

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 2020

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

CONTENTS

| | Page |
|-----------------------------------|--------------|
| Directors' Report | I - V |
| Financial Statements | |
| Independent Examiner's report | 1 |
| Statement of financial activities | 2 |
| Balance sheet | 3 |
| Income and expenditure account | 4 |
| Notes to the financial statements | 5 - 9 |

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and independently examined financial statements of the charity for the year ended 31 March 2020. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 |
| Kathleen Hignett | Secretary |
| Rachael Fenton | |
| Morag McClurg | |

There have been no Board changes since the year-end date.

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 Jobcentre in Kilmarnock 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 2020

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. There is also Big Lottery project 'No Age Excluded' in the Shortlees area of Kilmarnock. This promotes activity within the local community and employs 3 part-time staff.

The key management personnel of the charity during the year was Alice McArdle, manager. The work of the group is assisted by 3 volunteer administrators and around 80 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 Third Sector Interface Network Scotland, Ready4Ayrshire, Voluntary Action South Ayrshire, The Ayrshire Community Trust, 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.

A key risk to the organisation regarding the uncertainty of core Scottish Government funding beyond June 2020.

Funding additional to core in the current year includes Integrated Care Fund for a befriending project – this has now been 'mainstreamed'.

Additional identified risk areas include GDPR (The General Data Protection Regulation), the impact of Freedom of Information Act. GDPR has already involved the organisation in additional expenses and time in terms of staff training and checking of all relevant policies.

Cyber security has also been identified as an area of risk which requires attention and investment.

Coronavirus (COVID-19) was given pandemic status by the WHO on 11 March 2020, prior to the year-end. This is obviously a key risk to the charity and one which the Board has tried to mitigate during the current financial year in terms of both operational and financial considerations.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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 and as a partner within the Third Sector Interface East Ayrshire;

- To be a central source of knowledge about 3rd Sector in East Ayrshire, also local and national policy and how it affects TSI, communities and citizens
- Voice – strong 3rd sector voice at a strategic level within local planning structures and nationally
- Build capacity – develop the capacity of volunteering, community groups, voluntary organisations and social enterprise to achieve positive change
- Connect - provide leadership, vision and coordination to the local 3rd sector to better respond to local priorities, including through partnership and collaboration

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
- 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
- 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 2020

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 Coronavirus pandemic has resulted in an even more critical need to maintain an appropriate level of reserves (refer to note 12 of the financial statements).

The unrestricted general fund balance at 31 March 2020 was £14,745 (2019: £10,775). The directors previously established a designated contingency fund and the balance of this fund at 31 March 2020 was £12,500 which represents approximately one month's running costs at current operating levels. The trustees recognise that it is difficult to build reserves at a time of uncertainty for funding but will establish a committee to develop a strategy.

Principal Funding Sources

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

Review of Financial Year

The excess of income over expenditure for the year was £31,768 (2019: £19,783). 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 13 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 and the NAE project promoting community activity. The core work of the Volunteer Centre is reviewed on a regular basis by the Scottish Government which has just completed a review of the TSI function and has agreed a new collaborative framework which reflects the Scottish Government National Performance Framework.

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

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.

Due to the pandemic, the Volunteer Centre changed from face to face to telephone and internet-based work mainly from home. Contact was maintained with volunteer engaging organisations and potential volunteers. Befrienders and befriendees quickly became used to the telephone and garden visits. Networks moved from physical meetings to internet apart from the local authority which mainly used telephone meetings.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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).

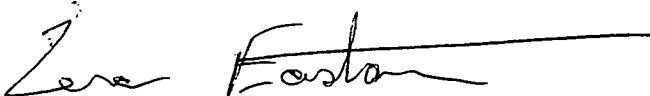
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 proper 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.

Approved by the Trustees on 26 March, 2021 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, 2020 which are set out on pages 2 to 9.

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**

26 March, 2021

VOLUNTEER CENTRE EAST AYRSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

| | Restricted Funds £ | Designated Funds £ | Unrestricted Funds £ | Total Funds 2020 £ | Total Funds 2019 £ |
|---------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|
| Income | | | | | |
| Donations, legacies and other | - | - | 3,970 | 3,970 | 3,244 |
| Charitable activities | 172,457 | - | - | 172,457 | 173,297 |
| Investments | - | - | - | - | - |
| Total Income | 172,457 | - | 3,970 | 176,427 | 176,541 |
| Expenditure | | | | | |
| Raising funds | - | - | - | - | - |
| Charitable activities | 144,659 | - | - | 144,659 | 156,758 |
| Other | - | - | - | - | - |
| Total Expenditure | 144,659 | - | - | 144,659 | 156,758 |
| Net Income/(Expenditure) | 27,798 | - | 3,970 | 31,768 | 19,783 |
| Transfers between funds | - | - | - | - | - |
| Net movement in funds | 27,798 | - | 3,970 | 31,768 | 19,783 |
| Funds Reconciliation | | | | | |
| Total balances brought forward | 19,017 | 12,500 | 10,775 | 42,292 | 22,509 |
| Total balances carried forward | 46,815 | 12,500 | 14,745 | 74,060 | 42,292 |

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 13 to the financial statements.

VOLUNTEER CENTRE EAST AYRSHIRE

BALANCE SHEET AS AT 31 MARCH 2020

Company Registration No. SC384410 (Scotland)

| | Notes | 2020 | | 2019 | |
|--|-------|----------------|----------------------|----------------|----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 5 | | - | | - |
| Current assets | | | | | |
| Debtors | 6 | 38,584 | | 22,500 | |
| Cash at bank | 7 | 36,666 | | 21,851 | |
| | | <u>75,250</u> | | <u>44,351</u> | |
| Creditors: amounts falling due within one year | 8 | <u>(1,190)</u> | | <u>(2,059)</u> | |
| Net current assets | | | <u>74,060</u> | | <u>42,292</u> |
| Total assets less current liabilities | | | <u>74,060</u> | | <u>42,292</u> |
| Funds of the charity | | | | | |
| Restricted income funds | 11/13 | | 46,815 | | 19,017 |
| Unrestricted income funds: | | | | | |
| General funds | 11/13 | 14,745 | | 10,775 | |
| Designated funds | 11/13 | <u>12,500</u> | | <u>12,500</u> | |
| Total unrestricted funds | | | <u>27,245</u> | | <u>23,275</u> |
| Total Charity Funds | | | <u>74,060</u> | | <u>42,292</u> |

In preparing these financial statements:

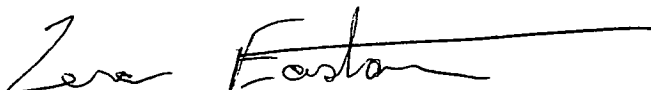
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

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.

The financial statements were approved by the Board on 26 March, 2021
and signed on their behalf by:



Lena Easton
Director

VOLUNTEER CENTRE EAST AYRSHIRE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

| | Notes | 2020 | | 2019 | |
|---|-----------|---------|----------------|---------|----------------|
| | | £ | £ | £ | £ |
| Income | | | | | |
| Donations, legacies and other | | 3,970 | | 3,244 | |
| Charitable activities | | 172,457 | | 173,297 | |
| Investments | | - | | - | |
| | 13 | | 176,427 | | 176,541 |
| Expenditure | | | | | |
| Staff costs | 2 | 113,620 | | 122,144 | |
| Training and conference costs | | 634 | | 905 | |
| Travelling costs | 2 | 2,207 | | 2,997 | |
| Volunteer expenses | | 8,394 | | 7,552 | |
| Rent and related facility costs | 9 | 13,520 | | 16,208 | |
| Insurance | | 484 | | 1,119 | |
| Postage, stationery and advertising | | 803 | | - | |
| Telephone and communications | | 2,364 | | 4,187 | |
| Subscriptions | | 390 | | 280 | |
| Independent examiner/Accountancy fees | | 720 | | 720 | |
| Legal and professional fees | | 975 | | 35 | |
| Payroll bureau | | 468 | | 528 | |
| Bank charges | | 80 | | 83 | |
| | | | 144,659 | | 156,758 |
| Excess income/(expenditure) for year | | | 31,768 | | 19,783 |

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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). Volunteer Centre East Ayrshire 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. In addition to general uncertainty regarding sustainable funding streams in the Third Sector, the Coronavirus pandemic has created further uncertainty, both within the sector and the UK economy in general. The Board has taken a number of steps during the current financial year to mitigate the financial risks associated with the pandemic (refer to note 12).

(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 examiner'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 13, governance costs now form part of charitable expenditure (page 2) under the current SORP.

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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) Cash at bank and in hand

Cash at bank and cash 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.

(k) Debtors

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

(l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) Deferred income

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

(n) 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:

| | 2020 | 2019 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Salaries and wages | 103,919 | 112,338 |
| Social security costs | 7,929 | 8,307 |
| Pension costs | 1,772 | 1,499 |
| | <u>113,620</u> | <u>122,144</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 £36,001 (2019: £35,773).

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

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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 (2019: 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.

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

| | 2020 | 2019 |
|--------------|---------------|---------------|
| | £ | £ |
| Grant income | 37,500 | 22,500 |
| Prepayments | 1,084 | - |
| | <u>38,584</u> | <u>22,500</u> |

The grant income debtor relates to the Integrated Care Fund (Busy Bee Project) which has been fully paid during the current financial year.

7 Bank balance

| | 2020 | 2019 |
|----------------------|---------------|---------------|
| | £ | £ |
| Bank current account | 36,666 | 21,851 |
| | <u>36,666</u> | <u>21,851</u> |

8 Creditors : amounts falling due within one year

| | 2020 | 2019 |
|-----------------|--------------|--------------|
| | £ | £ |
| Pension costs | 308 | 229 |
| Accrued charges | 882 | 1,830 |
| | <u>1,190</u> | <u>2,059</u> |

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

9 Lease Commitments

The company occupies 3 properties which currently have no formal lease commitments, with previous leases being terminated on 30 November 2020.

10 Pension Commitments

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

11 Analysis of Net Assets Between Funds

| | Restricted Funds £ | Designated Funds £ | Unrestricted Funds £ | Total Funds £ |
|---------------------|--------------------------|--------------------------|----------------------------|---------------------|
| Fixed Assets | - | - | - | - |
| Current Assets | 48,005 | 12,500 | 14,745 | 75,250 |
| Current Liabilities | (1,190) | - | - | (1,190) |
| Net Assets | <u>46,815</u> | <u>12,500</u> | <u>14,745</u> | <u>74,060</u> |

12 Coronavirus (COVID-19) Pandemic

COVID-19 was given pandemic status by the WHO on 11 March 2020, prior to the balance sheet date, and the Board has carefully considered the impact of this on the charity's financial statements. No changes to the basis of accounting or accounting adjustments are considered to be appropriate on the basis of our COVID-19 review, actions and known outcomes at the date of approval of the financial statements. A number of actions have been taken during the current financial year in order to maintain the charity's future operations:

2 staff made redundant on 30 November 2020

Leases in Kilmarnock & Cumnock terminated on 30 November 2020

Phone contract terminated during December 2020

Consequential reduction in related overhead anticipated (e.g. insurance)

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

13 Analysis of Statement of Financial Activities

| Analysis of Statement of Financial Activities | | | | | | | | | | | | | |
|---|------------------|--------------|-------------------|---------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------|----------------------------------|-------------------------|-------------------------|------------------|------------------|
| | RESTRICTED FUNDS | | | | | | DESIGNATED FUNDS | | UNRESTRICTED FUNDS | | TOTAL FUNDS | | |
| | BEE Busy Project | Volunteering | Shortlees Project | Eat Well Age Well Project | Other Restricted Funds | Total Restricted Funds 2020 | Total Restricted Funds 2019 | Designated Contingency Fund 2020 | Designated Contingency Fund 2019 | Unrestricted Funds 2020 | Unrestricted Funds 2019 | Total Funds 2020 | Total Funds 2019 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Income | | | | | | | | | | | | | |
| Donations, legacies and other | | | | | | | | | | | | | |
| Employment allowance | - | - | - | - | - | - | - | - | - | 3,000 | 3,000 | 3,000 | 3,000 |
| Other income | - | - | - | - | - | - | - | - | - | 970 | 244 | 970 | 244 |
| | - | - | - | - | - | - | - | - | - | 3,970 | 3,244 | 3,970 | 3,244 |
| Charitable activities | | | | | | | | | | | | | |
| Scottish Government | - | 92,800 | - | - | - | 92,800 | 92,800 | - | - | - | - | 92,800 | 92,800 |
| Big Lottery | - | - | 44,723 | - | - | 44,723 | 48,637 | - | - | - | - | 44,723 | 48,637 |
| Integrated Care Fund | 30,000 | - | - | - | - | 30,000 | 30,000 | - | - | - | - | 30,000 | 30,000 |
| Centenary Grant | - | - | - | - | - | - | 1,860 | - | - | - | - | - | 1,860 |
| Foodtrain Grant | - | - | - | 4,934 | - | 4,934 | - | - | - | - | - | 4,934 | - |
| | 30,000 | 92,800 | 44,723 | 4,934 | - | 172,457 | 173,297 | - | - | - | - | 172,457 | 173,297 |
| Investments | | | | | | | | | | | | | |
| Bank Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income | 30,000 | 92,800 | 44,723 | 4,934 | - | 172,457 | 173,297 | - | - | 3,970 | 3,244 | 176,427 | 176,541 |
| Expenditure | | | | | | | | | | | | | |
| Raising funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Charitable activities: | | | | | | | | | | | | | |
| Charitable expenditure | 21,203 | 76,447 | 44,183 | 664 | - | 142,497 | 155,463 | - | - | - | - | 142,497 | 155,463 |
| Support costs | 427 | 588 | 427 | - | - | 1,442 | 575 | - | - | - | - | 1,442 | 575 |
| Governance costs | 294 | 132 | 294 | - | - | 720 | 720 | - | - | - | - | 720 | 720 |
| | 21,924 | 77,167 | 44,904 | 664 | - | 144,659 | 156,758 | - | - | - | - | 144,659 | 156,758 |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Resources Expended | 21,924 | 77,167 | 44,904 | 664 | - | 144,659 | 156,758 | - | - | - | - | 144,659 | 156,758 |
| Net Income/(Expenditure) | 8,076 | 15,633 | (181) | 4,270 | - | 27,798 | 16,539 | - | - | 3,970 | 3,244 | 31,768 | 19,783 |
| Transfers between funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net movement in funds | 8,076 | 15,633 | (181) | 4,270 | - | 27,798 | 16,539 | - | - | 3,970 | 3,244 | 31,768 | 19,783 |
| Reconciliation of funds | | | | | | | | | | | | | |
| Total funds brought forward | 10,141 | - | 8,020 | - | 856 | 19,017 | 2,478 | 12,500 | 12,500 | 10,775 | 7,531 | 42,292 | 22,509 |
| Total Funds Carried Forward | 18,217 | 15,633 | 7,839 | 4,270 | 856 | 46,815 | 19,017 | 12,500 | 12,500 | 14,745 | 10,775 | 74,060 | 42,292 |