

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Voluntary Action South Lanarkshire**

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for the Year Ended 31 March 2022

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**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

VASLAN's Mission

'Enabling volunteers and local third sector organisations to deliver transformational change'

OBJECTIVES AND ACTIVITIES

Objectives and aims

As the Third Sector Interface (TSI) for South Lanarkshire Voluntary Action South Lanarkshire (VASLAN) has a remit from Scottish Government to undertake activities to create a vibrant Voluntary and Community Sector across South Lanarkshire, support the stimulation of local development through Social Enterprise and promote, encourage and support Volunteers.

In response to Scottish Governments introduction of a new TSI outcomes framework we have again delivered our work for Scottish Government and our local sector framed under the four key areas;

- '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.

As we entered the reporting year VASLAN reviewed in detail our internal processes and the way in which we deliver support to South Lanarkshire's third sector. We challenged our thinking, adopted, and embedded new approaches to our delivery against these key areas. In doing so we categorised our approach into four areas, which encompass the breadth of the TSI (Third Sector Interface) function. These 4 areas are Engagement, Localities, Volunteering and Development.

During the reporting year, managed funds became a significant area of development for VASLAN. In addition to continuing to manage the Integrated Care Fund (ICF) several other funds became part of the remit of the organisation this year, including the Scottish Governments Communities Mental Health and Wellbeing fund (CMHW) and the Community Based Adult Learning Recovery Fund (CBAL).

During the reporting year VASLAN supported, managed and distributed over £3.6 million to South Lanarkshire's third sector.

We significantly improved our membership, our communications, our own visibility together with the visibility of many of our sector partners.

Much of our work is highlighted within our impact report (Click Here) which sets out how we have performed over the reporting year, during which we worked collaboratively across South Lanarkshire's community groups, service providers and statutory partners.

We remain grateful for the collective wisdom and commitment of our Board and for their support for our vision of the future. We thank them for the time and energy they bring to their roles as trustees.

In conclusion, we look forward to the coming year knowing that VASLAN is an organisation remains strategically sound, financially prudent and supported by highly capable staff and sound governance.

**OBJECTIVES AND ACTIVITIES
KEY AREAS OF ACHIEVEMENT AND PERFORMANCE**

Year in review

Our impact report which can be viewed on our website provides details around VASLAN key activities together with the support provided across South Lanarkshire's community and voluntary sector.

Highlights

Advice and Information:

We continued to provide support to organisations across South Lanarkshire with a small increase on the number of organisations supported against the previous year

Volunteers registered:

Volunteers registered returned to pre-pandemic levels, this, as expected relates to people returning to their workplaces, it should be noted that during the reporting year VASLAN started work on the CPP wide volunteering strategy to demonstrate a South Lanarkshire wide commitment to the importance of volunteering, the benefits to individuals and impact on our communities, now and in the future.

Funding opportunities:

Through VASLAN's support and advice over £3.6M of funding was generated for South Lanarkshire's third sector.

Looking ahead:

In 2022-2023 we aim to:

Launch our new Strategy 'Moving to Action', create and agree a CPP wide volunteering strategy and in partnership with SLC and wider partners develop and launch a Social Enterprise Strategy.

Increase our staff team and capabilities to provide targeted support across a range of areas, we plan to introduce a revised process of engagement at a locality level by introducing a locality networking approach to encourage local agendas to be at forefront of good conversations and points of local action.

We will continue to build both our own and South Lanarkshire's visibility through increased levels of high-quality communications across social media, events and spotlight videos, whilst continuing to deliver an excellent service within this changing environment.

We will continue to listen, share, influence, and shape local services, in varied and impactful ways.

We would like to take the opportunity to thank our team for their hard work and commitment to providing support with minimal disruption and empowering the voices of our communities during these challenging times.

**STRATEGIC REPORT
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 four months full operational costs, and maximising funds available to promote, support and develop the voluntary sector in South Lanarkshire.

**Report of the Trustees
for the Year Ended 31 March 2022**

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

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 AGMs. 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.

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.

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 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 with the operational activity is sustained by the development teams.

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risk to which the charity is exposed, in particular those related to the operation and finances of the charity and are satisfied that the systems are in place to mitigate these risks.

VASLAN is recognised as the Third Sector Interface (TSI) within South Lanarkshire and as such performs a key role in representing the sectors views and strengths within Community Planning and other strategic partnerships, across a wide range of topics and key agenda areas.

The organisation strives to ensure each project is self accounting and self sustaining by undertaking regular reviews of both operational and financial aspects.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC309701 (Scotland)

Registered Charity number
SC037696

Registered office
155 Montrose Crescent
HAMILTON
ML3 6LQ

Trustees

J K Cassidy
Ms N Barr
N G P McShannon
Mrs J McKeown
T Paterson Co-opted
M Price Co-opted
B McAuley Co-opted (resigned 26.8.21)

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

Chief Executive Officer
Steven Sweeney

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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 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, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 November 2022 and signed on the board's behalf by:



Ms N Barr - Trustee

**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 2022 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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

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 this gives rise to a material misstatement in the financial statements themselves. 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.

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: - 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 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 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.

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

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We enquired of the directors of the charities policies and procedures to detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud
- Reading Board minutes
- Using analytical procedures to identify any unusual or unexpected transactions

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as provision for receivables, impairment and pension assumptions. On this audit we do not believe there is a fraud risk related to revenue recognition because the income is dependent on charitable donors and does not contain estimation uncertainty.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the charity's fraud risk management controls.

We also performed procedures including:

- Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts
- Assessing significant accounting estimates for bias

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as provision for receivables, impairment and pension assumptions. On this audit we do not believe there is a fraud risk related to revenue recognition because the income is dependent on charitable donors and does not contain estimation uncertainty.

We discussed with management matters related to actual or suspected fraud and considered any implications for our audit.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and through discussion with the directors (as required by auditing standards).

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

As the charity is regulated our assessment of risks involved gaining an understanding of the control environment including the charity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statement varies considerably.

Firstly the entity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation and charities legislation) and we assessed the extent of the compliance with these laws and regulations as part of our procedures on the related.

Secondly the entity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and management and inspection of regulatory and legal correspondence, if any.

Therefore if a breach of operational regulations is not disclosed to us or evident from the relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of laws and regulations

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we had properly planned and performed our audit in accordance with accounting standards. For example the further removed non-compliance with laws and regulations from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standard would identify it.

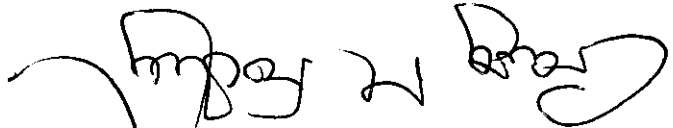
In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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.

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

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 the 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 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

23 November 2022

Statement of Financial Activities
for the Year Ended 31 March 2022


	Unrestricted funds	Restricted funds	Total funds	
31.3.21	£	£	£	
31.3.22	£	£	£	
Income and Endowments from				
Donations and legacies	425	-	425	2
Charitable activities	382,482	1,970,107	2,352,589	
Incoming resources from charitable activities	382,907	1,970,107	2,353,014	
Total	382,907	1,970,107	2,353,014	
Expenditure on				
Charitable activities	357,238	1,925,773	2,283,011	4
Charitable activities	25,669	44,334	70,003	
Transfers between funds	108,596	(108,596)	-	15
Net movement in funds	134,265	(64,262)	70,003	
Reconciliation of funds	799,410	303,929	1,103,339	
Total funds brought forward	799,410	303,929	1,103,339	
Total funds carried forward	933,675	239,667	1,173,342	

The notes form part of these financial statements

	Notes	31.3.22	31.3.21
FIXED ASSETS		£	£
Tangible assets	11	18,886	25,182
CURRENT ASSETS			
Debtors	12	21	35,097
Cash at bank		1,218,631	1,059,337
		1,218,652	1,094,434
CREDITORS			
Amounts falling due within one year	13	(64,196)	(16,277)
NET CURRENT ASSETS		1,154,456	1,078,157
TOTAL ASSETS LESS CURRENT LIABILITIES		1,173,342	1,103,339
NET ASSETS		1,173,342	1,103,339
FUNDS			
Unrestricted funds	15	933,675	799,410
Restricted funds		239,667	303,929
TOTAL FUNDS		1,173,342	1,103,339

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2022 and were signed on its behalf by:

N G P McShannon - Trustee



N Barr - Trustee



Voluntary Action South Lanarkshire

Cash Flow Statement
for the Year Ended 31 March 2022

31.3.21	£	Notes	31.3.22	£
292,277			159,294	
292,277			159,294	
		Cash generated from operations		
		1		
		Net cash provided by operating activities		
		Cash flows from investing activities		
		Purchase of tangible fixed assets		
		-		
		Net cash provided by/(used in) investing activities		
		-		
		Change in cash and cash equivalents		
		in the reporting period		
		Cash and cash equivalents at the		
		beginning of the reporting period		
		Cash and cash equivalents at the end		
		of the reporting period		
281,868			159,294	
777,469			1,059,337	
1,059,337			1,218,631	

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING

ACTIVITIES	
31.3.21	31.3.22
£	£
311,712	70,003
12,403	6,296
(34,424)	35,076
2,586	47,919
292,277	159,294
Net cash provided by operations	
Financial Activities)	
Adjustments for:	
Depreciation charges	
Decrease/(increase) in debtors	
Increase in creditors	
Net income for the reporting period (as per the Statement of	

2. ANALYSIS OF CHANGES IN NET FUNDS

At 1.4.21	Cash flow	At 31.3.22
£	£	£
1,059,337	159,294	1,218,631
Net cash		
Cash at bank and in hand		
1,059,337	159,294	1,218,631
Total		

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These 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 (FRS102). The financial statements have also been prepared in accordance with the Charities Accounts(Scotland) Regulations Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods

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.

Income from government and other grants, whether 'capital' or 'revenue' are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any conditions attached to the grants have been met, or fulfillment of these conditions is wholly within the control of the charity.

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.

Charitable activities

Cost of charitable activities are incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs (which are included as a component of support costs (in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination).

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investment with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

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 Office Equipment - 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.

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.
Financial instruments are recognized in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.
Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1. ACCOUNTING POLICIES - continued

Financial instruments

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Provisions

Provisions are recognised where a legal or constructive obligation has been incurred which will probably lead to an outflow of resources that can be reasonably estimated. Provisions are recorded for the estimated ultimate liability that is expected to arise, taking into account the time value of money where material.

A contingent liability is disclosed where the existence of the obligation will only be confirmed by future events, or where the amount of the obligation cannot be measured with reasonable reliability. Contingent assets are not recognised but are disclosed where an inflow of economic benefits is probable.

	2022	2021
2. DONATIONS AND LEGACIES	31,322	31,321
Donations	425	110
3. INCOME FROM CHARITABLE ACTIVITIES		
	£	£
Scottish Government	269,600	269,600
Integrated Children's Services	31,360	32,000
Health and Social Care	60,000	60,000
Scottish Government Wellbeing Fund Admin	66,624	66,119
Scottish Government Wellbeing Fund	1,058,300	-
Scottish Government Community Based Adult Learning Fund	87,875	-
Scottish Government Community Based Adult Learning Fund	7,125	-
Admin	-	-
Building and Celebrating Communities Fund	-	120,000
ICF - 6 Month Extension	487,500	519,666
Covid 19 Mobility Fund	-	35,077
ICF - Covid Contingency Fund	-	85,334
South Lanarkshire Council	20,000	5,000
William Grant Foundation	-	15,000
Community Testing	19,133	-
Cyber Resilience Fund	1,560	-
GRANTS		
PROJECT INCOME		
Mentoring Project (Robertson Trust)	-	7,500
Green Health - Volunteering Framework	10,000	23,624
EK Volunteering Collaborative	-	6,661
Business Support	8,400	-
Youth Guarantee Scheme	43,524	-
Discharge Support	101,704	-
Locality Link Workers	79,884	-
BUSINESS ACTIVITIES		
Room Hire/Training/Membership	425	1,750
IT Infrastructure	-	8,000
TOTAL	2,353,014	1,255,331

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. CHARITABLE ACTIVITIES COSTS	Charitable activities	2,277,911	5,100	2,283,011
	Support costs (see note 5)	£	£	£
	Totals	Direct Costs	Support costs (see note 5)	Totals
		2,277,911	5,100	2,283,011
5. SUPPORT COSTS	Charitable activities			
	Governance costs			
				5,100
6. NET INCOME/(EXPENDITURE)				
	Net income/(expenditure) is stated after charging/(crediting):			
	Auditors' remuneration	5,100	£	31,322
	Depreciation - owned assets	6,296	£	12,403
7. TRUSTEES' REMUNERATION AND BENEFITS				
	There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.			
	Trustees' expenses			
	There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.			
8. STAFF COSTS				
	Salary Costs & Pension	470,888	£	31,322
	Mentoring Project Salaries	12,034	£	379,016
		470,888	£	391,050
		470,888	£	12,034
		31,322	£	31,321
		31,322	£	31,321

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

Charitable	31,322	31,321
	19	14

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. STAFF COSTS - continued

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	110	-	110
Charitable activities			
Incoming resources from charitable activities	393,046	862,285	1,255,331
Total	393,156	862,285	1,255,441
EXPENDITURE ON			
Charitable activities	337,192	606,537	943,729
NET INCOME			
Transfers between funds	55,964	255,748	311,712
Net movement in funds	38,446	273,266	311,712
RECONCILIATION OF FUNDS			
Total funds brought forward	760,964	30,663	791,627
TOTAL FUNDS CARRIED FORWARD	799,410	303,929	1,103,339

At the year end, of the £239,667 (2021 - £303,929) of restricted funds that are held £106,658 (2021 - £299,591) relates to managed funds that are administered by the charity for the year 2022/23

10. MANAGED FUNDS

11. TANGIBLE FIXED ASSETS				
	COST	At 1 April 2021 and 31 March 2022		
	DEPRECIATION	At 1 April 2021	97,451	
		Charge for year	6,296	
		At 31 March 2022	103,747	
	NET BOOK VALUE	At 31 March 2022	18,886	
		At 31 March 2021	25,182	
<hr/>				
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Trade debtors		21	
	Prepayments and accrued income		-	
			21	
			£	
			31,322	
<hr/>				
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Trade creditors		47,010	
	Social security and other taxes		12,386	
	Accrued expenses		4,800	
			£	
			31,321	
<hr/>				
			1,966	
			9,511	
			4,800	
<hr/>				
			16,277	

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS		15. MOVEMENT IN FUNDS	
Unrestricted funds	18,886	At 1.4.21	£
Restricted funds	239,667	movement in funds	£
Total	258,553	Transfers between funds	£
Fixed assets	1,094,434	At	£
Current assets	18,886		
Current liabilities	(64,196)		
	1,173,342		
	239,667		
	(64,196)		
	1,103,339		
	933,675		
	(64,196)		
	279,169		
Business Activities Fund	(94,787)		
Scottish Executive(TSI Grant)	76,915		
General Reserves Fund	(35,319)		
IT Infrastructure Fund	19,351		
Centralised fund	64,504		
Scottish Government Wellbeing Fund	118,801		
SLC COVID 19 Fund	25,182		
	(4,995)		
	25,669		
Restricted funds	7,410		
Integrated Children's Services (SLC)	(7,410)		
Integrated Health and Social Care	18,992		
Green Health - Volunteering	6,421		
COVID 19 - Mobilisation Plan	(10,759)		
Framework	(74,584)		
Building and Celebrating Communities	(23,723)		
Fund (Managed Fund)	(1,337)		
ICF - 6 month Extension (Managed Fund)	(29,570)		
Fund)	(53,719)		
Scottish Government Wellbeing Fund	4,419		
Youth Guarantee Scheme	4,112		
Discharge Support	101,704		
Locality Link Worker	79,884		
Development Lead	(37,768)		
ICF Social Fund	(18,194)		
Business Development	8,400		
Cyber Resilience Fund	1,560		
	44,334		
	(108,596)		
	239,667		
	1,173,342		
	70,003		
	(1,560)		
	8,400		
	(18,194)		
	(37,768)		
	79,884		
	101,704		
	4,112		
	4,419		
	(4,419)		
	(138)		
	3,974		
	101,704		
	(79,884)		
	37,768		
	27,125		
	-		
	8,931		
	8,400		
	-		
	239,667		
	1,173,342		

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Business Activities Fund	425	(95,212)	(94,787)
Scottish Executive(TSI Grant)	269,600	(192,685)	76,915
IT Infrastructure Fund	-	(35,319)	(35,319)
Centralised fund	26,258	(6,907)	19,351
Scottish Government Wellbeing Fund	66,624	(2,120)	64,504
SLC COVID 19 Fund	20,000	(24,995)	(4,995)
Restricted funds			
Integrated Children's Services (SLC)	31,360	(23,950)	7,410
Integrated Health and Social Care	60,000	(78,992)	(18,992)
Green Health - Volunteering	10,000	(20,759)	(10,759)
Building and Celebrating Communities	-	(23,723)	(23,723)
Fund (Managed Fund)	-	-	-
ICF - 6 month Extension (Managed Fund)	487,500	(541,219)	(53,719)
Scottish Government Wellbeing Fund	1,058,300	(1,053,881)	4,419
Youth Guarantee Scheme	43,524	(39,412)	4,112
Discharge Support	101,704	-	101,704
Locality Link Worker	79,884	-	79,884
Scottish Government Community Based Adult Learning Recovery	87,875	(87,875)	-
Development Lead	-	(37,768)	(37,768)
ICF Social Fund	-	(18,194)	(18,194)
Business Development	8,400	-	8,400
Cyber Resilience Fund	1,560	-	1,560
TOTAL FUNDS	2,353,014	(2,283,011)	70,003
	1,970,107	(1,925,773)	44,334

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	Transfers between funds	At
Unrestricted funds				
Business Activities Fund	-	(44,125)	44,125	-
Scottish Executive(TSI Grant)	-	56,475	(56,475)	-
General Reserves Fund	317,478	(38,309)	-	279,169
IT Infrastructure Fund	7,480	2,657	-	10,137
Centralised fund	436,006	62,564	6,534	505,104
Scottish Government Wellbeing Fund	-	47,629	(47,629)	-
Delivery Co-ordinator	-	(28,177)	28,177	-
SLC COVID 19 Fund	-	5,000	-	5,000
COVID 19 - Mobilisation Plan	-	(7,750)	7,750	-
Restricted funds				
SPT CamGlen NHS Patient Car Project	48	(158)	110	-
The Big Lottery - Mentoring Project	17,291	(17,291)	-	-
Integrated Children's Services (SLC)	643	(643)	-	-
Integrated Health and Social Care	2,565	(30,723)	28,158	-
SLC - Children's Services Plan	1,076	(1,076)	-	-
Green Health - Volunteering Framework	9,040	(4,702)	-	4,338
Building and Celebrating Communities Fund (Managed Fund)	-	120,000	-	120,000
ICF - 6 month Extension (Managed Fund)	-	105,007	-	105,007
Contingency Fund - Covid 19 (Managed Fund)	-	85,334	(10,750)	74,584
	30,663	255,748	17,518	303,929
TOTAL FUNDS	791,627	311,712	-	1,103,339

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Business Activities Fund	1,750	(45,875)	(44,125)
Scottish Executive(TSI Grant)	269,600	(213,125)	56,475
General Reserves Fund	-	(38,309)	(38,309)
IT Infrastructure Fund	8,000	(5,343)	2,657
Centralised fund	110	62,454	62,564
Scottish Government Wellbeing Fund	66,119	(18,490)	47,629
Delivery Co-ordinator	-	(28,177)	(28,177)
The Robertson Trust - Mentoring Project	7,500	(7,500)	-
SLC COVID 19 Fund	5,000	-	5,000
COVID 19 - Mobilisation Plan	35,077	(42,827)	(7,750)
Restricted funds			
SPT CamGlen NHS Patient Car Project	-	(158)	(158)
The Big Lottery - Mentoring Project	-	(17,291)	(17,291)
Integrated Children's Services (SLC)	32,000	(32,643)	(643)
Integrated Health and Social Care	60,000	(90,723)	(30,723)
SLC - Children's Services Plan	-	(1,076)	(1,076)
Green Health - Volunteering Framework	23,624	(28,326)	(4,702)
EK Volunteering Collaborative	6,661	(6,661)	-
Building and Celebrating Communities Fund (Managed Fund)	120,000	-	120,000
The William Grant Foundation (Managed Fund)	15,000	(15,000)	-
ICF - 6 month Extension (Managed Fund)	519,666	(414,659)	105,007
Contingency Fund - Covid 19 (Managed Fund)	85,334	-	85,334
TOTAL FUNDS	1,255,441	(943,729)	311,712

15. MOVEMENT IN FUNDS - continued

Business Activities - Funding raised through internal social enterprise activities:

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

Scottish Government Community Wellbeing Fund - One off support funding for TSI's providing additional covid related services

Delivery Co-ordinator - VASLAN supported post to support the development and coordination of internal processes

South Lanarkshire Council 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 funding applications and monitoring of organisations who received ICF funding.

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.

ICF Fund - Integrated Care Fund supports the third sector element for the delivery of strategic commissioning intentions, a managed fund allocated against successful applicants

Business Development Fund - Fund generated through the development of bespoke CRM systems for partner TSIs

Discharge Support Fund - The fund supports the TSI to design and build processes around volunteers to actively support hospital discharge across a range of areas.

Youth Guarantee Fund - To provide continuation funding for staff during a transition to another funding stream.

Managed Funds

ICF Extension Fund (Managed Funds) - For the distribution of approved integrated care funding to successful applicants.

Building and Celebrating Communities (Managed Funds) - For the provision of a BCC coordinator post and the distribution of small grants as approved via the BCC programme Board.

Contingency Fund Covid 19 (Managed Funds) - Retained health and social care funds to provide additional covid related support.

Covid 19 Mobilisation Fund (Managed Funds) - Additional funding to support the activation of covid volunteering support

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

17. 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:

4 months operational costs	188,578	192,856
Redundancy provision	55,604	41,730
Lease obligations @ 4 years	102,000	96,000
Insurance Obligations @ 4 Years	10,374	18,646
Provision for reinstatement/dilapidation	15,000	15,000
Provision of staffing changes	-	80,000
Provision for small grants	30,000	15,000
Provision to match BCC	-	45,000
Third Sector Chief Officer Inward Investment	75,000	-
Unallocated funds	457,119	295,178
General fund balance	933,675	799,410
	£	£
	31,322	31,321

Voluntary Action South Lanarkshire

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	£	£
INCOME AND ENDOWMENTS		
Donations and legacies	110	425
Charitable activities		
Grants	1,215,796	2,352,589
Project income	37,785	-
Business activities	1,750	-
Total incoming resources	<u>1,255,331</u>	<u>2,352,589</u>
	1,255,441	2,353,014
EXPENDITURE		
Charitable activities		
Salary costs & pensions	391,051	470,888
Rent, rates & insurance	33,376	34,636
Light and heat	14,919	2,216
Telephone, IT, stationery, printing & postage	20,700	24,226
Sundries	-	907
SPT CamGlen NHS volunteer travel	158	-
Staff travelling expenses	59	292
Professional fees	3,174	10,539
Property cleaning and maintenance	19,675	1,785
Staff training, conference costs & Vasilan training costs	304	653
Equipment hire and rental	529	665
Bank charges	94	32
Volunteers expenses	-	270
TSI Events and Third Sector Forum Meetings	-	3,298
Green Health	4,890	213
ICF Extension payments	417,659	541,219
SG Wellbeing Fund payments	4,717	-
William Grant Fund payments	14,921	-
Scottish Government Mental Health and Wellbeing payments	-	1,053,881
Scottish Government Community Based Adult Learning payments	-	87,875
Carried forward	926,226	2,233,595

This page does not form part of the statutory financial statements

Voluntary Action South Lanarkshire

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	£	31,321
Charitable activities	£	31,322
Brought forward		2,233,595
South Lanarkshire Council Covid-19		24,995
Youth Guarantee Project expenditure		6,866
Social Enterprise for Health expenditure		244
Robertson Trust expenditure		3,795
Scottish Government Community Mental Health and Wellbeing		2,120
Fixtures and fittings		6,296
		2,277,911
Support costs		938,629
Governance costs		5,100
Auditors' remuneration		5,100
Total resources expended		2,283,011
Net income		70,003
		311,712

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