

Company Registration No. SC384410 (Scotland)

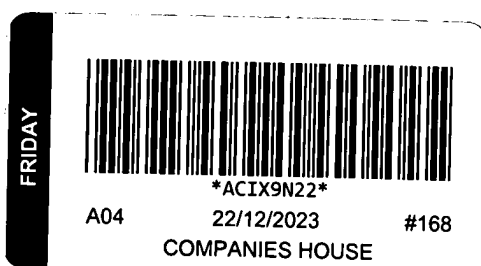
VOLUNTEER CENTRE EAST AYRSHIRE

(a company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Scottish Charity No. : SC030266



VOLUNTEER CENTRE EAST AYRSHIRE

ORGANISATION INFORMATION

Directors	Jean Smith Lena Easton Kathleen Hignett Rachael Fenton Morag McClurg
Company number	SC384410
Charity number	SC030266
Independent Examiner	Ken McCracken B.Acc, C.A. JRD LLP 11 Portland Road Kilmarnock KA1 2BT
Registered office	7 Faransay Place Kilmarnock KA3 2JB
Bankers	Bank of Scotland 30/34 King Street Kilmarnock KA1 4DN

VOLUNTEER CENTRE EAST AYRSHIRE

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VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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 2019).

Chairperson's Statement

This year has been one of consolidation of current activities of the Bee Busy Project. Recovery from Covid restrictions has meant extra care with good practice and policies and has not been as quick as expected. It has also emphasised the need for organisations to work together to provide the best services possible for people who use our services and our volunteers.

Volunteer Centre East Ayrshire has a long history of 20 years promoting and developing volunteering in East Ayrshire and we need to secure additional funding to continue this work.

Thanks are due to all staff and volunteers for their efforts during this difficult period.

Structure, Governance and Management

The voluntary committee of trustees meets periodically to review/set the policy and long term aims for the organisation. During the last 3 years this has been a combination of face to face and remote meetings.

The Volunteer Centre has the use of a single office within the premises of Patchwork Recovery Community in Kilmarnock, considerable thanks and acknowledgment to this group.

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. Most of the current trustees have all served for more than 3 years 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

Volunteer Centre East Ayrshire is an independent organisation. The Management Committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Committee members are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

The former post of manager is carried out on a voluntary part-time basis by Alice McArdle, who was previously employed. She is regarded by the Trustees as the key management personnel of the charity.

Staffing has been reduced to 2, operating the Bee Busy Befriending service.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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. Also, we have had the use of premises by Patchwork Recovery Community.

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 is finding new funding to support the core aim of promoting and developing volunteering in East Ayrshire. This is a priority area and funding applications have been considered and some submitted.

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

A new risk of poverty has been added to this list – lack of money is recognised as a contributing factor to isolation and loneliness and a barrier to volunteering.

Aims and Objectives

Objectives

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.

Aim

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

Achievements and Performance

During the year the focus has been continuing to operate the Bee Busy, Be Friend project which involves volunteers in combating isolation and loneliness through personal visits and telephone calls.

Currently over 60 volunteers are involved in making meaningful contact at least once per week. Volunteers are recruited, trained, and supported within the principals of Befriending Network Scotland.

Financial Review

Reserves Policy and Going Concern

The main reason for holding reserves is to ensure that the Volunteer Centre has enough resources to fund the current work. It is policy not to commit funds that it does not have. The trustees recognise that it is difficult to build reserves at a time of uncertainty for funding.

The unrestricted general fund balance at 31 March 2023 was £6,464, after a transfer of £3,148 from designated funds brought forward (2022: £3,053). Robertson Trust funding of £12,500 in each of the current and prior years has been designated into a loneliness fund for future projects.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Principal Funding Sources

Main ongoing funding is from East Ayrshire Health and Social Care Partnership and from The Robertson Trust for the befriending service..

Review of Financial Year

The excess of income over expenditure for the year was £17,547 (2022: excess expenditure over income £625). 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

The Bee Busy befriending service will continue to provide support and assistance to people experiencing isolation and loneliness. It will work in partnership with other organisations.

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.

VOLUNTEER CENTRE EAST AYRSHIRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 21 December, 2023 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, 2023 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**

21 December, 2023

VOLUNTEER CENTRE EAST AYRSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Restricted Funds £	Designated Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations, legacies and other	-	-	263	263	929
Charitable activities	42,500	-	-	42,500	42,500
Investments	-	-	-	-	-
Total Income	42,500	-	263	42,763	43,429
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	25,216	-	-	25,216	44,054
Other	-	-	-	-	-
Total Expenditure	25,216	-	-	25,216	44,054
Net Income/(Expenditure)	17,284	-	263	17,547	(625)
Transfers between funds	(12,500)	9,352	3,148	-	-
Net movement in funds	4,784	9,352	3,411	17,547	(625)
Funds Reconciliation					
Total balances brought forward	41,861	15,648	3,053	60,562	61,187
Total balances carried forward	46,645	25,000	6,464	78,109	60,562

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 2023**

Company Registration No. SC384410 (Scotland)

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		-		-
Current assets					
Debtors	6	2,470		2,767	
Cash at bank	7	76,546		77,167	
		<u>79,016</u>		<u>79,934</u>	
Creditors: amounts falling due within one year	8	<u>(907)</u>		<u>(19,372)</u>	
Net current assets			<u>78,109</u>		<u>60,562</u>
Total assets less current liabilities			<u>78,109</u>		<u>60,562</u>
Funds of the charity					
Restricted income funds	11/13		46,645		41,861
Unrestricted income funds:					
General funds	11/13	6,464		3,053	
Designated funds	11/13	<u>25,000</u>		<u>15,648</u>	
Total unrestricted funds			<u>31,464</u>		<u>18,701</u>
Total Charity Funds			<u>78,109</u>		<u>60,562</u>

In preparing these financial statements:

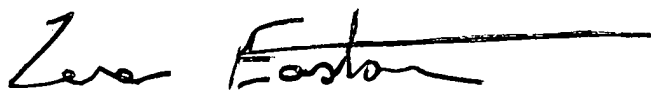
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

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 21 December, 2023 and signed on their behalf by:



Lena Easton
Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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 2019) - (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 aftermath of the pandemic has created further uncertainty both within the sector and the UK economy in general.

(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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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

Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

(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:

	2023	2022
	£	£
Salaries and wages	20,000	23,105
Redundancy costs	-	14,953
Social security costs	263	929
Pension costs	226	319
	<u>20,489</u>	<u>39,306</u>

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

Project manager	-
Project workers	2
	<u>2</u>

The total employee benefits of the key management personnel (who are noted in the directors' report) of the charity were Nil (2022: Nil). This is currently a voluntary post.

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 2023

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 (2022: 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

	2023	2022
	£	£
Prepayments	529	657
Taxation and Social Security	1,941	2,110
	<u>2,470</u>	<u>2,767</u>

7 Bank balance

	2023	2022
	£	£
Bank current account	<u>76,546</u>	<u>77,167</u>
	<u>76,546</u>	<u>77,167</u>

8 Creditors : amounts falling due within one year

	2023	2022
	£	£
Pension costs	43	44
Accrued charges	864	19,328
	<u>907</u>	<u>19,372</u>

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Lease Commitments

The company currently has no formal lease commitments.

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	59,188	15,648	4,180	79,016
Current Liabilities	(43)	-	(864)	(907)
Net Assets	<u>59,145</u>	<u>15,648</u>	<u>3,316</u>	<u>78,109</u>

12 Details of Key Funds

Bee Busy Befriend Project

This project is funded by East Ayrshire Health and Social Care Partnership and The Robertson Trust and targets people who feel lonely or isolated.

Designated Loneliness Fund

This represents unspent Robertson Trust funding which has been ringfenced by the Board for future relevant projects. At this stage the carry forward has been approved by the funder.

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of Statement of Financial Activities

	RESTRICTED FUNDS				DESIGNATED FUNDS		UNRESTRICTED FUNDS		TOTAL FUNDS	
	BEE Busy Befriend Project £	Other Restricted Funds £	Total Restricted Funds 2023 £	Total Restricted Funds 2022	Designated Loneliness Fund 2023 £	Designated Loneliness Fund 2022	Unrestricted Funds 2023 £	Unrestricted Funds 2022	Total Funds 2023 £	Total Funds 2022 £
Income										
<i>Donations, legacies and other</i>										
Employment allowance	-	-	-	-	-	-	263	929	263	929
Other income	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	263	929	263	929
<i>Charitable activities</i>										
Integrated Care Fund	30,000	-	30,000	30,000	-	-	-	-	30,000	30,000
Robertson Trust	12,500	-	12,500	12,500	-	-	-	-	12,500	12,500
	42,500	-	42,500	42,500	-	-	-	-	42,500	42,500
<i>Investments</i>										
Bank Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Income	42,500	-	42,500	42,500	-	-	263	929	42,763	43,429
Expenditure										
Raising funds	-	-	-	-	-	-	-	-	-	-
<i>Charitable activities:</i>										
Charitable expenditure	23,843	-	23,843	42,939	-	-	-	-	23,843	42,939
Support costs	653	-	653	395	-	-	-	-	653	395
Governance costs	720	-	720	720	-	-	-	-	720	720
	25,216	-	25,216	44,054	-	-	-	-	25,216	44,054
Other	-	-	-	-	-	-	-	-	-	-
Total Resources Expended	25,216	-	25,216	44,054	-	-	-	-	25,216	44,054
Net Income/(Expenditure)	17,284	-	17,284	(1,554)	-	-	263	929	17,547	(625)
Transfers between funds	(12,500)	-	(12,500)	(15,648)	9,352	15,648	3,148	-	-	-
Net movement in funds	4,784	-	4,784	(17,202)	9,352	15,648	3,411	929	17,547	(625)
Reconciliation of funds										
Total funds brought forward	41,861	-	41,861	59,063	15,648	-	3,053	2,124	60,562	61,187
Total Funds Carried Forward	46,645	-	46,645	41,861	25,000	15,648	6,464	3,053	78,109	60,562

VOLUNTEER CENTRE EAST AYRSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Income and Expenditure Account

	Notes	2023		2022	
		£	£	£	£
Income					
Donations, legacies and other		263		929	
Charitable activities		42,500		42,500	
Investments		-		-	
	13		42,763		43,429
Expenditure					
Staff costs	2	20,489		39,306	
Travelling costs	2	1,599		280	
Volunteer expenses		-		1,266	
Insurance		705		639	
Telephone and communications		1,265		1,149	
Computer running costs		(299)		299	
Independent examiner/Accountancy fees		810		720	
Legal and professional fees		95		95	
Payroll bureau		468		216	
Bank charges		84		84	
			25,216		44,054
Excess income/(expenditure) for year			17,547		(625)