRE**

## **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of 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).

### **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	
Morag McClung	(appointed 29.12.16)

There have been no Board changes since the year-end date with the exception of Robert Graham who recently passed away. He will be sadly missed for his support, commitment to the organisation and his work within the community.

#### **Related Parties**

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.

# **VOLUNTEER CENTRE EAST AYRSHIRE**

## **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017**

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### **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.

### **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 key management personnel of the charity is the manager, Alice McArdle. 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.

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.

### **Pay Policy for Senior Staff**

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

### **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.

### **Risk Management**

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 Scottish Government funding beyond the existing sources (September 2018) which is short term. Alternative sources of funding are being considered for the future continuity and development of the organisation. An application to the Big Lottery for befriending work in the Shortlees area of Kilmarnock has been submitted, outcome expected in January 2018.

Funding additional to core in the current year includes Integrated Care Fund for a befriending project and a project which supports potential volunteers with additional support needs. It is anticipated that funding for both these projects will continue till at least March 2018 with a possibility of further funding for the befriending project beyond this.

Additional identified risk areas which are being investigated include; the introduction of the new GDPR (The General Data Protection Regulation), the impact of Freedom of Information Act and the outcome of the Scottish Government's review of Third Sector Interface (expected January 2018).

# **VOLUNTEER CENTRE EAST AYRSHIRE**

## **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017**

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### **Objectives and Activities**

#### **Objective**

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**

- Volunteer Centre East Ayrshire is a partner with Council of Voluntary Organisations (East Ayrshire) in the Third Sector Interface East Ayrshire and is recognised by Community Planning East Ayrshire and the Scottish Government
- Promoted youth volunteering through networking presentations for the Saltire Award, appointing Saltire Ambassadors
- Through working with key agencies increase the number of people volunteering including DWP, Allied Health Professionals, Ayrshire College
- 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
- Promote the value of nationally recognised standards frameworks in volunteering such as Investing in Volunteers and Volunteer Friendly
- 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, Befriending Week

### **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 2017**

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### **Reserves policy and Going Concern**

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. As a result of project funding ceasing, reserves of £10,000 have been utilised during the year leaving a balance of £12,500 in the contingency fund.

### **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 income over expenditure for the year was £4,486 (2016: gross expenditure £5,894). 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 12 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.

### **Plans for Future Periods**

Within the Third Sector Interface East Ayrshire, the Volunteer Centre will continue to promote and develop volunteering as well as supporting the Bee Busy Project to combat loneliness and isolation. The core work of the Volunteer Centre is reviewed on a regular basis by the Scottish Government, this is taking place during the current period – an outcome is expected in January 2018.

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, particularly with regard to recent legislation.

# **VOLUNTEER CENTRE EAST AYRSHIRE**

## **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017**

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### **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.

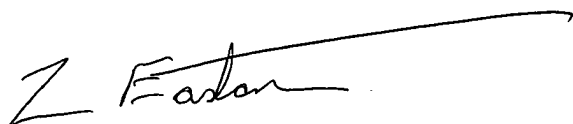
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) 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 21 December, 2017 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**

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I report on the accounts of the charity for the year ended 31 March, 2017 which are set out on pages 2 to 11.

### **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.

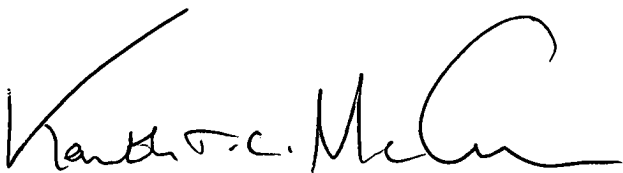
### **Basis of independent examiner's statement**

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**

**21 December, 2017**

**VOLUNTEER CENTRE EAST AYRSHIRE****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2017**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
<b>Income</b>					
Donations, legacies and other	-	3,918	-	3,918	2,302
Charitable activities	157,765	-	-	157,765	146,026
Investments	-	-	-	-	-
<b>Total Income</b>	<b>157,765</b>	<b>3,918</b>	<b>-</b>	<b>161,683</b>	<b>148,328</b>
<b>Expenditure</b>					
Raising funds	-	-	-	-	-
Charitable activities	157,197	-	-	157,197	154,222
Other	-	-	-	-	-
<b>Total Expenditure</b>	<b>157,197</b>	<b>-</b>	<b>-</b>	<b>157,197</b>	<b>154,222</b>
<b>Net Income/(Expenditure)</b>	<b>568</b>	<b>3,918</b>	<b>-</b>	<b>4,486</b>	<b>(5,894)</b>
<b>Transfers between funds</b>	<b>15,420</b>	<b>(5,420)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>15,988</b>	<b>(1,502)</b>	<b>(10,000)</b>	<b>4,486</b>	<b>(5,894)</b>
<b>Funds Reconciliation</b>					
Total balances brought forward	-	2,385	22,500	24,885	30,779
<b>Total balances carried forward</b>	<b>15,988</b>	<b>883</b>	<b>12,500</b>	<b>29,371</b>	<b>24,885</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

An analysis of Income and Expenditure is included at Note 12 to the financial statements.

**VOLUNTEER CENTRE EAST AYRSHIRE****BALANCE SHEET  
AS AT 31 MARCH 2017**

Company Registration No. SC384410 (Scotland)

	Notes	2017		2016	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		-		-
<b>Current assets</b>					
Debtors	6	15,500		7,702	
Cash at bank	7	<u>18,092</u>		<u>18,504</u>	
		33,592		26,206	
Creditors: amounts falling due within one year	8	<u>(4,221)</u>		<u>(1,321)</u>	
Net current assets			<u>29,371</u>		<u>24,885</u>
Total assets less current liabilities			<u><b>29,371</b></u>		<u><b>24,885</b></u>
<b>Funds of the charity</b>					
Restricted income funds	11/12		15,988		-
Unrestricted income funds:					
General funds	11/12	883		2,385	
Designated funds	11/12	<u>12,500</u>		<u>22,500</u>	
Total unrestricted funds			<u>13,383</u>		<u>24,885</u>
<b>Total Charity Funds</b>			<u><b>29,371</b></u>		<u><b>24,885</b></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:

- ensuring that the company keeps accounting records which comply with Section 386; and
- 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.

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

**VOLUNTEER CENTRE EAST AYRSHIRE**

**BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2017**

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**Company Registration No. SC384410 (Scotland)**

The financial statements were approved by the Board on 21 December 2017  
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Lena Easton', with a long horizontal stroke extending to the right.

**Lena Easton  
Director**

# **VOLUNTEER CENTRE EAST AYRSHIRE**

## **INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017		2016	
		£	£	£	£
<b>Income</b>					
Donations, legacies and other		3,918		2,302	
Charitable activities		157,765		146,026	
Investments		-		-	
	<b>12</b>		161,683		148,328
<b>Expenditure</b>					
Staff costs	<b>2</b>	123,119		123,452	
Training and conference costs		1,606		1,266	
Travelling costs	<b>2</b>	1,807		3,484	
Volunteer expenses		2,805		3,602	
Rent and related facility costs	<b>9</b>	15,988		15,344	
Insurance		1,224		1,214	
Repairs and maintenance		114		-	
Postage, stationery and advertising		4,122		36	
Telephone and communications		3,641		4,156	
Subscriptions		1,510		280	
Sundry expenses		126		102	
Independent examiner/Accountancy fees		720		930	
Payroll bureau		300		240	
Bank charges		115		116	
			157,197		154,222
<b>Excess (expenditure)/income for year</b>			<b>4,486</b>		<b>(5,894)</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1 Accounting policies**

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

**(a) Basis of accounting**

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). North Ayrshire Forum on Disability 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 note(s).

**(b) Preparation of accounts on a going concern basis**

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The charity is no longer as reliant on external grant funding and there are more than sufficient unrestricted funds (refer to Directors Report), in conjunction with known grant funding, to enable activities to continue for at least another 12 months.

**(c) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees 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.

**(d) Income**

All income is included in the statement of financial activities when the charity is entitled to the income,

Income from donations & legacies is 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.

Investment income is included when received.

**(e) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the auditor's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed. Although disclosed separately at note 12, governance costs now form part of charitable expenditure (page 3) under the current SORP.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2017**

**1 Accounting policies (continued)**

**(f) 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.

**(g) Leasing commitments**

Rentals paid under operating leases are charged to the Income and Expenditure account on a straight line basis over the period of the lease.

**(h) Pension costs and other post-retirement benefits**

The company operates a defined contribution scheme for the benefit of its employees. The cost of contributions are charged to the Income and Expenditure account in the year they are payable.

**(i) Other basic financial instruments**

The charity 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.

**(j) Debtors**

Short term debtors are measured at transaction price, less any impairment.

**(k) Deferred income**

Deferred income relates to receipt in advance of a grant for expenditure that must take place in a future accounting period.

**(l) Stationery costs**

Stationery costs are expensed when purchased with no stock adjustment made in the accounts.

**2 Staff costs and numbers**

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	113,602	113,826
Social security costs	9,517	9,626
	<u>123,119</u>	<u>123,452</u>

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

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

The total employee benefits of the key management personnel (who are listed in the directors report) of the charity were £35,297 (2016: £35,581).

No employee received emoluments in excess of £60,000.

**3 Trustee Remuneration and Related Party Transactions**

Trustees are not remunerated but are reimbursed for expenses incurred. There were no expenses paid during the year to any trustee (2016: Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

## VOLUNTEER CENTRE EAST AYRSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

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#### 4 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.

#### 5 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.

#### 6 Debtors

	2017 £	2016 £
Accrued grant income	15,500	7,500
Taxation and social security	-	202
	<u>15,500</u>	<u>7,702</u>

#### 7 Bank and cash balances

	2017 £	2016 £
Bank current account	<u>18,092</u>	<u>18,504</u>
	<u>18,092</u>	<u>18,504</u>

#### 8 Creditors : amounts falling due within one year

	2017 £	2016 £
Trade creditors	719	241
Taxation and social security	2,632	-
Accrued charges	<u>870</u>	<u>1,080</u>
	<u>4,221</u>	<u>1,321</u>

#### 9 Lease Commitments

The company occupies 3 properties which currently have no formal lease commitments. The trustees monitor these in relation to the charity's funding position and regard the effective commitment as 31 March 2018.



## VOLUNTEER CENTRE EAST AYRSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

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#### 10 Pension Commitments

The charitable company's staging date for auto enrolment (workplace pensions legislation) was 1 April 2017 and a qualifying pension scheme has been set-up.

#### 11 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	-	-
Current Assets	7,500	11,092	15,000	33,592
Current Liabilities	(7,500)	(4,221)	7,500	(4,221)
Net Assets	-	6,871	22,500	29,371

**VOLUNTEER CENTRE EAST AYRSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**12 Analysis of Statement of Financial Activities**

	BEE Busy Project £	Volunteering £	Other Restricted Funds £	Total Restricted Funds £	Unrestricted Funds £	Designated Contingency Fund £	Total Funds 2017 £	Total Funds 2016 £
<b>Income</b>								
<i>Donations, legacies and other</i>								
Employment allowance	-	-	-	-	3,000	-	3,000	2,000
Other income	-	-	-	-	918	-	918	302
	-	-	-	-	3,918	-	3,918	2,302
<i>Charitable activities</i>								
Scottish Government	-	92,800	-	92,800	-	-	92,800	95,036
NHS	-	-	-	-	-	-	-	90
Big Lottery	-	-	2,965	2,965	-	-	2,965	-
East Ayrshire Council	-	-	-	-	-	-	-	-
Volunteer Scotland	-	20,000	-	20,000	-	-	20,000	9,400
Robertson Trust	11,500	-	-	11,500	-	-	11,500	11,500
Integrated Care Fund	30,500	-	-	30,500	-	-	30,500	30,000
Other charitable activities	-	-	-	-	-	-	-	-
	42,000	112,800	2,965	157,765	-	-	157,765	146,026
<i>Investments</i>								
Bank Interest	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>42,000</b>	<b>112,800</b>	<b>2,965</b>	<b>157,765</b>	<b>3,918</b>	<b>-</b>	<b>161,683</b>	<b>148,328</b>
<b>Expenditure</b>								
<b>Raising funds</b>	-	-	-	-	-	-	-	-
<b>Charitable activities:</b>								
Charitable expenditure	56,890	98,596	691	156,177	-	-	156,177	153,052
Support costs	156	144	-	300	-	-	300	240
Governance costs	374	346	-	720	-	-	720	930
	57,420	99,086	691	157,197	-	-	157,197	154,222
<b>Other</b>	-	-	-	-	-	-	-	-
<b>Total Resources Expended</b>	<b>57,420</b>	<b>99,086</b>	<b>691</b>	<b>157,197</b>	<b>-</b>	<b>-</b>	<b>157,197</b>	<b>154,222</b>
<b>Net Income/(Expenditure)</b>	<b>(15,420)</b>	<b>13,714</b>	<b>2,274</b>	<b>568</b>	<b>3,918</b>	<b>-</b>	<b>4,486</b>	<b>(5,894)</b>
<b>Transfers between funds</b>	<b>15,420</b>	<b>-</b>	<b>-</b>	<b>15,420</b>	<b>(5,420)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>-</b>	<b>13,714</b>	<b>2,274</b>	<b>15,988</b>	<b>(1,502)</b>	<b>(10,000)</b>	<b>4,486</b>	<b>(5,894)</b>
<b>Reconciliation of funds</b>								
Total funds brought forward	-	-	-	-	2,385	22,500	24,885	30,779
<b>Total Funds Carried Forward</b>	<b>-</b>	<b>13,714</b>	<b>2,274</b>	<b>15,988</b>	<b>883</b>	<b>12,500</b>	<b>29,371</b>	<b>24,885</b>