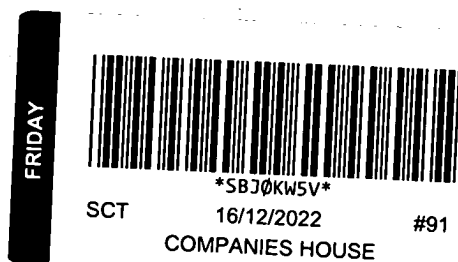


REGISTERED COMPANY NUMBER: SC396186 (Scotland)
REGISTERED CHARITY NUMBER: SC004057

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022
FOR**

ARRAN COMMUNITY AND VOLUNTARY SERVICE



Cornerstone Accountants
90 Mitchell Street
Glasgow
Lanarkshire
G1 3NQ

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Statement of cash flows	15
Notes to the Financial Statements	16 to 23
Detailed Statement of Financial Activities	24 to 25

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) FRS102 'Accounting and Reporting by Charities' (revised in 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC396186 (Scotland)

Registered Charity number
SC004057

Registered office
Park Terrace
Lamlash
Isle of Arran
KA27 8NB

Trustees

W Calderwood
A Henderson
A McNamara
J S Lees
M Currie
J Nichols

Chairperson
Director
Director
Vice - Chairman
Director
Director

Independent examiner
Cornerstone Accountants
90 Mitchell Street
Glasgow
Lanarkshire
G1 3NQ

Bankers

Royal Bank of Scotland
Shore Road
Brodick
Isle of Arran
KA27 8AP

Solicitors

Burness
50 Lothian Road
Festival Square
Edinburgh
EH3 9WJ

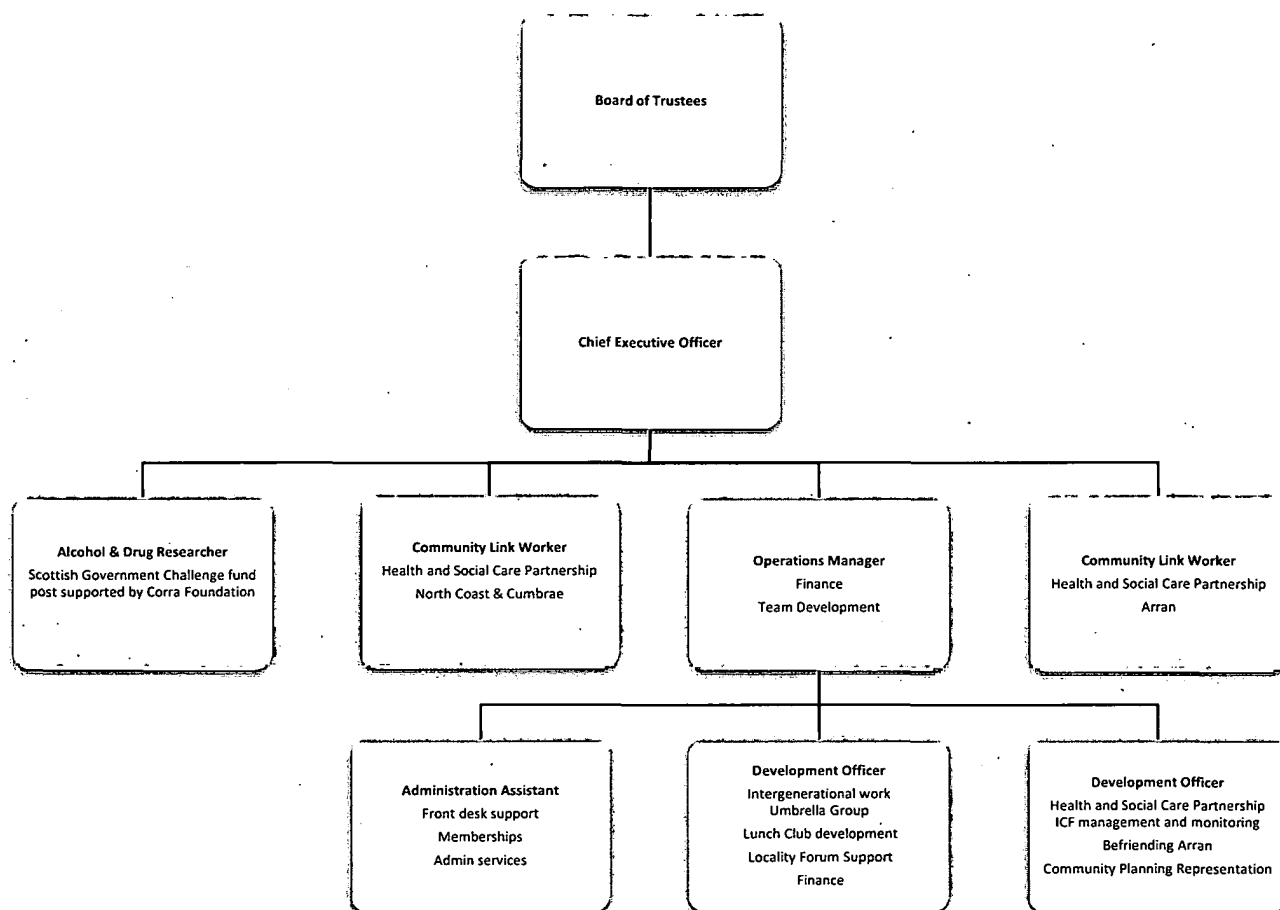
INCORPORATION AND COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 23 March 2011 and commenced activities on 1 April 2011.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT



Governing document

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Charity Trustees are recruited as Volunteer Directors, consisting of up to 15 members, on an annual basis. They are representatives of Voluntary organisations and other bodies concerned with social welfare on the Isle of Arran each having specialist knowledge or experience of the work of the CVS. During this period 2 of our trustees retired, new appointments will be sought.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have reviewed the risks to which the charity is exposed and have established systems and procedures to manage those risks. Key risk identified is reliance on the Scottish Government grant for continued delivery of services. Unfunded projects which utilised some staff time have been reviewed and addressed and this is no longer an issue, however, the situation may change post pandemic, and we will continue to review regularly. The trustees have brought reserves into line with recognised demands, these will be reviewed quarterly.

Based on a number of risk factors it was agreed that reserves should reflect full three months of operating costs. These risks include the continued reliance on Scottish Government funding, the split of which is agreed with a partner organisation, and on Health and Social Care Partnership funding which continues to be agreed on an annual basis. The HSCP funding for contracts of employees within the organisation and carrying out additional TSI capacity could be viewed as interdependent on the continuation of Scottish Government funding and vice versa.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Arran Community and Voluntary Service (Arran CVS) are as follows:

- to promote any charitable purposes for the benefit of the inhabitants of the Isle of Arran, and in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.
- to promote and organise co-operation in the achievement of the above purposes and to that end, bring together in council representatives of the voluntary organisations with statutory authorities engaged in the furtherance of the above purposes within the Isle of Arran.
- to do all other things as will properly attain the above purposes.

As partners in the Third Sector Interface:

The charity works in partnership with The Ayrshire Community Trust (TACT) to form one of 32 interfaces spread geographically throughout Scotland commonly known as the TSI Network. As a partnership TSI North Ayrshire report directly to the Third Sector Unit on a bi-annual basis. Arran CVS is also affiliated to the Scottish Council for Voluntary Organisations (SCVO).

Our vision is of improved quality of life for the people and community of North Ayrshire and Arran by building a strong, effective, and sustainable Third Sector.

A review of the TSI remit was conducted in 2017. In collaboration with Evaluation Support Scotland, the Scottish Government and the TSI network, an outcome framework was agreed defining the functions of the interface funded by the Third Sector Unit. These are as follows:

- **To be a central source of knowledge about;** Third Sector locally; Local and national policy and how it might affect local TS, communities and citizens: How Third sector can contribute to those agendas dependent upon local context (needs, other providers etc.)
- **Voice;** Ensuring a strong third sector voice at a strategic level within local planning structures and nationally
- **Build capacity;** Developing the capacity of volunteering, community groups, voluntary organisations and social enterprise to achieve positive change
- **Connect;** Providing leadership, vision, and coordination to the local third sector to better respond to local priorities, including through partnership and collaboration

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

During the financial year the charity continued to provide ongoing support for the community in recovery from the Covid19 pandemic. As part of this work the team found themselves highly involved in;

- Working closely with North Ayrshire Council Community Hub in provision of ongoing support
- Development of a safe start up toolkit for organisations to enable them to safely reopen their activities within the parameters of Scottish government guidance
- Ongoing disseminated various PPE to community groups - including hand sanitiser, antibacterial hand wash, masks, gloves, and face visors.

Supported Grant funding applications for community organisations

- Acted as an anchor organisation for 1 organisation, in a successful application to Communities Recovery fund for £24,700 enabling them to deliver a community project
- In depth support for 11 organisations with governance and funding applications

Alcohol and Drug Report

- Based on needs reflected in discussions with local health and social care teams and in collaboration with the North Ayrshire Alcohol and Drug Partnership our researcher published an independent report 'Paradise Explored - Arran Alcohol and Drugs Study' (AADS). Assisted in the development of the role description and KPIs for appointment of an Island Support Worker for a 2-year period, tendered via PCS and awarded contract to Turning Point Scotland for support of the role.

Supported Health and Social Care outcomes

- As a TSI and in partnership with Children in Scotland we offered North Ayrshire wide training to providers and partners to support implementation of the UN Convention on the Rights of the Child (UNCRC) training, protecting children's rights by setting standards in health care, education, and legal, civil and social services. The training took place across 3 sessions with 21 organisational representatives in attendance.
- In Association with the Women and Children's Board and a CAMHS lead for NHS Ayrshire and Arran a development officer supported a small working group looking at delivering a training day on language and culture changing perceptions and listening to people across all services for young people and mental health involving users and third sector.
- Provided third sector representation on iHub Learning Disabilities Day Services Collaborative to support redesign of day service provision at Trindlemoss for people with learning disabilities in North Ayrshire, this involved engagement of the sector and community locally.
- Representing 3rd sector in short life working group looking at promoting Covid vaccine to ensure inclusion of harder to reach groups. Supporting group to access third sector who can cascade information to their members.
- In a TSI capacity role we continue to provide liaison for the 3rd Sector at Integration Joint Board, the Strategic Planning Group, Mental Health Strategic Partnership, Children Services Strategic Partnership, Alcohol and Drugs Partnership, Community Mental Health Steering Group, Workforce Planning, Green Health Partnership, Corporate Parenting Group and Adult Protection Committee and chair the Community Engagement Network.
- On a Pan Ayrshire basis - Public Engagement Group and the Public Health Network, Co-Chair of Providers Forum and Steering Group, Chair Children's Services Forum Providers forum, have a representative inputting to each of the HSCP Locality Partnership meetings. The work arising from these meetings over the last year – inclusion of third sector - in North Ayrshire HSCP Strategic Plan, an Adult Protection pilot, NAHSCP Workforce Plan, mapping exercise conducted with the sector and scoring of applicants for Green Health funding. We also contributed a response from the sector to the Review of Adult Care, from which recommendations were presented for discussion at the HSCP Provider's Forum.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

- The Arran Community Link Worker (CLW) has continued to facilitate the AADS Families Support group, Multi-Disciplinary (Frailty) Team (MDT) meetings started back up focussing on Prevention & Early Intervention in supporting care within the community. Arran CLW held a total of 353 appointments in 2021/22.
The North Coast & Cumbrae link worker continued to Support the living room Project in Largs with drop-in sessions every second Monday. CLW works closely with the food bank in Largs working together to help reduce the stigma of reaching out for help if the foodbank is required. Lead on the hug in a bag & toys with dignity campaign 2021, CLW coordinated the event working alongside the community, delivering 103 Hugs in a bag and helped 98 families with toys for Christmas due to the generosity of the Community. CLW continues to work in both Largs & Millport surgeries alongside the other MDT team and held a total of 734 appointment in 2021/22.

Working towards Dementia Friendly Arran

Funded by Life Changes Trust to work towards Dementia Friendly Arran and the Bank of Scotland Foundation REACH Programme, to support a Befriending Arran co-ordinator led to the employment of one full time Project Development Worker for both initiatives. The coordinator was furloughed for three months.

On completion of the project they had achieved;

- A feasibility survey and collated data pertinent to helping establish a more dementia inclusive community, ascertaining a baseline reading of how people feel about their communities from the point of view of someone living with dementia or caring for someone who does.
- The project officer received insight on road safety concerns for people affected by dementia and their carers in a high traffic hotspot. Officer liaised with North Ayrshire Council to highlight road safety concerns and examine projects that are relevant such as Paths for Life initiatives for community spaces.
- Liaison with Alzheimer Scotland to engage key local businesses in dementia training. Working with Alzheimer Scotland charity events, support was offered directly to their brand ambassador, ARRAN Sense of Scotland. Information was shared locally, and participation encouraged in the new 'Purple' app.
- Liaising with key health professionals, including our CPN and Dementia Support Worker and established a need for a Dementia respite befriending service – to benefit carers and those living with dementia. Delay in referrals for dementia had been highlighted by local GPs as a significant problem, posters were created to encourage those with concerns to speak to their GPs as soon as possible.
- A new Wellbeing Café initiative was supported which delivers sessions around the island on a pop-up basis, the project lead liaised with the café and attended regular sessions to engage with attendees.
- Copies of a children's book developed to raise awareness of dementia and be read as an intergenerational activity, were provided at interactive sessions with local Primary School children.
- Befriending Arran Project continued with current matches and facilitated five new ones via the part-time Development Worker.

Provided platforms for community engagement

- Gathered views for the independent review of adult social care investigating from third sector providers and issued invitations to engage with statutory bodies on enquiries. Viewpoints were reflected within consultations with NAHSCP strategic partners and passed onto Scottish Government.
- Hosted an Island Bonds focus group with third sector and community members to garner view on the Scottish Governments proposal which was collated and fed back into the consultation process.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022.

- As TSI representatives we are part of a pilot merger, the first of its kind in Scotland, between the Arran Locality Partnership, our local community planning group and the HSCP Arran Locality forum, of which our Chief Officer was chair due to membership of the Integration Joint Board. The purpose of both groups is to address island priorities. Although the latter is focussed on health and social care matters both groups had several overlapping priorities and similar membership, the CEO is senior lead officer and the TSI also hold an additional seat as a member to represent views of groups and organisations.
- As members of the Arran Recovery Group, Arran CVS were involved in the shaping and delivery of a survey with community to develop an island recovery plan which balances the three main strands of Island life, Community, Environment and Economy. The plan will merge with local priorities overseen by the Arran Locality Partnership to form an Islands Plan for Arran in line with The Islands (Scotland) Act 2018 National guidance.
- Promoted and supported the Scottish Census campaign including arranging venue for engagement, sharing news within networks and on social media. Provided support to Arran residents finding difficulty accessing the online questionnaire.

Supported capacity building

- Arran CVS have previously facilitated regular opportunities to bring groups and organisations together to network, share information and collaborate on projects and pieces of work which support the local community. A quarterly forum specifically for the needs of groups and organisations on the Island, hosting of successful quarterly Community of Arran Network meetings continued via virtual means, including discussions on sharing experiences of successes and challenges during Covid, looking at better ways of working.
- CEO met with third sector Chief Officers Group on 3 occasions to discuss the Community Wealth Building agenda for third sector (These were led by the TACT CEO in their Economic Development lead capacity)
- Actively promoted Volunteers Week – this was led by TSI partners, supported by us. An online awards ceremony took place with pre-nominated North Ayrshire volunteers and staff in attendance. The event was well attended and each volunteer who was nominated was given a gift bag full of donations from local businesses.

Worked in partnership:

- Worked in partnership with North Ayrshire Council and Health and Social Care around the administering of the Community Mental Health and Wellbeing Fund.
- As TSI North Ayrshire lead officer for Health and Social Care and Children's Services our CEO is co-chair and chair respectively each of the provider's forums. Both forums are quarterly. The forums provide information, opportunity for networking and discussion around any aspect which may affect or enhance the support a service is providing. During these meetings the challenges of workforce planning arose, a decision was taken to conduct a workforce mapping exercise across health and care providers in North Ayrshire. We took this work forward and provided a workforce statement which was presented to our strategic partners at the Integration Joint Board (IJB). There will be consideration of this and inclusion within the new workforce plan currently being developed. There was also intention to form a workforce reference group, however Covid impact has postponed this development.
- The CEO continued to attend meetings online and face to face, which include monthly Integration Joint Board, quarterly Adult Protection Committee, Strategic Planning Group, Community Planning Partnership Board and many other discussions providing representation and liaison with third sector providers in North Ayrshire. The Operations Manager became the chair of the North Ayrshire Community Engagement Network.

**ARRAN COMMUNITY AND VOLUNTARY SERVICE
REPORT OF THE TRUSTEES - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Reserves policy

The policy of the Board of Directors was to aim to have reserves of at least three months operating expenditure. This is because the Service is dependent in the main on Core Grant Funding received from the Scottish Government.

Three months' operating costs are set as the target minimum balance, to allow for delays in receiving the quarterly grant from the Scottish Government, the amount of which is agreed annually in advance.

In the financial period ending 31 March 2022 the charity held unrestricted reserves of £124,509. In addition to this, the charity also has an endowment fund of £1,000. This represents the capital held in the Robert Jamieson Bequest Fund. The interest of £283 held in this fund is unrestricted and available for use by the charity.

Principal funding sources

Our core funding for the financial year 2021/22 was £69,118. Our budget is carefully planned according to previous year's income and anticipated costs, allowing for a contingency element to be carried forward.

FUTURE DEVELOPMENTS

In this financial year, in addition to the core work, Arran CVS worked closely with North Ayrshire Health and Social Care Partnership (NAHSCP), the third sector pertaining to health and social care integration and children services. In addition, Arran CVS acted as custodians for residual monies from the NAHSCP Integrated Care Fund including and additionally an underspend in partnership enabler funding, the total carry forward of this restricted fund was £5,546.84 on 31 March 2022. The partnership intends to continue to provide funds for one Development Officer post, TSI Capacity funding and two Community Link Workers, now mainstreamed.

Positive relations with North Ayrshire Health and Social Care Partnership have led Arran CVS to continue employment of a Community Link Worker for Arran and support another post in North Ayrshire. The Community Link Workers have good contacts within the local medical practices and community groups to support people with non-medical needs.

Arran CVS provide representation at Community Planning Partnership and HSCP Locality Forums. Working groups have been set up around priorities and merge of both groups to reduce duplication and provide more effective working has taken place. The lead officer continues to provide updates and input to the Strategic Planning Group.

Year two of the Communities Mental Health and Wellbeing Fund is indicated and as the lead TSI partner, Arran CVS will facilitate and enhance any upcoming fund delivery in partnership with the statutory bodies and those having lived experience on the existing steering group.

**ARRAN COMMUNITY AND VOLUNTARY SERVICE
REPORT OF THE TRUSTEES - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

FUNDS HELD AS AGENT

Arran CVS, as part of the 'Third Sector Interface', were custodians of restricted Integrated Care Funding distributed by NHS Ayrshire and Arran these funds were for innovative ideas that will enable the Health & Social Care Partnership to meet the needs and priorities outlined in the Strategic Plan. The focus was on prevention, early intervention and care and support for adults with complex and multiple conditions. The funds were administered by Arran CVS and passed on to external agencies and organisations in the third and independent sector. ICF funding source is now depleted however the partnership continue to fund on activities detailed on via the residual balance detailed below.

The TSI was awarded £165,166.60 in quarterly instalments over 2021/22 to support roles of Community Link Workers, TSI Capacity, Independent Sector Development Worker and TSI Development Worker. Scottish Care were recipients of £25,461 via this fund, as were TACT £10,000 to support work with the Alcohol and Drug Partnership

Covid hub expenses to end of year amounted to £365.05

£10,000 was allocated to Youth Participatory Budgeting.

£1,000 in total was debited between two third sector Community Link Workers as NHS bonus

A remaining carry forward balance for 22/23 on 31st March 2022 of £5,546.84

Further predicted drawdown for activities in 22/23 as follows:

- A suggested estimate of £20 is required to cover bank charges until March 2023.
- Scottish Care are to receive an uplift for Qtr. 1 (£188.49) of funding and will not be funded thereafter.
- The remaining balance for allocation by the partnership in to 2022/23 as £5,162.86

Arran CVS hold residual funds of £1,413.26 from the Arran Alcohol and Drugs Study which is to be invested in training, promotion and/or anything else deemed relevant by the Steering Group.

Arran CVS, as partners in the 'Third Sector Interface', were tasked by the Scottish Government to facilitate and distribute £407,213.24 of Communities Mental Health & Wellbeing (CMH&WB) funding to Third Sector organisations across North Ayrshire within this financial year, by way of a light touch application process.

The fund was oversubscribed and received applications to the value of £1,169,973.

Due to high demand and quality of applications North Ayrshire Council agreed to fund shortfall for projects focussed on financial insecurities, from the Covid Financial Insecurities fund, with an addition £353,134.

The Children, Young People and Families CMH&WB Fund had also identified an underspend and contributed and a further £52,999 for five projects which met their approval and created an overall budget of £813,346.24 for distribution.

- 81 applications were processed
- 61 projects funded
- 55 organisations funded (4 have more than one project)

The above work required significant administrative input to set up, promote, disburse, and monitor the funds. An administration fee of £30,540.99 was received by Arran CVS of which £12,216.39 was passed to The Ayrshire Community Trust for their contribution to the work. All funds associated with the CMH&WB Fund – year 1 were disbursed by 31st March 2022.

The Scottish Government intend to offer the fund in year 2 based on a similar allocation basis.

Arran CVS also distributes money to groups for older people on the island for North Ayrshire Council, and acts as the annual receiver of monitoring information on behalf of NAC, £2,880 was distributed to 6 groups on Arran in this financial year.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

REPORT OF THE TRUSTEES - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

Arran CVS hold funds on behalf of the Umbrella project amounting to £2,628.08

During the period, the following amounts were received as agent for others:


Core Funding - The charity received four quarterly amounts of £62,000 totalling £248,000 from the Scottish Government of which £178,882.40 were passed on to TACT (The Ayrshire Community Trust) during the period.

Funds for Communities Metal Health & Wellbeing Fund activities administration was received from the Scottish Government to the partnership for a total of £30,540.99 of which The Ayrshire Community Trust received £12,216.39.

The management of the Interface is through a Joint Board comprising 2 Directors from each of Arran CVS and TACT, and 2 respective CEOs from each organisation.

The respective Boards had undertaken a review of the local distribution of funds amongst the 2 Interface partners. This was embodied in a formal Partnership Agreement between TACT and Arran CVS and has been used for the reporting period.

Approved by order of the board of trustees 18th November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'W. Calderwood', with a stylized flourish at the end.

William Calderwood – Chairperson and Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARRAN COMMUNITY AND VOLUNTARY SERVICE

I report on the financial statements of the charity for the year ended 31 March 2022 which are set out on pages twelve to twenty-five.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (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 the independent examiner's report

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

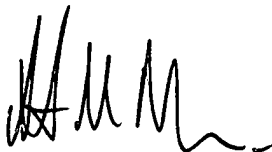
Independent examiner's statement

In connection with 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 financial statements which accord with the accounting records and to comply with Regulation 8 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 financial statements to be reached.



Stephen McKelvie
FCCA
Cornerstone Accountants
90 Mitchell Street
Glasgow
Lanarkshire
G1 3NQ

21st November 2022

ARRAN COMMUNITY AND VOLUNTARY SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
	Note					
INCOME AND ENDOWMENTS						
FROM:						
Donations and legacies	2	69,118	-	-	69,118	91,558
Investments	3	-	-	-	-	9
Charitable activities	4	54,919	148,648	-	203,567	160,415
TOTAL INCOME		124,037	148,648	-	272,685	251,982
EXPENDITURE ON:						
Charitable activities	5	94,942	160,895	-	255,837	245,387
Funds disbursed		-	-	-	-	-
TOTAL EXPENDITURE		94,942	160,895	-	255,837	245,387
NET INCOME/(EXPENDITURE)		29,095	(12,247)	-	16,848	6,595
Reconciliation of funds:						
TOTAL FUNDS BROUGHT FORWARD		95,414	18,711	1,000	115,125	108,530
TOTAL FUNDS CARRIED FORWARD		124,509	6,464	1,000	131,973	115,125

All the activities of the charity relate to continuing activities.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**BALANCE SHEET
AT 31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	29,005	30,990
CURRENT ASSETS			
Stocks		78	231
Debtors	11	3,011	2,926
Cash at bank and in hand		<u>167,511</u>	<u>88,294</u>
		170,600	91,451
CREDITORS			
Amounts falling due within one year	12	(67,632)	(7,316)
NET CURRENT ASSETS		<u>102,968</u>	<u>84,135</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>131,973</u>	<u>115,125</u>
NET ASSETS		<u>131,973</u>	<u>115,125</u>
FUNDS	14		
Unrestricted funds		124,509	95,414
Restricted funds		6,464	18,711
Endowment funds		<u>1,000</u>	<u>1,000</u>
TOTAL FUNDS		<u>131,973</u>	<u>115,125</u>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 18th November 2022 and were signed on its behalf by:



William Calderwood -Trustee

Company number – SC396186

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**STATEMENT OF CASH FLOWS
AT 31 MARCH 2022**

	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities				
Net income/(expenditure) for the period	16,848		6,595	
Loss on sale of fixed assets	-		-	
Depreciation charges	1,985		2,196	
Income from investments	-		(9)	
Decrease in stock	153		35	
(Increase)/Decrease in debtors	(85)		117	
Increase/(Decrease) in creditors	60,316		(968)	
	<hr/>		<hr/>	
Cash provided by/(used in) operating activities		79,217		7,966
Cash flows from investing activities				
Investment income	-		9	
Purchase of fixed assets	-		-	
	<hr/>		<hr/>	
Cash provided by investing activities		-		9
		<hr/>		<hr/>
Increase/(decrease) in cash and cash equivalents in the year		79,217		7,975
Cash and cash equivalents at the beginning of the year		88,294		80,319
		<hr/>		<hr/>
Total cash and cash equivalents at the end of the year		167,511		88,294
		<hr/>		<hr/>
Cash and cash equivalents comprise:				
Cash at bank and in hand		167,511		88,294
		<hr/>		<hr/>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost convention. The charity is a Public Benefit Entity and a company limited by guarantee, incorporated in Scotland with the registered office as noted on page 1. The financial statements are compliant with the charity's constitution, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities" (revised 2015), and in accordance with Financial Reporting Standard 102 (FRS 102).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Grant income

Grant income is credited in the year to which it relates.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, 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. Expenditure on charitable purposes comprises those costs incurred by the charity in the fulfilment of its charitable objectives, activities and services for its beneficiaries. Governance costs are those associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity. As required by Charities SORP (FRS 102) governance costs are included within expenditure on charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on a straight line basis
Improvements to property	- 4% on a straight line basis
Furniture and equipment	- 15% on a reducing balance basis

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - Continued

Cash

Cash at bank and 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.

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 a 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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Funds received as agent

Monies received in acting as agents where the charity has no responsibility for the ultimate application of the funds, are not recognised in the statement of financial activities.

VAT

The charity is not registered for VAT: therefore costs are stated inclusive of irrecoverable VAT.

2. DONATIONS AND LEGACIES (UNRESTRICTED)

	2022	2021
	£	£
Donations	-	-
Grants	69,118	69,117
Grants – Covid-19	-	22,285
Affiliation fees	-	156
	<u>69,118</u>	<u>91,558</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Core funding from the Scottish Executive	69,118	69,117
Covid19 grant from Scottish Government	-	22,285
	<u>69,118</u>	<u>91,402</u>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM INVESTMENTS

	2022	2021
	£	£
Deposit account interest (unrestricted)	-	9

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Fees for office services	Income received from office services (unrestricted)	671	950
Reimbursement of costs from The Ayrshire Community Trust	Funds received from The Ayrshire Community Trust towards cost of toolkit (unrestricted)	2,115	21
Funds from Umbrella Group	Funds received from Umbrella Group (restricted)	2,338	-
Funds received from Scottish Government	Funds received for AADS Project (restricted)	34,000	3,087
Funds received from National Lottery	Funds received for Supporting Community Project (restricted)	-	108
Funds from Connectivity Scotland	Funds received for Digital Support Project (restricted)	-	4
Funds from Life Changes Trust	Funds received for Dementia Friendly Arran Project (restricted)	6,969	11,106
Funds from Bank of Scotland Foundation	Funds received for Befriending Project (restricted)	-	19,207
Funds from Arran Medical Group	Funds received for Arran Medical Group (restricted)	-	1
Funds from Elderly Project	Funds received for Elderly Project (restricted)	4	-
Funds from Community Recovery Fund	Funds received for Community Recovery Fund (restricted)	8,640	-
Funds from Community Mental Health Fund	Funds received for Community Mental Health & Wellbeing fund (restricted)	15,184	-
Funds from HSC Wellbeing Fund	Funds received for HSC Wellbeing Fund (restricted)	805	-
Funds from CBAL	Funds received for CBAL (restricted)	1,500	-
Funds from NHS Ayrshire and Arran	Contribution towards salaries and expenses (unrestricted)	26,000	26,000
Funds from NHS Ayrshire and Arran	Contribution towards project salaries and expenses (restricted)	105,341	99,931
		<u>203,567</u>	<u>160,415</u>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	2022	2021
	£	£
Direct costs of charitable activities	247,702	238,693
Governance costs (note 6)	<u>8,135</u>	<u>6,694</u>
	<u>255,837</u>	<u>245,387</u>
	£	£
Unrestricted	94,942	86,321
Restricted	<u>160,895</u>	<u>159,066</u>
	<u>255,837</u>	<u>245,387</u>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

6. GOVERNANCE COSTS

	2022	2021
	£	£
Staff costs	4,793	4,458
Independent examiner's fees	<u>3,342</u>	<u>2,236</u>
	<u>8,135</u>	<u>6,694</u>

7. NET INCOME/(EXPENDITURE)

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	1,985	2,196
Deficit on disposal of fixed asset	-	-
Independent examiner's fees	<u>3,342</u>	<u>2,236</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

The trustees received no travel expenses during the period (2021: none).

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	123,156	123,635
Social security costs	<u>6,978</u>	<u>6,335</u>
	<u>130,134</u>	<u>129,970</u>

The average monthly number of employees during the year was as follows:

2022	2021
<u>10</u>	<u>10</u>

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

The key management personnel benefits totalled £43,190 (2021: £40,243).

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Furniture and equipment £	Totals £
COST				
At 1 April 2021	22,000	9,239	22,352	53,591
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	<u>22,000</u>	<u>9,239</u>	<u>22,352</u>	<u>53,591</u>
DEPRECIATION				
At 1 April 2021	4,400	3,700	14,501	22,601
Charge for year	440	368	1,177	1,985
Eliminated on disposal	-	-	-	-
At 31 March 2022	<u>4,840</u>	<u>4,068</u>	<u>15,678</u>	<u>24,586</u>
NET BOOK VALUE				
At 31 March 2022	<u>17,160</u>	<u>5,171</u>	<u>6,674</u>	<u>29,005</u>
At 31 March 2021	<u>17,600</u>	<u>5,539</u>	<u>7,851</u>	<u>30,990</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	87	33
Prepayments and accrued income	2,356	2,234
Pension	<u>568</u>	<u>659</u>
	<u>3,011</u>	<u>2,926</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Creditors	-	-
PAYE	1,216	1,216
Accruals and deferred income	3,200	6,100
Other Creditors	<u>63,216</u>	-
	<u>67,632</u>	<u>7,316</u>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Endowment fund	2022 Total funds	2021 Total funds
	£	£	£	£	£
Fixed assets	29,005	-	-	29,005	30,990
Current assets	163,136	6,464	1,000	170,600	91,451
Current liabilities	(67,632)	-	-	(67,632)	(7,316)
	<u>124,509</u>	<u>6,464</u>	<u>1,000</u>	<u>131,973</u>	<u>115,125</u>

Endowment Fund - This consists of £1,000 capital of the Dr Robert Jamieson Bequest Fund. Spending is out of the accumulated interest only.

14. MOVEMENT IN FUNDS

	At 01/04/21 £	Net movement in funds £	At 31/03/2022 £
Unrestricted funds			
General fund	95,414	29,095	124,509
Restricted funds			
Funds received from NHS Ayrshire and Arran	18,711	(12,247)	6,464
Endowment funds			
Dr Robert Jamieson Bequest Fund	1,000	-	1,000
TOTAL FUNDS	<u>115,125</u>	<u>16,848</u>	<u>131,973</u>

15. ULTIMATE CONTROLLING PARTY

The charity is constituted by its Memorandum and Articles of Association and is controlled by its appointed trustees.

ARRAN COMMUNITY AND VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

16. FUNDS RECEIVED AS AGENT

ACVS, as part of the '3rd Sector Interface', is the custodian of restricted Integrated Care funding distributed by NHS Ayrshire and Arran to administer and pass on to external community and voluntary organisations who deliver services to older people, including Lunch Clubs.

The management of the Interface is through a Joint Board comprising 2 Directors from each of ACVS and TACT, and 2 respective CEO's from each organisation.

The respective Boards had undertaken a review of the local distribution of funds amongst the 2 Interface partners. This was embodied in a formal Partnership Agreement between TACT and ACVS and has been used for the reporting period.

ACVS also distributes money to groups for older people on the island on behalf of North Ayrshire Council, and acts as the annual receiver of monitoring information on behalf of NAC. Due to Covid this activity was postponed.

During the period the following amounts were received as agent for others:

- the charity received four quarterly amounts of £62,000 totalling £248,000 from the Scottish Government of which £178,882 were passed on to TACT (The Ayrshire Community Trust) during the period.

- funds for Communities Metal Health & Wellbeing Fund activities administration was received from the Scottish Government to the partnership for a total of £30,540.99 of which The Ayrshire Community Trust received £12,216.39.

17. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2022 the charity had total commitments under non-cancellable operating leases as set out below:

	2022 Other £	2021 Other £
Total operating leases payments due:		
Within 1 year	-	-
Within 2 to 5 years	-	-
After more than 5 years	-	-
Total	<u>-</u>	<u>-</u>
 Lease payments recognised as an expense	 <u>4,359</u>	 <u>4,359</u>

ARRAN COMMUNITY AND VOLUNTARY SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME		
Donations and Legacies		
Donations	-	-
Grants	69,118	69,117
Grants – Covid 19	-	22,285
Affiliation fees	-	156
	<u>69,118</u>	<u>91,558</u>
Investments		
Deposit account interest	-	9
Charitable activities		
Fees for office services	671	950
Reimbursement of costs from the Ayrshire Community Trust	2,115	21
Funds received towards wage costs	26,000	26,000
Funds received towards project wages costs	105,341	99,931
Funds received towards Umbrella Group costs	2,338	-
Funds received towards AADS project	34,000	3,087
Funds received towards Supporting Community Project	-	108
Funds received towards Digital Support Project	-	4
Funds received towards Dementia Friendly Arran	6,969	11,106
Funds received towards Befriending Project	-	19,207
Funds received towards Elderly Project	4	-
Funds received towards Communities Recovery fund	8,640	-
Funds received towards Community Mental Health & Wellbeing fund	15,184	-
Funds received towards HSC Wellbeing Fund	805	-
Funds received towards CBAL	1,500	-
Funds received towards Arran Medical Group	-	1
	<u>203,567</u>	<u>160,415</u>
Total income	272,685	251,982
EXPENDITURE		
Charitable activities		
Wages	118,837	119,611
Social security	6,504	5,901
Pension	3,905	3,735
Rates and water	530	405
Insurance	2,522	2,198
Light and heat	1,256	3,429
Telephone	6,610	5,917
Printing, postage and stationery	1,641	1,989
Sundries	281	433
Bank charges	206	191
Project wage costs	74,717	75,631
Travel expenses	729	350
Cleaning costs	810	1,140
Repairs and renewals	399	46
Computer costs	1,023	1,039
Photocopier lease	4,359	4,359
Subscriptions and memberships	1,985	1,514
Training	345	-
Social Isolation/Befriending	-	33
Depreciation of freehold property	440	440
Depreciation of improvements to property	370	370
Depreciation of furniture and equipment	1,178	1,386

ARRAN COMMUNITY AND VOLUNTARY SERVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
Umbrella Group Costs	719	98
Direct Costs	4,037	7,158
Advertising & Marketing	2,059	1,212
AADS Project costs	220	108
NAC Youth Participatory Budgeting Project costs	10,000	-
Befriending Project costs	1,240	-
Digital Support Project costs	780	-
Governance costs (see below)	<u>8,135</u>	<u>6,694</u>
	255,837	245,387
	2022	2021
	£	£
Governance costs		
Wages	4,319	4,024
Social security	474	434
Accountancy	<u>3,342</u>	<u>2,236</u>
	<u>8,135</u>	<u>6,694</u>
Total expenditure	<u>255,837</u>	<u>245,387</u>
Net income/(expenditure)	<u>16,848</u>	<u>6,595</u>