

**The Volunteer Centre - The Centre for Volunteering, Community Action
and Employment Initiatives**

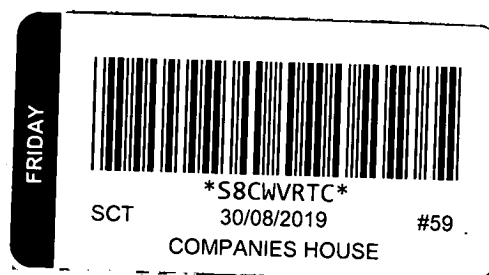
Operating as

VOLUNTEER GLASGOW

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019



**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Directors' report	2 - 6
Directors' responsibilities statement	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 28

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Directors

C MacDonald (resigned 5 July 2018)
S Kinn, Chair
A Kirkwood
A MacDonald (resigned 30 May 2018)
S Burgess
S Cleary (resigned 20 June 2018)
R Owora (resigned 16 January 2019)
G Cowan
T Berry, Vice Chair
C Anderson (appointed 29 August 2018)

Company registered number

SC166042

Charity registered number

SC005462

Registered office

Abbey House, 10 Bothwell Street, Glasgow, G2 6LU

Chief executive officer

B Monaghan (resigned 1 June 2018)

D Maxwell (Acting Chief Executive with effect from 4 June 2018, Chief Executive from 17 June 2019 and company secretary from 20 June 2018).

Independent auditor

French Duncan LLP, 133 Finnieston Street, Glasgow, G3 8HB

Bankers

Bank of Scotland, 235 Sauchiehall Street, Glasgow, G2 3EY

Solicitors

CMS Cameron McKenna Nabarro Olswang LLP, 1 West Regent Street, Glasgow, G2 1AP

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

The directors, who are also trustees for the purposes of charity law, present their annual report together with the audited financial statements of the charitable company for the year 1 April 2018 to 31 March 2019. The directors confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The charitable company operates under the name Volunteer Glasgow.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity's objects are to improve the quality of life for the people of Glasgow by offering opportunities to use and enhance their skills in volunteering, training and development. There has been no change in these during the year: however, the charity has a new strategic plan for 2019-24 and is currently undertaking a full review of its memorandum and articles of association.

The organisation is governed by a Board of Directors who work with the staff and volunteers of the organisation to achieve the following objectives.

- to provide individuals interested in volunteering with the information, training and support they need to enable them to play an active role in volunteering.
- to work with other organisations to develop new opportunities for volunteering.
- to provide training, and learning opportunities to enable people to develop their skills and talents.
- to work in neighbourhoods to develop informal care and support services with vulnerable families and individuals.
- to support individuals, groups and organisations wishing to make a positive contribution to community action and social inclusion.
- to work in partnership with Glasgow City Council, carers partnerships, and other organisations to deliver carer support services.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

Achievements and performance

a. REVIEW OF ACTIVITIES AND KEY PERFORMANCE INDICATORS

With the departure of our Chief Executive in early June 2018 to a new post in the City Council, the Board appointed the existing Operations Manager as interim CEO following a competitive selection process to ensure our strategic planning and business improvement processes could be completed during the year.

Our strategic plan for 2019-24 has now been published and a number of other processes which the Board had begun with our former Chief Executive to strengthen governance have also now been completed. Following the development of the strategic plan, we have undertaken a review of our staff structures, and final recommendations for change are now being implemented.

In late November 2018, Glasgow City Health and Social Care Partnership re-tendered Carers Support Service contracts and despite early indications that additional resources would be available following the implementation of the Carers (Scotland) Act, the re-tendered contracts offered no increase in operational funding. With much regret, the Directors concluded on the basis of a robust assessment that the charity was not in a position to re-tender for the contracts we had held since 2016 and which had previously been grant funded since 1995/1998. In the circumstances, we firmly believe the interests of carers will be best served by other service providers. Our heartfelt thanks to our former carers support service staff and volunteers, to the incoming contract providers and to service users for all your assistance with the transfer process.

The difficulties in recovering full costs during the final year of the initial carers support service contracts are reflected in the financial year end position of a deficit in restricted funds.

Despite this, we have achieved a much improved surplus in the charity's unrestricted funds.

We continued to deliver considerable impact, achieving performance targets across the range of our services and activities in volunteering, learning, employability, befriending, mentoring and in carers support. During the year:

- We provided free online advertising and matching services to 95,191 online visitors for volunteering roles with both public and third sector organisations across Glasgow.
- We delivered guidance, intensive support and training programmes for 6,838 people either to start volunteering via our drop-in guidance service, Volunteering Works, and South East Glasgow Volunteering Taster programmes, or as volunteer managers via our opportunity advertising service, Smarter Volunteer Manager and Volunteering Charter workshops.
- We enabled 107 people to volunteer as mentors and befrienders, directly supporting 133 children, young people and older adults in communities across the city.
- We supported over 980 unpaid carers (newly referred during the year) so that they benefitted from needs assessments, support planning, income maximisation, advocacy, training and/or public policy developments.

We facilitated or participated in a number of service or policy developments with partners and stakeholders. These included:

- Leading the process of refreshing the city's Volunteering Strategy with - and on behalf of - our Community Planning partners, ensuring that stakeholders have informed our individual and collective priorities for action.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

- Facilitating the ongoing work between Scotland's Third Sector Interfaces, the Department for Work and Pensions (DWP) and a range of other partners to clarify the DWP rules for welfare benefit claimants on volunteering, and to ensure these are widely disseminated and consistently applied.
- Securing the Scottish Mentoring Network Project Quality Award for the intandem service, renewing both our Quality in Befriending Excellence Award and our EFQM Committed to Excellence Award.
- Successfully managing a Glasgow City Carers Partnership software business requirements, specification and product supplier options appraisal process.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The company must hold adequate reserves to pursue its charitable objectives and to meet the costs of potential liabilities. At 31 March 2019, we held total reserves of £242,933 (2018 - £226,537) of which £78,505 (2018 - £38,315) were held in unrestricted reserves after accounting for our agreed and capped pension debt payment liabilities. We have used reserves for a range of legitimate purposes over the last 4 years to help us meet the needs of the city and to meet our obligations as an employer and tenant. Our refreshed reserves policy is based on an updated assessment conducted in the second half of 2018 of potential property and staff redundancy liabilities and making provision for replacement of ICT hardware, service development, staff cover and recruitment costs. Our assessments require replenishment of unrestricted reserves. Furthermore, with continuing restrictions in public sector funding and increased competition for other forms of grant funding, the charity has a clear need to diversify its funding sources to ensure the sustainability of services for the benefit of the city. As a result, the Directors have adopted a new fundraising strategy which includes community and events fundraising, continuing grant income, potential developments in primary purpose trading and major donor/legacy fundraising, and the addition of a specialist staff post.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

a. CONSTITUTION

The charitable company, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. It is exempt from taxation under Section 505 of the Income & Corporation Taxes Act 1988.

As above, the memorandum and articles of association are currently under review and we are planning to put amendments before the AGM for adoption in November.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the charitable company is the responsibility of the directors, who are elected and co-opted under the terms of the Articles of Association.

c. PAY POLICY FOR SENIOR STAFF

The directors consider the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charitable company in charge of directing, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration or expenses in the year.

The pay of senior staff is reviewed annually. No pay increases were awarded this year. A review of staff structures and overall rewards packages has been completed within the first 4 months of 2019-20 to ensure we remain competitive and to provide appropriate employment conditions for a highly motivated and committed workforce.

d. RELATED PARTY RELATIONSHIPS

The charitable company has a close relationship with Glasgow City Council and the Scottish Government, both of which provide funding to enable the charitable company to carry out its charitable objectives. Glasgow City Council has the right to nominate Observers. The sums received and the related project costs are as shown in the financial statements. There are no related party transactions with directors.

e. RISK MANAGEMENT

The Directors have identified the principal risks and uncertainties facing the organisation. Our risk register is reviewed and updated quarterly. Our current priorities for risk management include:

- Continued engagement with current funders and stakeholders on the basis of our new strategic plan, ensuring our unique role in delivering agreed partnership priorities for the city is widely understood.
- Implementation of our identified key change projects including a revised organisational structure and improved promotion of services.
- Diversifying our fundraising activities to improve our sustainability and maintain an appropriate level of reserves.
- Implementation of updated business processes to make best use of new technologies and reduce administration overheads.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

Plans for future periods

a. FUTURE DEVELOPMENTS

We believe that people's unpaid contributions to their communities and city need to be better recognised, supported and valued in order to make Glasgow and Scotland healthier, smarter, more resilient and inclusive. To help achieve that mission with our unique set of services, we have set out clear ambitions for the next five years in our new strategic plan, specifying clear goals, supporting activities, key change projects and performance monitoring arrangements.

The context for our work and for the positive impact we can continue to have on people's quality of life in Glasgow is very much aligned to public policy: without investing in preventative and community based services such as ours - and indeed those of the hundreds of other public and third sector organisations which we support - the demands for acute statutory public sector services will continue to grow at unnecessarily high and unsustainable levels.

We are determined to continue helping the city to "get it right for every child" enabling children and young people facing difficulties to benefit from people volunteering to provide appropriate community-based mentoring and befriending support.

We will be working in a challenging funding environment to expand our services, seeking to work with new and existing partners and supporters, and improving our communications activities to ensure we connect with the maximum possible number of service beneficiaries.

Disclosure of information to auditor

Each of the persons who are directors, at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

AUDITOR

The auditor, French Duncan LLP, has indicated its willingness to continue in office. The directors will propose a motion re-appointing the auditor at a meeting of the directors.

This report was approved by the directors, on **19.8.2019** and signed on their behalf by:


.....
T Berry
Director

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2019**

The directors (who are also directors of The Volunteer Centre - The Centre for Volunteering, Community Action and Employment Initiatives for the purposes of company law) are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements unless they are satisfied that they 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 that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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 directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF THE VOLUNTEER
CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

Opinion

We have audited the financial statements of The Volunteer Centre - The Centre for Volunteering Community Action and Employment Initiatives (the 'charitable company') for the year ended 31 March 2019 set out on pages 11 to 28. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF THE VOLUNTEER
CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Directors' responsibilities statement, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF THE VOLUNTEER
CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and directors those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its trustees, as a body for our audit work, for this report, or for the opinions we have formed.



Antony J Sinclair (Senior statutory auditor)

for and on behalf of

French Duncan LLP

Chartered Accountants
Statutory Auditor

133 Finnieston Street
Glasgow
G3 8HB

Date:

28/08/2019.

French Duncan LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and grants	2	9,672	1,228,882	1,238,554	1,255,090
Investments	3	164	-	164	63
Other income	4	75,505	33,813	109,318	143,793
Total income		85,341	1,262,695	1,348,036	1,398,946
Expenditure on:					
Raising funds		180	10,709	10,889	7,606
Charitable activities	5,6,7	39,555	1,281,195	1,320,750	1,367,933
Total expenditure	8	39,735	1,291,904	1,331,639	1,375,539
Net income / (expenditure) before transfers		45,606	(29,209)	16,397	23,407
Transfers between Funds	16	(5,416)	5,416	-	-
Net income / (expenditure) before other recognised gains and losses		40,190	(23,793)	16,397	23,407
Net movement in funds		40,190	(23,793)	16,397	23,407
Reconciliation of funds:					
Total funds brought forward		38,315	188,222	226,537	203,130
Total funds carried forward		78,505	164,429	242,934	226,537

The notes on pages 14 to 28 form part of these financial statements.


**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)
REGISTERED NUMBER: SC166042

**BALANCE SHEET
AS AT 31 MARCH 2019**

	Note	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	11		15,022		22,204
Current assets					
Debtors	12	22,846		41,073	
Cash at bank and in hand		413,536		339,766	
		<u>436,382</u>		<u>380,839</u>	
Creditors: amounts falling due within one year	13	(180,870)		(135,106)	
Net current assets			255,512		245,733
Total assets less current liabilities			270,534		267,937
Creditors: amounts falling due after more than one year	14		(27,600)		(41,400)
Net assets			<u>242,934</u>		<u>226,537</u>
Charity Funds					
Restricted funds	16		164,429		188,222
Unrestricted funds	16		78,505		38,315
Total funds			<u>242,934</u>		<u>226,537</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the directors on 19.08.2019 and signed on their behalf, by:


.....
T Berry

The notes on pages 14 to 28 form part of these financial statements.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	18	73,770	(2,887)
Change in cash and cash equivalents in the year		73,770	(2,887)
Cash and cash equivalents brought forward		339,766	342,653
Cash and cash equivalents carried forward	19	413,536	339,766

The notes on pages 14 to 28 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. Accounting policies

1.1 Basis of preparation of financial statements

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) and the Companies Act 2006.

The Volunteer Centre - The Centre for Volunteering Community Action and Employment Initiatives 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.

1.2 Company status

The charitable company is a company limited by guarantee, incorporated in the United Kingdom and registered in Scotland (company number: SC166042). It is a recognised charity registered in Scotland (charity number : SC005462). Details of the registered office can be found on page 1. The members of the company are the directors named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

1.3 Going concern

The directors have a reasonable expectation that the charitable company, with its existing bank balances and prudent management, has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

1.4 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

European social fund grants and other grants awarded on the basis of incurring specific expenditure are credited to the income and expenditure account to the extent funding has been received, in the period approved expenditure takes place.

Due to the inherent uncertainty with regard to the amount of grant receivable, grants are credited to the income and expenditure account on receipt or when the amount due becomes known with certainty and also on the basis that conditions for receipt have been complied with. Where conditions are attached to the defrayment of monies, the income is restricted. Where no such conditions exist, the income is unrestricted.

No amounts are included in the financial statements for services donated by volunteers.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. Accounting policies (continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company and include project management carried out at headquarters. Governance costs are those costs incurred in connection with the administration of the charitable company and compliance with constitutional and statutory requirements.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

Equipment, furniture and improvements to property for specific projects that are grant funded have been written off in the statement of financial activities against grants received. The assets purchased remain the property of the funding agency and are not considered fixed assets of the charity. All other assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Tenant's improvements	-	Straight line - over the term of the lease
Fixtures and fittings	-	Straight line - over 10 years
Computer equipment	-	Straight line - over 4 years

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. Accounting policies (continued)

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.10 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities incorporating income and expenditure account over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities incorporating income and expenditure account as the related expenditure is incurred.

1.11 Debtors

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

1.12 Cash at Bank and in hand

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 account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 Financial instruments

The charitable company 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.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. Accounting policies (continued)

1.15 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year in accordance with the rules of the scheme.

The company also operates a defined benefit pension scheme for certain employees. The assets of the scheme are held separately from that of the company. The contributions to the scheme are charged to the income and expenditure account so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

1.16 Critical accounting estimates and areas of judgment

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires the Directors to exercise judgement in applying the charitable company's accounting policies. The Directors have reviewed these and concluded there are no areas requiring a higher degree of judgement, or complexity, and no areas where assumptions or estimates are most significant to the financial statements.

2. DONATIONS AND GRANTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Grants	9,672	1,228,882	1,238,554	<i>1,255,090</i>
<i>Total 2018</i>	9,877	1,245,213	1,255,090	

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

Included within income relating to grant income are the following grants

Restricted Funds

	2019 £	2018 £
Glasgow City Council - Carers Centre Contract Funding	339,400	344,400
Glasgow City Council IGF Grant (Volunteering)	325,638	325,638
Glasgow City Council IGF Grant (Elderly Home Visiting & Day Care Service)	34,267	34,267
South West Young Persons Befriending Service IGF Grant	39,983	39,983
West Young Persons Befriending Service IGF Grant	31,734	31,734
Pollokshields & Southside Central Volunteering Initiative IGF Grant	22,000	22,000
Scottish Government Third Sector Interface (VG share)	142,236	142,236
Carers Grants	2,320	1,255
West Area CHCP	-	4,202
Big Lottery Fund	30,483	10,194
Young Carers Grant	-	1,318
Cardonald College	-	2,650
Shared Care Time to Live	17,430	28,971
Glasgow Third Fund Transformation Fund	-	18,417
Robertson Trust Grant	-	13,000
Cash for Kids Grant	5,575	4,650
BBC Children in Need	22,057	11,641
HSPC Respite Fund	25,000	25,000
CIS Core Grant	35,350	35,300
CIS Training Grant	60,247	80,000
Intandem Project	56,712	38,357
Included Project	28,450	30,000
CATS Fund Income	10,000	-

Unrestricted Funds

Community Jobs Scotland	5,782	9,877
CATS Fund Income	3,890	-

Total	<u>1,238,554</u>	<u>1,255,090</u>
-------	------------------	------------------

3. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Bank interest	164	-	164	63
Total 2018	<u>63</u>	<u>-</u>	<u>63</u>	

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

4. OTHER INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Other incoming resources	75,505	33,813	109,318	143,793
<i>Total 2018</i>	<i>92,536</i>	<i>51,257</i>	<i>143,793</i>	

Unrestricted Funds include CATS Fund income of £21,222 and income from Cardonald College amounting to £6,694

5. DIRECT COSTS

	Activities £	Total 2019 £	Total 2018 £
Other direct charitable expenditure	130,838	130,838	130,441
Wages and salaries	814,177	814,177	816,916
National insurance	66,071	66,071	67,325
Pension cost	27,717	27,717	22,438
	1,038,803	1,038,803	1,037,120
<i>Total 2018</i>	<i>1,037,120</i>	<i>1,037,120</i>	

6. SUPPORT COSTS

	Activities £	Total 2019 £	Total 2018 £
Office costs	163,299	163,299	152,834
Management and administration	65,066	65,066	71,510
Wages and salaries	36,039	36,039	81,654
National insurance	89	89	3,565
Pension cost	1,883	1,883	8,069
	266,376	266,376	317,632
<i>Total 2018</i>	<i>317,632</i>	<i>317,632</i>	

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

7. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Auditor's remuneration	-	12,506	12,506	11,996
Professional fees	-	3,065	3,065	1,185
	-	15,571	15,571	13,181

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Expenditure on raising voluntary income	-	10,889	10,889	7,606
Costs of raising funds	-	10,889	10,889	7,606
Activities undertaken directly - Project costs	945,976	359,203	1,305,179	1,354,752
Expenditure on governance	-	15,571	15,571	13,181
	945,976	385,663	1,331,639	1,375,539
<i>Total 2018</i>	<i>999,967</i>	<i>375,572</i>	<i>1,375,539</i>	

9. NET INCOME

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets:		
- owned by the charity	7,182	9,198
Auditor's remuneration - audit	12,506	11,996
Pension Costs	29,600	30,507

During the year, no directors received any remuneration (2018 - £NIL).

During the year, no directors received any benefits in kind (2018 - £NIL).

During the year, no directors received any reimbursement of expenses (2018 - £NIL).

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	850,217	898,570
Social security costs	66,160	70,890
Other pension costs	29,600	30,507
	<u>945,977</u>	<u>999,967</u>

The average number of persons employed by the charity during the year was as follows:

	2019 No.	2018 No.
Project management staff	33	37
Administration staff	9	9
	<u>42</u>	<u>46</u>

Average headcount expressed as a full time equivalent:

	2019 No.	2018 No.
Staff	33	35

No employee received remuneration amounting to more than £60,000 in either year.

Certain employees who have the authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. Total remuneration including social security in respect of these employees is £57,022 (2018 - £90,388).

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2018 and 31 March 2019	38,317	17,082	8,937	64,336
Depreciation				
At 1 April 2018	25,241	7,954	8,937	42,132
Charge for the year	5,474	1,708	-	7,182
At 31 March 2019	30,715	9,662	8,937	49,314
Net book value				
At 31 March 2019	7,602	7,420	-	15,022
At 31 March 2018	13,076	9,128	-	22,204

12. DEBTORS

	2019 £	2018 £
Prepayments and accrued income	22,846	41,073

13. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	16,724	18,105
Pension scheme liability	13,800	13,800
Accruals and deferred income	150,346	103,201
	180,870	135,106

Deferred income relates to funding received in advance.

Deferred income

Deferred income at 1 April 2018	35,103
Resources deferred during the year	94,044
Amounts released from previous years	(35,103)
Deferred income at 31 March 2019	94,044

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

14. CREDITORS: Amounts falling due after more than one year

	2019 £	2018 £
Pension Scheme Liability	<u>27,600</u>	<u>41,400</u>

Details of the pension scheme liability are shown in note 18 to the accounts.

15. Financial instruments

	2019 £	2018 £
Financial assets measured at amortised cost	<u>428,500</u>	<u>364,462</u>
Financial liabilities measured at amortised cost	<u>97,903</u>	<u>123,298</u>

Financial assets measured at amortised cost comprise other debtors and cash at bank and on hand.

Financial liabilities measured at amortised cost comprise other creditors and accruals.

16. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds					
IT Development fund	-	-	-	5,500	5,500
General funds					
General Funds - all funds	38,315	85,341	(39,735)	(10,916)	73,005
Total Unrestricted funds	<u>38,315</u>	<u>85,341</u>	<u>(39,735)</u>	<u>(5,416)</u>	<u>78,505</u>
Restricted funds					
Project funds	188,222	1,262,695	(1,291,904)	5,416	164,429
Total of funds	<u>226,537</u>	<u>1,348,036</u>	<u>(1,331,639)</u>	<u>-</u>	<u>242,934</u>

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

16. STATEMENT OF FUNDS (continued)

Statement of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General funds					
General Funds - all funds	45,707	102,476	(109,868)	-	38,315
Restricted funds					
Project funds	157,423	1,296,470	(1,265,671)	-	188,222

Summary of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	-	-	-	5,500	5,500
General funds	38,315	85,341	(39,735)	(10,916)	73,005
	38,315	85,341	(39,735)	(5,416)	78,505
Restricted funds	188,222	1,262,695	(1,291,904)	5,416	164,429
	226,537	1,348,036	(1,331,639)	-	242,934

Summary of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds	45,707	102,476	(109,868)	38,315
Restricted funds	157,423	1,296,470	(1,265,671)	188,222
	203,130	1,398,946	(1,375,539)	226,537

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

The projects/services managed by the charity at the year end are listed below:

West Glasgow Carers Centre - provides support, advice and respite to carers and young carers in West Glasgow.

South West Glasgow Carers Centre - provides support, advice and respite to carers and young carers in south west Glasgow.

Drumchapel Home Visiting & Day Care Service - provides one-to-one home visits by volunteers to housebound elderly and also provides a twice-weekly lunch club to other elderly clients.

West Young Persons' Befriending Service - provides one-to-one support by volunteers via regular meetings/outings with young people aged 8-18 who are experiencing difficulties in life.

South West Young Persons' Befriending Service - provides one-to-one support by volunteers via regular meetings/outings with young people aged 8-18 who are experiencing difficulties in life.

Pollokshields and Southside Central Volunteering Initiative - provides volunteering taster programmes, individual support to people facing barriers and support to local volunteer-involving organisations.

Volunteering, Learning and Employability Services - make it easier for people to find suitable volunteering opportunities, provide a range of training and SQA Approved Centre programmes and develop volunteering initiatives for the city.

North East Young Persons' Befriending Service - provides one-to-one support by volunteers via regular meetings/outings with young people aged 8-18 who are experiencing difficulties in life.

INCLUDED – a Big Lottery funded programme delivered in partnership with Yoker Resource Centre and designed to recruit and manage volunteers to help disabled people to become more engaged in their community.

Young Carers Mentoring – provides one-to one support by volunteers via regular meetings with young people aged 11-18 who have a care role. This project ended in September 2018.

intandem - provides one-to one mentoring support by volunteers via regular meetings with young people aged 8-14 who are Looked After at Home.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	15,022	-	15,022
Current assets	148,936	287,446	436,382
Creditors due within one year	(57,853)	(123,017)	(180,870)
Creditors due in more than one year	(27,600)	-	(27,600)
	<u>78,505</u>	<u>164,429</u>	<u>242,934</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	22,204	-	22,204
Current assets	131,592	249,247	380,839
Creditors due within one year	(74,081)	(61,025)	(135,106)
Creditors due in more than one year	(41,400)	-	(41,400)
	<u>38,315</u>	<u>188,222</u>	<u>226,537</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	16,397	23,407
Adjustment for:		
Depreciation charges	7,182	9,198
Decrease/(increase) in debtors	18,226	(19,057)
Increase/(decrease) in creditors	31,965	(16,435)
Net cash provided by/(used in) operating activities	<u>73,770</u>	<u>(2,887)</u>

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	2,703	2,703
Bank Current Account	88,483	14,847
Bank Deposit Account	322,350	322,216
Total	<u>413,536</u>	<u>339,766</u>

20. CONTINGENT LIABILITIES

At the year end there are potential liabilities in relation to property and HR matters that cannot be reliably quantified at this time.

21. PENSION COMMITMENTS

The charity operates a defined contribution scheme for its employees. The charge to the income and expenditure account was £29,600 (2018 - £30,507). There were contributions outstanding at the year end of £4,845 (2018 - £5,231).

The company also participated in the Strathclyde Pension Fund (the "Fund") for certain members of staff.

In accordance with the cessation agreement there is an amount due to the Strathclyde Pension Fund amounting to £41,400 (2018 - £55,200) which is payable in equal annual instalments over the next three years.

22. OPERATING LEASE COMMITMENTS

At 31 March 2019 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
Amounts payable:		
Within 1 year	22,300	27,729
Between 1 and 5 years	10,878	36,359
Total	<u>33,178</u>	<u>64,088</u>

23. RELATED PARTY TRANSACTIONS

The charity has a close relationship with Glasgow City Council and the Scottish Government, both of which provide funding to enable the charity to carry out its charitable objects. Glasgow City Council has the right to nominate Observers. The sums received and the related project costs are as shown in the financial statements.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING COMMUNITY ACTION AND
EMPLOYMENT INITIATIVES**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

24. CONTROLLING PARTY

In the opinion of the directors, there is no controlling party.