

REGISTERED COMPANY NUMBER: SC309701 (Scotland)
REGISTERED CHARITY NUMBER: SC037696

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2019
for
Voluntary Action South Lanarkshire**

**The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN**

**Contents of the Financial Statements
for the Year Ended 31 March 2019**

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21

**Report of the Trustees
for the Year Ended 31 March 2019**

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 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

VASLan's Mission

"The quality of community and voluntary action in South Lanarkshire
is among the best in Scotland"

OBJECTIVES AND ACTIVITIES

Objectives and aims

As the Third Sector Interface (TSI) for South Lanarkshire Voluntary Action South Lanarkshire has a remit from Scottish Government to undertake activities that support a dynamic, flourishing Third Sector, supports the stimulation of local development through Social Enterprise and encourage and support Volunteers.

To achieve this Voluntary Action South Lanarkshire has in response to Scottish Governments introduction of a new TSI outcomes framework from Scottish Government refocussed and reframed our delivery workplans during the reporting year.

This revised approach to the workplan concentrates our work under four key aims;

- 'Central source of knowledge' around the Third Sector Locally.
- 'Voice' ensuring a strong Third Sector voice at a strategic level.
- 'Building Capacity' of volunteering, community groups, Third Sector organisations and social enterprise to achieve positive change, and.
- 'Connect' providing coordination to the local Third Sector to better respond to local priorities.

In reframing our delivery workplan we have considered each of these areas in a local context and encapsulated the associated actions under the banner of Engage, Promote and Involve (EPI) a theme that runs central to our core objectives.

Voluntary Action South Lanarkshire remains committed to:

- Maximising volunteering.
- Strengthening communities.
- Facilitating community and voluntary sector engagement.
- Supporting and accelerating social enterprise.
- Promoting social and economic partnerships.
- Enabling positive partnerships.
- Promoting social and economic impact.
- Recognising and evaluating volunteer's contribution.

Implementing our programme of change

As highlighted in last year's report during the first quarter of 2018 we introduced a "programme of change", with an objective to improve organisational outcomes, effectiveness and efficiencies across all functions that support and advocate for South Lanarkshire's Third Sector.

During this reporting year we agreed and implemented a range of improvement activities and structural changes in order to deliver against our programme of change supporting our drive to be a cost-effective and influential organisation - a key Community Planning Partner.

**Report of the Trustees
for the Year Ended 31 March 2019**

Revised Operational Structure

In delivering our 'programme of change' our operational structure has been modified to reflect a new way of working.

There are now three key areas of delivery, the Third Sector Interface (TSI), Project Delivery Services and Business Support Services, these key areas are managed by our CEO and two new management posts, our Operations and Strategic Manager and our Administration Services Manager. Changes have also been made within the roles of our development officers and a new post of Delivery Coordinator and Organisational Development Officer has been added.

KEY AREAS OF ACHIEVEMENT AND PERFORMANCE

Year in review

Notwithstanding the level of change Voluntary Action South Lanarkshire has continued to deliver quality services to South Lanarkshire's Third Sector, and through the introduction of revised ways of working we have seen;

- | | |
|--|-----|
| - Number of volunteer placements arranged increase by | 16% |
| - Number volunteers placed increase by | 80% |
| - Number of Saltire Certificates issued increase by | 52% |
| - Numbers attending the Third Sector Forum increase by | 68% |
| - Number of organisations supported increase by | 31% |
| - Number of organisational interactions increase by | 49% |

We have refined how we deliver information to Third Sector organisations with an improved targeted approach and through a combination of social media, newsletters and our website.

We have improved the way we plan and deliver our locality Third Sector Forum events, encouraging wider input from key partners and resulting in increased attendance at these events.

We also confirmed our commitment to excellence through EFQM recognition and refreshed our Volunteer friendly accreditation.

Throughout the year we have continued to support a range of key partnership and priority areas such as GIRFEC and Children's Services, Health and Social Care and Green Health Partnership. Our commitment to Community Planning remains undiminished and we have sustained our support of the Improvement Service in the development of a completely refreshed approach in the Community Planning Partnership.

Other improvements introduced

- A refocussed modular approach to training delivery.
- Operational specific dashboards introduced to support staff and the production of sector related reports.
- South Lanarkshire wide 'State of the Sector' views created.
- Significant improvements to the EPI database.
- Improvement to the Locator Third Sector search tool.
- Significant momentum gained in the furtherance of the Third Sector Forum across South Lanarkshire

Through the introduction of our revised ways of working the charity has, despite a reduction in income improved its financial performance by reducing its operating deficit to £102,644 for the year to 31 March 2019 (2017-2018 £186,350 deficit) this is based on an income of £585,264 against an expenditure of £ 687,908.

We continue to strive for further efficiencies and seek new funding to support our vision and mission.

**Report of the Trustees
for the Year Ended 31 March 2019**

OBJECTIVES AND ACTIVITIES

Mentoring Project

A Big Lottery and Robertson Trust funded programme focussing on Mental Health and Wellbeing for young people aged 16 to 29 living in South Lanarkshire area, the programme uses volunteer mentors on a 1 to 1 basis to coach and encourage the young person to overcome the barriers that are holding them back from achieving their goals and ambitions and help them move on to a healthier and satisfying life.

This programme is moving into its final year of delivery, the penultimate performance report highlighted that of those engaging in the programme;

97% felt that it had been a very worthwhile experience.

83% said they had learned new skills, and,

81% said they felt their mental health was stronger after completing the course.

Future Improvement

As part of our improvement cycle we are targeting further developments within the EPI (Engage Promote Involve) database to enable improved levels of data analysis and reporting on Third Sector services, in addition we are targeting the introduction of;

- An on-line booking system for events and training.
- Updates to the Locator tool - improved search functions.
- Revised and improved financial reporting systems.
- New I.T infrastructure - building toward a more flexible approach to delivery.
- And introducing a revised and refreshed strategy.

STRATEGIC REPORT

Financial review

Principal funding sources

Scottish Executive	TSI Services	-	£269,600
Integrated Health and Social Care	Project Delivery	-	£60,000
Integrated Children's Service Project	Project Delivery	-	£32,000
The Big Lottery - Mentoring Project	Project Delivery	-	£111,604
The Robertson Trust - Mentoring Project	Project Delivery	-	£15,000
SPT CamGlen NHS Patient Car Project	Project Delivery	-	£2,500
Green Health - Volunteering Framework	Project Delivery	-	£20,516
SLC - Children's Services Plan	Project Delivery	-	£5,000
Room Hire/Training/Membership	Business Support	-	£29,134
IT Infrastructure	Business Support	-	£38,690

Review of year

The charity provided an operating deficit of £102,644 (2018-£186,350 deficit) for the year to 31 March 2019, based on an income of £585,624 against an expenditure of £687,908.

This is primarily as a result in a reduction in grant income from a principal funding source, the Board of Trustees agreed to support the continuation of the previous level of delivery during the 2019-20 financial year whilst seeking to address the shortfall in funding.

As of 31 March 2019 we had £53,073 (2018 - £73,089) in restricted funds and £812,070 (2018 - £894,698) in unrestricted.

**Report of the Trustees
for the Year Ended 31 March 2019**

STRATEGIC REPORT

Financial review

In terms of unrestricted funds held as assigned against business sustainability/risk mitigation these are allocated as follows;

Lease/Insurance obligations:	£226,000
Redundancies	£68,000
Dilapidations	£50,000

In maintaining the viability of the charity, we have allocated funds to the following areas.

6 months operating costs (current budget)	£51,000
Operational Shortfall 20/21 (First 6 months)	£32,000
Business Centre Improvements	£38,000.

Overall this results in residual unallocated funds in the region of £47,070

The total income for VASLan was £585,624 (2018-£535,418) of which £517,440 (2018- £492,077) came in the form of grant income. The Scottish Executive provided 46% (2018 - 55%) of the total income for the year.

Reserves policy

The trustees continue to closely monitor the Charity's finances, with the agreed policy objectives of securing the future of the Charity's work and projects by establishing a working reserve to provide at least six months full operational costs, and maximising funds available to promote, support and develop the voluntary sector in South Lanarkshire.

Our plans for 2019/20

We intend to build on our work in three main areas, working towards achieving the following objectives:

- Be a financially sustainable, resilient and well governed organisation that is capable of resourcing our strategic and partnership delivery priorities.
- Embed quality in the design, delivery and review of our services, infrastructure and facilities.
- Raise the profile of VASLan to support and advocate South Lanarkshire's Third Sector

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Voluntary Action South Lanarkshire Limited (VASLan) is a charitable company, limited by guarantee, as defined by the Companies Act 2006 incorporated on 5th October 2006 and is a recognised charity. The company was established under a Memorandum of Association which recognised the objects and powers of the charitable company and is governed under its Articles of Association. In 2011 the charitable company proposed and adopted revised Articles of Association facilitating the establishment of a South Lanarkshire Interface. In November 2016 revised articles were proposed and adopted following a Special General Meeting.

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are referred to as trustees. The maximum number of trustees is twelve. The organisation is governed by Trustee Directors with the day to day business of the organisation managed by senior staff who report to the Trustee Directors of VASLan on a regular basis. The Board of Trustee Directors usually meets on a bi-monthly basis with meetings scheduled throughout the course of the year, on all aspects of the work of the Company. The Board of Trustee Directors is supported in the administration of Governance through a Staffing Sub-Committee and a Finance Sub-Committee with both committees meeting on a monthly frequency.

Recruitment and appointment of new trustees

The Trustee Directors are appointed from the nominations of the members or depending on the skills required. Trustee Directors can also Co-opt or fill vacancies occurring between AGM's. All such appointees are required to resign at the next AGM and seek re-appointment if appropriate. Each trustee is appointed to service for three years and is eligible for re-appointment for a further three years. A trustee who has served for six years is not eligible for re-appointment and must stand down for one year. In addition to the Board of Trustee Directors there are 2 advisors (non-voting) who also attend regularly.

**Report of the Trustees
for the Year Ended 31 March 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Voluntary Action South Lanarkshire (VASLan) is the Third Sector Interface (TSI) for South Lanarkshire and is fully recognised by the Community Planning Partnership. As a Single Interface VASLan carries responsibilities in supporting and promoting volunteering, in providing support to community and voluntary organisations/groups in the development of wider capacity across South Lanarkshire, in supporting and promoting the development of social enterprise and the local social economy and in providing the connectivity for local organisations and the Communities with the Community Planning Partnership in South Lanarkshire.

To ensure full transparency within our governance the single entity reports as a Company Limited by Guarantee (SC309701) and as a registered Charity (SC037696) and fully meets the desires and ambitions set for this body by the Third Sector in South Lanarkshire, Scottish Government, the Local Authority, and Community Planning Partners. For clarity and accuracy the Trustees also benefit from oversight of the legal and financial undertakings of the company through a continued association with Law at Work and the Kelvin Partnership. In matters of day to day financial performance and reporting VASLan continues to receive support from Greg Hannah Accountants.

Management Process

There are two strands to the management process:

- The Board of Trustee Directors oversee all aspects of Governance and the Board comprises no more than twelve Directors. The Board of Trustee Directors meet on a bi-monthly basis on all aspects of the work of the Company, Strategic Development, Monitoring of Performance, Project Development, & the Promotion of Volunteering; Organisational progress is monitored in conjunction with a Staffing Sub-Committee and a Finance Sub-Committee utilising management reports, management information schedules, financial instruments and a range of accounting procedures.
- Operational responsibilities are carried out by the Chief Executive Officer. The CEO is responsible for the efficient management and all associated VASLan services and facilities relating to the support and development of Volunteering and the Voluntary Sector within South Lanarkshire. Operational activity is sustained by the development teams in Hamilton. The premises are utilised for the delivery of Volunteering services and the support and training of community groups and organisations supplemented by numerous external venues to facilitate local delivery and input.

Induction and training of new trustees

New members of the Board are provided with an initial information pack containing: previous minutes of Board Meetings and literature associated with the business of the company. The Trustee Directors receive appropriate training by attendance at Company development days and Governance training and also through Voluntary Action Scotland.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC309701 (Scotland)

Registered Charity number

SC037696

Registered office

155 Montrose Crescent
HAMILTON
ML3 6LQ

Trustees

Rev I D Barcroft

Dr T J S Brain

J K Cassidy

W Tynan

Ms N Barr

N G P McShannon

Mrs M Duffy

Mrs J McKeown

- deceased 14.6.18

**Report of the Trustees
for the Year Ended 31 March 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
G Bennie

Senior Statutory Auditor
Craig M Fotheringham Bsc CA

Auditors
The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

COMMENCEMENT OF ACTIVITIES

The charitable company passed a special resolution on 4th February 2011 changing its name from Local Communities Development Trust Ltd to Voluntary Action South Lanarkshire.

The formal merger of staff was effected from 1 April 2011 and completed 30 June 2011 with the staff members of CVS Hamilton & East Kilbride, Create - Cambuslang and Rutherglen Ltd & Volunteer Centre South Lanarkshire Ltd coming together under the Company - Voluntary Action South Lanarkshire.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Voluntary Action South Lanarkshire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 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.

In so far as the trustees are aware:

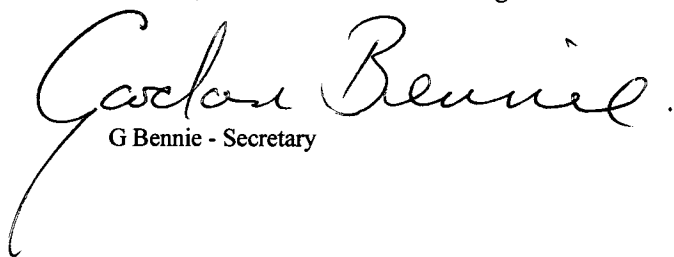
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, The Kelvin Partnership Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**Report of the Trustees
for the Year Ended 31 March 2019**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 November 2019 and signed on the board's behalf by:


G Bennie - Secretary

Report of the Independent Auditors to the Trustees and Members of Voluntary Action South Lanarkshire

Opinion

We have audited the financial statements of Voluntary Action South Lanarkshire (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 Auditors 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 UK, including the FRC'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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors 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.

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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

**Report of the Independent Auditors to the Trustees and Members of
Voluntary Action South Lanarkshire**

Matters on which we are required to report by exception

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

- the charitable company has not kept proper and adequate accounting records 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company 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 trustees 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

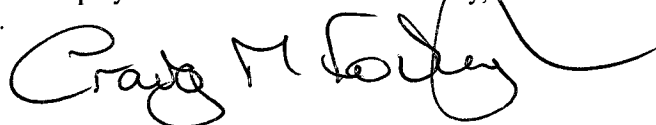
Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 Report of the Independent Auditors.

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 Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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 trustees those matters we are required to state to them in an auditors' 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 and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Craig M Fotheringham Bsc CA (Senior Statutory Auditor)

for and on behalf of The Kelvin Partnership Ltd

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

18 November 2019

**Statement of Financial Activities
for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	100
Charitable activities	3				
Incoming resources from charitable activities		337,424	247,840	585,264	535,418
Total		337,424	247,840	585,264	535,518
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		420,052	267,856	687,908	721,867
NET INCOME/(EXPENDITURE)		(82,628)	(20,016)	(102,644)	(186,349)
RECONCILIATION OF FUNDS					
Total funds brought forward		894,698	73,089	967,787	1,154,136
TOTAL FUNDS CARRIED FORWARD		812,070	53,073	865,143	967,787

The notes form part of these financial statements

Voluntary Action South Lanarkshire

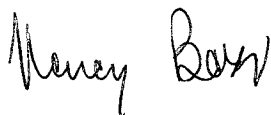
**Balance Sheet
At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	10	4,513	-	4,513	6,065
CURRENT ASSETS					
Debtors	11	5,822	-	5,822	1,992
Cash at bank and in hand		822,688	53,073	875,761	991,456
		<u>828,510</u>	<u>53,073</u>	<u>881,583</u>	<u>993,448</u>
CREDITORS					
Amounts falling due within one year	12	(20,953)	-	(20,953)	(31,726)
NET CURRENT ASSETS		<u>807,557</u>	<u>53,073</u>	<u>860,630</u>	<u>961,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		812,070	53,073	865,143	967,787
NET ASSETS		<u>812,070</u>	<u>53,073</u>	<u>865,143</u>	<u>967,787</u>
FUNDS	13				
Unrestricted funds				812,070	894,698
Restricted funds				53,073	73,089
TOTAL FUNDS				<u>865,143</u>	<u>967,787</u>

The financial statements were approved by the Board of Trustees on 18 November 2019 and were signed on its behalf by:



N G P McShannon -Trustee



Ms N Barr -Trustee

The notes form part of these financial statements

Voluntary Action South Lanarkshire

**Cash Flow Statement
for the Year Ended 31 March 2019**

	Notes	31.3.19 £	31.3.18 £
Cash flows from operating activities:			
Cash generated from operations	1	(113,125)	(115,176)
Net cash provided by (used in) operating activities		<u>(113,125)</u>	<u>(115,176)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(2,570)	(2,397)
Net cash provided by (used in) investing activities		<u>(2,570)</u>	<u>(2,397)</u>
Change in cash and cash equivalents in the reporting period		<u>(115,695)</u>	<u>(117,573)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>991,456</u>	<u>1,109,029</u>
Cash and cash equivalents at the end of the reporting period		<u><u>875,761</u></u>	<u><u>991,456</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2019**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.19	31.3.18
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(102,644)	(186,349)
Adjustments for:		
Depreciation charges	4,122	3,307
(Increase)/decrease in debtors	(3,830)	60,378
(Decrease)/increase in creditors	(10,773)	7,488
Net cash provided by (used in) operating activities	<u>(113,125)</u>	<u>(115,176)</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Tangible fixed assets

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

Fixtures and fittings	- 33% on reducing balance
-----------------------	---------------------------

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.

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Donations	-	100
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

3. INCOME FROM CHARITABLE ACTIVITIES

	2019 £	2018 £
GRANTS		
Scottish Government	269,600	269,600
Integrated Children's Services	32,000	31,360
Health and Social Care	60,000	60,000
Children's Services Plan	5,000	-
	<u>366,600</u>	<u>360,960</u>
OTHER INCOME	-	12,054
PROJECT INCOME		
Mentoring Project (Big Lottery)	111,604	111,117
Mentoring Project (Robertson Trust)	15,000	15,000
Green Health - Volunteering Framework	20,516	-
Brexit Fund	1,220	-
SPT CamGlen NHS Patient Car Project	2,500	2,500
	<u>150,840</u>	<u>128,617</u>
BUSINESS ACTIVITIES		
Room Hire/Training/Membership	29,134	28,787
IT Infrastructure	38,690	5,000
	<u>67,824</u>	<u>33,787</u>
TOTAL	<u><u>585,264</u></u>	<u><u>535,418</u></u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 5) £	Totals £
Charitable activities	<u>682,808</u>	<u>5,100</u>	<u>687,908</u>

5. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>5,100</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.19	31.3.18
	£	£
Auditors' remuneration	5,100	5,100
Depreciation - owned assets	4,122	3,307
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

8. STAFF COSTS

	31.3.19	31.3.18
	£	£
Salary Costs & Pension	455,765	464,448
Mentoring Project Salaries	94,390	95,121
	<u> </u>	<u> </u>
	<u>550,155</u>	<u>559,569</u>

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

31.3.19	31.3.18
19	21
<u> </u>	<u> </u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100	-	100
Charitable activities			
Incoming resources from charitable activities	310,441	224,977	535,418
	<u> </u>	<u> </u>	<u> </u>
Total	310,541	224,977	535,518
 EXPENDITURE ON			
Charitable activities			
Charitable activities	448,482	273,385	721,867
	<u> </u>	<u> </u>	<u> </u>
Total	448,482	273,385	721,867
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(137,941)	(48,408)	(186,349)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(19,074)	19,074	-
Net movement in funds	(157,015)	(29,334)	(186,349)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,051,713	102,423	1,154,136
TOTAL FUNDS CARRIED FORWARD	894,698	73,089	967,787

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2018	73,606
Additions	2,570
At 31 March 2019	76,176
DEPRECIATION	
At 1 April 2018	67,541
Charge for year	4,122
At 31 March 2019	71,663
NET BOOK VALUE	
At 31 March 2019	4,513
At 31 March 2018	6,065

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	4,602	1,992
Prepayments	1,220	-
	5,822	1,992

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Trade creditors	5,971	4,574
Social security and other taxes	9,811	11,352
Other creditors	371	-
Accrued expenses	4,800	10,800
Deferred income	-	5,000
	<u>20,953</u>	<u>31,726</u>

13. MOVEMENT IN FUNDS

	At 1.4.18	Net movement in funds	Transfers	At 31.3.19
	£	£	£	£
Unrestricted funds				
Business Activities Fund	26,309	(49,351)	23,042	-
Scottish Executive (TSI Grant)	-	(66,422)	66,422	-
General Reserves Fund	345,625	(17,910)		327,715
IT Infrastructure Fund	-	2,176		2,176
Centralised Fund	522,764	48,879	(89,464)	482,179
	<u>894,698</u>	<u>(82,628)</u>	<u>-</u>	<u>812,070</u>
Restricted funds				
SPT CamGlen NHS Patient Car Project	2,288	(1,506)		782
The Big Lottery - Mentoring Project	2,776	4,846		7,622
Integrated Health and Social Care	67,970	(28,528)		39,442
Mentoring Project Top Up	55	(55)		-
SLC - Childrens' Services Plan	-	1,076		1,076
Green Health - Volunteering Framework	-	4,151		4,151
	<u>73,089</u>	<u>(20,016)</u>	<u>-</u>	<u>53,073</u>
	<u>967,867</u>	<u>(102,644)</u>	<u>-</u>	<u>865,143</u>

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
Business Activities Fund	29,134	(78,485)	(49,351)
Scottish Executive (TSI Grant)	269,600	(336,022)	(66,422)
General Reserves Fund	-	(17,910)	(17,910)
IT Infrastructure Fund	38,690	(36,514)	2,176
Centralised Fund	-	48,879	48,879
	<u>337,424</u>	<u>(420,052)</u>	<u>(82,628)</u>
Restricted funds			
SPT CamGlen NHS Patient Car Project	2,500	(4,006)	(1,506)
The Big Lottery - Mentoring Project	111,604	(106,758)	4,846
The Robertson Trust - Mentoring Project	15,000	(15,000)	-
Integrated Childrens' Services Project	32,000	(32,000)	-
Integrated Health and Social Care	60,000	(88,528)	(28,528)
SLC - Childrens' Services Plan	5,000	(3,924)	1,076
Green Health - Volunteering Framework	20,516	(16,365)	4,151

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

13. MOVEMENT IN FUNDS - continued

Brexit Fund	1,220	(1,220)	-
Mentoring Project Top Up	-	(55)	(55)
	<u>247,840</u>	<u>(267,856)</u>	<u>(20,016)</u>
	<u>585,264</u>	<u>(687,908)</u>	<u>(102,644)</u>

Comparatives for movements in funds

	At 1.4.17	Net movement in funds	Transfer between funds	At 31.3.18
Unrestricted funds				
Business Activities Fund	-	26,309	-	26,309
Scottish Executive (TSI Grant)	-	-	-	-
General Reserves Fund	-	345,625	-	345,625
Centralised Fund	1,051,713	(509,875)	(19,074)	522,764
	<u>1,051,713</u>	<u>(137,941)</u>	<u>(19,074)</u>	<u>894,698</u>
Restricted funds				
SPT CamGlen NHS Patient Car Project	2,871	(583)	-	2,288
Reshaping Care for Older People	19,196	(19,196)	-	-
The Big Lottery - Mentoring Project	-	(545)	3,321	2,776
Integrated Childrens' Services Project	-	(6,960)	6,960	-
IT Infrastructure Fund	20,356	(29,094)	8,738	-
Integrated Health and Social Care	60,000	7,970	-	67,970
Mentoring Project Top Up	-	-	55	55
	<u>102,423</u>	<u>(48,408)</u>	<u>19,074</u>	<u>73,089</u>
TOTAL FUNDS	<u>1,154,136</u>	<u>(186,349)</u>	<u>-</u>	<u>967,787</u>

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
Business Activities Fund	40,941	(178,882)	(137,941)
Scottish Executive (TSI Grant)	269,600	(269,600)	-
	<u>310,541</u>	<u>(448,482)</u>	<u>(137,941)</u>
Restricted funds			
SPT CamGlen NHS Patient Car Project	2,550	(3,083)	(583)
The Big Lottery - Mentoring Project	111,117	(111,662)	(545)
The Robertson Trust - Mentoring Project	15,000	(15,000)	-
Integrated Childrens' Services Project	31,360	(38,320)	(6,960)
IT Infrastructure Fund	5,000	(34,094)	(29,094)
Integrated Health and Social Care	60,000	(52,032)	7,970
Reshaping Care for Older Women	-	(19,196)	(19,196)
	<u>224,977</u>	<u>(273,385)</u>	<u>(48,408)</u>
TOTAL FUNDS	<u>535,518</u>	<u>(721,867)</u>	<u>(186,349)</u>

Scottish Government - Grant Funding - for the provision and support of core TSI services across South Lanarkshire:

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

13. MOVEMENT IN FUNDS - continued

Business Activities - Funding raised through internal social enterprise activities:

SPT CamGlen Patient Volunteer Car Project - The CamGlen NHS Patient Volunteer Car Project provides a door-to-door service for elderly/infirm patients within the Rutherglen and Cambuslang areas, requiring transport to NHS facilities within the Glasgow and Lanarkshire area. Users, who must be referred to the scheme by the NHS, are generally those for whom public transport is inaccessible and they do not fit the criteria for the NHS Patient Transport Service.

Mentoring Project - This project that helps young people aged between 16 and 29 in South Lanarkshire to overcome the barriers and challenges they face and assists them to move on with their lives and improve their health and wellbeing.

Launched in April 2017 and funded through the Big Lottery and the Robertson Trust it pairs young people with volunteer mentors who meet with them regularly, build trust, offer support and guidance, and do their best to help with any issues that may be preventing them from fulfilling their ambitions.

The success of the project relies on the input of committed, enthusiastic and resilient mentors. Mentors are fully-trained and offered continual support from the project staff.

Integrated Children's Services - Partnership Funding - supporting the development and awareness of the voluntary sector through wider networking and related activities:

Integrated Health and Social Care - For administration of Organisations who applied for funding (funding application money did not come through VASLAN - was just administered/monitored by us).

Green Health - Volunteering Framework - This project aims to build local volunteering capacity to improve health and wellbeing, support the maintenance of greenspace assets, encourage community participation in their use and management and continue to seek investment in those assets.

SLC - Children's Services Plan - For partnership support and administration in producing a South Lanarkshire's Children's and Young Person's Service Plan'

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

15. UNRESTRICTED FUNDS

In the year the Board have reviewed the general reserves position of the charity which exists to cater for fluctuations in the income of VASLAN from year to year. The Board have decided upon the following desired provision:

	31.3.19	31.3.18
	£	£
6 months running costs	351,000	356,248
Redundancy provision	68,000	65,890
Lease obligations @ 5 years	194,000	225,555
Insurance Obligations @ 5 Years	32,000	50,000
Provision for reinstatement/dilapidation	50,000	-
Provision of Business Centre Improvements	38,000	38,000
Provision for upgrading IT/Software	-	20,000
Operational Shortfall 20/21 (First six months)	32,000	46,000
Unallocated funds	47,070	93,005
	<hr/>	<hr/>
General fund balance	812,070	894,698
	<hr/>	<hr/>

Voluntary Action South Lanarkshire

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	100
Charitable activities		
Grants	553,630	492,077
Other income	-	7,433
Project income	2,500	14,554
Business activities	29,134	21,354
	<u>585,264</u>	<u>535,418</u>
Total incoming resources	585,264	535,518
EXPENDITURE		
Charitable activities		
Salary costs & pensions	455,765	464,448
Rent, rates & insurance	46,007	48,321
Light and heat	10,312	12,933
Telephone, IT, stationery, printing & postage	18,720	20,332
Sundries	397	503
Business activities & meeting room expenses	1,384	2,092
SPT CamGlen NHS volunteer travel	4,001	3,083
Staff travelling expenses	3,018	3,489
Professional fees	3,539	3,122
Property cleaning and maintenance	16,686	16,561
Staff training, conference costs & Vaslan training costs	2,064	3,982
Equipment hire and rental	1,169	1,781
Bank charges	62	62
Mentoring Project including salaries	100,716	126,659
TSI Events and Third Sector Forum Meetings	7,657	6,092
Green Health	2,045	-
Children's Services Plan expenses	3,924	-
Brexit expenditure	1,220	-
Fixtures and fittings	4,122	3,307
	<u>682,808</u>	<u>716,767</u>
Support costs		
Governance costs		
Auditors' remuneration	5,100	5,100
Total resources expended	687,908	721,867
Net expenditure	(102,644)	(186,349)

This page does not form part of the statutory financial statements