

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 2018

Scottish Charity No. : SC030266

FRIDAY



S7LRLLFF

SCT

28/12/2018

#304

COMPANIES HOUSE

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 - 4
Income and expenditure account	5
Notes to the financial statements	6 - 10

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2018

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 2018. 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 McClung	
Robert Graham	(retired October 2017)

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 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 2018

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.

A key risk to the organisation regarding the uncertainty of core Scottish Government funding beyond September 2018 has been removed with the conclusion of the Scottish Government Review. Funding will be on initially an annual basis before moving to a 3-year funding cycle - expected in 2020.

The Scottish Government Review removed funding to the umbrella TSI body, Voluntary Action Scotland which coordinated information, training and policy matters. New arrangements will require to be established.

An application to the Big Lottery for work in the Shortlees area of Kilmarnock has been achieved, started in May 2018. This will employ 1.3 staff to encourage community involvement in the area.

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 which are being investigated include; the introduction of the new 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.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2018

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 2018

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 unrestricted general fund balance at 31 March 2018 was £7,531. The directors previously established a designated contingency fund and the balance of this fund at 31 March 2018 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 significantly higher than any other sources of income.

Review of Financial Year

The excess of expenditure over income for the year was £6,862 (2017: income over expenditure £4,486). 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 which has just completed a review of the TSI function and working towards a new collaborative framework which reflects the new Scottish Government Performance Framework.

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.

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 2018

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.

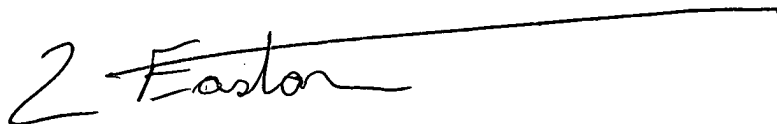
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) 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 27 December, 2018 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Lena Easton', with a long horizontal line extending from the end of the signature.

**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, 2018 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**

27 December, 2018

VOLUNTEER CENTRE EAST AYRSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2018

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds 2018 £	Total Funds 2017 £
Income					
Donations, legacies and other	-	4,374	-	4,374	3,918
Charitable activities	138,530	-	-	138,530	157,765
Investments	-	-	-	-	-
Total Income	138,530	4,374	-	142,904	161,683
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	149,766	-	-	149,766	157,197
Other	-	-	-	-	-
Total Expenditure	149,766	-	-	149,766	157,197
Net Income/(Expenditure)	(11,236)	4,374	-	(6,862)	4,486
Transfers between funds	(2,274)	2,274	-	-	-
Net movement in funds	(13,510)	6,648	-	(6,862)	4,486
Funds Reconciliation					
Total balances brought forward	15,988	883	12,500	29,371	24,885
Total balances carried forward	2,478	7,531	12,500	22,509	29,371

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 2018

Company Registration No. SC384410 (Scotland)

	Notes	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	5		-		-
Current assets					
Debtors	6	22,694		15,500	
Cash at bank	7	<u>6,824</u>		<u>18,092</u>	
		29,518		33,592	
Creditors: amounts falling due within one year	8	<u>(7,009)</u>		<u>(4,221)</u>	
Net current assets			<u>22,509</u>		<u>29,371</u>
Total assets less current liabilities			<u>22,509</u>		<u>29,371</u>
Funds of the charity					
Restricted income funds	11/12		2,478		15,988
Unrestricted income funds:					
General funds	11/12	7,531		883	
Designated funds	11/12	<u>12,500</u>		<u>12,500</u>	
Total unrestricted funds			<u>20,031</u>		<u>13,383</u>
Total Charity Funds			<u>22,509</u>		<u>29,371</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.

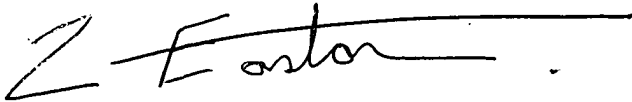
These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

VOLUNTEER CENTRE EAST AYRSHIRE

**BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2018**

Company Registration No. SC384410 (Scotland)

The financial statements were approved by the Board on 27 December, 2018
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Lena Easton', followed by a long horizontal line.

**Lena Easton
Director**

VOLUNTEER CENTRE EAST AYRSHIRE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018		2017	
		£	£	£	£
Income					
Donations, legacies and other		4,374		3,918	
Charitable activities		138,530		157,765	
Investments		-		-	
	12		142,904		161,683
Expenditure					
Staff costs	2	120,362		123,119	
Training and conference costs		1,013		1,606	
Travelling costs	2	1,755		1,807	
Volunteer expenses		357		2,805	
Rent and related facility costs	9	16,208		15,988	
Insurance		1,268		1,224	
Repairs and maintenance		-		114	
Postage, stationery and advertising		3,064		4,122	
Telephone and communications		3,892		3,641	
Subscriptions		470		1,510	
Sundry expenses		-		126	
Independent examiner/Accountancy fees		720		720	
Legal and professional fees		35		-	
Payroll bureau		516		300	
Bank charges		106		115	
			149,766		157,197
Excess (expenditure)/income for year			<u>(6,862)</u>		<u>4,486</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

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. 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 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 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 2018**

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:

	2018	2017
	£	£
Salaries and wages	110,572	113,602
Social security costs	9,159	9,517
Pension costs	631	-
	<u>120,362</u>	<u>123,119</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 £35,551 (2017: £35,297).

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 (2017: 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 2018

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

	2018 £	2017 £
Accrued grant income	22,500	15,500
Other debtors	194	-
	<u>22,694</u>	<u>15,500</u>

7 Bank and cash balances

	2018 £	2017 £
Bank current account	<u>6,824</u>	<u>18,092</u>
	<u>6,824</u>	<u>18,092</u>

8 Creditors : amounts falling due within one year

	2018 £	2017 £
Trade creditors	-	719
Taxation and social security	2,204	2,632
Related payroll costs	3,665	-
Accrued charges	<u>1,140</u>	<u>870</u>
	<u>7,009</u>	<u>4,221</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 2019.

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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	9,487	7,531	12,500	29,518
Current Liabilities	(7,009)	-	-	(7,009)
Net Assets	2,478	7,531	12,500	22,509

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2018

12 Analysis of Statement of Financial Activities

	BEE Busy Project £	Volunteering £	Other Restricted Funds £	Total Restricted Funds £	Unrestricted Funds £	Designated Contingency Fund £	Total Funds 2018 £	Total Funds 2017 £
Income								
<i>Donations, legacies and other</i>								
Employment allowance	-	-	-	-	3,000	-	3,000	3,000
Other income	-	-	-	-	1,374	-	1,374	918
	-	-	-	-	4,374	-	4,374	3,918
<i>Charitable activities</i>								
Scottish Government	-	92,800	-	92,800	-	-	92,800	92,800
Big Lottery	-	-	-	-	-	-	-	2,965
Volunteer Scotland	-	-	-	-	-	-	-	20,000
Robertson Trust	-	-	-	-	-	-	-	11,500
Integrated Care Fund	45,500	-	-	45,500	-	-	45,500	30,500
Good Grief	-	-	230	230	-	-	230	-
	45,500	92,800	230	138,530	-	-	138,530	157,765
<i>Investments</i>								
Bank Interest	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Income	45,500	92,800	230	138,530	4,374	-	142,904	161,683
Expenditure								
Raising funds	-	-	-	-	-	-	-	-
<i>Charitable activities:</i>								
Charitable expenditure	43,006	105,259	230	148,495	-	-	148,495	156,177
Support costs	16	535	-	551	-	-	551	300
Governance costs	-	720	-	720	-	-	720	720
	43,022	106,514	230	149,766	-	-	149,766	157,197
Other	-	-	-	-	-	-	-	-
Total Resources Expended	43,022	106,514	230	149,766	-	-	149,766	157,197
Net Income/(Expenditure)	2,478	(13,714)	-	(11,236)	4,374	-	(6,862)	4,486
Transfers between funds	-	-	(2,274)	(2,274)	2,274	-	-	-
Net movement in funds	2,478	(13,714)	(2,274)	(13,510)	6,648	-	(6,862)	4,486
Reconciliation of funds								
Total funds brought forward	-	13,714	2,274	15,988	883	12,500	29,371	24,885
Total Funds Carried Forward	2,478	-	-	2,478	7,531	12,500	22,509	29,371