

INTERNATIONAL VOLUNTARY SERVICE

England & Wales · Charity number 275424

Details

Other names	IVS
Status	Registered
Legal form	Charitable company
Company number	01354951
Registered	1978-03-22
Register	View on the Charity Commission register

Contact

Address	International Voluntary Service Thorn House 5 Rose Street Edinburgh EH2 2PR
Phone	01312432745
Email	info@ivs.gb.org
Website	www.ivs.gb.org

Activities

Objects: TO AFFORD OPPORTUNITIES BY WHICH MEN AND WOMEN, IN A SPIRIT OF FRIENDSHIP INTERNATIONAL UNDERSTANDING AND VOLUNTARY DISCIPLINE, MAY WITHOUT REGARD TO THEIR RACE, RELIGION, CREED OR POLITICS BE ENCOURAGED AND ENABLED TO GIVE TO THE COMMUNITY, EITHER INDIVIDUALLY, OR IN GROUPS, EFFECTIVE VOLUNTARY SERVICE. (FOR DETAILS SEE CLAUSE 3 OF THE MEMORANDUM OF ASSOCIATION)

Activities: Organising international voluntary projects in the UK, recruiting & preparing volunteers 18+ for projects in GB and abroad. Participating in the international programme run by Service Civil International. Recruiting volunteers for EVS placements within SCI. Recruiting volunteers for some long term placements abroad.

Classification

- **How:** Provides Human Resources
- **What:** General Charitable Purposes, Disability, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£134,681	£35,648	-	-
2023-12-31	£232,917	£19,516	-	-
2022-12-31	£29,741	£17,043	-	-
2021-12-31	£37,344	£16,499	-	-
2020-12-31	£89,851	£79,547	-	-

Trustees

Name	Role	Appointed
Gheorghe Zugravu		2023-06-17
Helen Gibbons		2025-06-14
Kerry Hargadon		2023-06-17
Mohammad Abdur Rashid		2021-02-10
Nigel John Watt		2024-06-15
Paul Winter		2024-06-15
RICHARD TIMOTHY CHEVALIER MARC		
Richard Williams		2020-01-24
Rosemary Hobday		2020-06-20

INTERNATIONAL VOLUNTARY SERVICE

England & Wales - Charity number 275424

Accounts



International Voluntary Service

(A Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31st December 2024

Company Number: 01354951

Charity Registered in England & Wales: 275424

Charity Registered in Scotland: SC039585

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Reference and Administrative Information

Company Registration:	0135495	Company Limited by Guarantee
Charity Registrations:	275424 SC039585	Registered in England and Wales Registered in Scotland
Registered office:	International House 12 Constance Street London E16 2DQ	
Principle office address:	Thorn House, 5 Rose Street, EDINBURGH EH2 2PR	

Directors:

Current directors and those who served during the year

Neil Alldred	Elected 19 June 2021	Retired 15 June 2024
Kerry Hargadon	Appointed 17 June 2023	
Rosemary Hobday	Elected 20 June 2020	
Tim Marc	Elected February 2008	
Mohammad Rashid	Elected 19 June 2021	
Gemma Taylor	Appointed 15 June 2024	Resigned 1 September 2025
Nigel Watt	Elected 15 June 2024	
Richard Williams	Elected 20 June 2020	
Paul Winter	Elected 15 June 2024	
Gheorghe Zugravu	Elected 17 June 2023	

Independent Examiner:

Margaret Birse, MSc Cert.Acc(Open) CCFA CIPFA (affil) FCIE
Tangram Accounting,
23 Clark Avenue,
Linlithgow, EH49 7AP

International Voluntary Service

The Trustees, who for the purposes of Company Law are the charity's directors, present their report and the financial statements of the charity for the year ended 31 December 2024.

Structure, Governance and Management

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator (OSCR) and a Company Limited by Guarantee in England. It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

IVS is a membership organisation with individuals joining to take part in voluntary activities. At the Annual General Meeting each year, members elect individuals from amongst themselves to act as the Coordinating Council of the organisation, commonly referred to here as the Board of Directors. Others may be co-opted to the Board to fill vacancies between AGMs. The Board meets four times a year and is made up of the Chair; the Vice Chair; Treasurer; and an average of six other members in 2024. All trustees are given a copy of their roles and responsibilities which includes an overview of their legal obligations together with a copy of IVS's Articles of Association.

The day-to-day running of the organisation is in the hands of staff and volunteers responsible to the Board of Directors. At the Annual General Meeting of IVS members in June 2020 it was agreed that IVS should maintain a minimally staffed organisation and continue at a greatly reduced level of core IVS operations from 1st January 2021. This strategy is still being pursued. The Acting Chair, Treasurer, Minutes Secretary and one other Board member form an executive, Operations Committee, which meets in between meetings of the Board of Trustees and assists staff in the day to day running of the organisation. Also reporting to the Board of Trustees is one groups of members: a Fundraising Group

Objectives and Activities

Principal Activity

The principal objects of the charity are to promote life-change in individuals and groups by enabling, organising and training people of all ages and backgrounds to carry out voluntary work with the aim of promoting peace, justice and understanding between people and nations.

Objectives

The Charity's objectives are:

- To afford opportunities by which men and women, in a spirit of friendship, international understanding and voluntary discipline, may, without regard to their race, religion, creed or politics, be encouraged and enabled to give to the community, either individually, or in groups, effective voluntary service in co-operation with local communities as well as other local national and international organisations, as a means of fostering greater confidence between peoples of different social, cultural, political or religious backgrounds by working, learning and living together with the following objects (and not otherwise); and for that purpose to provide a sound system of training for those wishing to give such service
- To assist those in need of help in the occasion of natural catastrophes.
 - a) To relieve distress, poverty, sickness and disease;
 - b) To provide and improve facilities for the well-being and recreation of the elderly or people with disabilities and of refugees;
 - c) To provide and improve educational and recreational facilities for needy children and young people

International Voluntary Service

The strategy for achieving these objectives is through short and long term voluntary projects in conjunction with partner organisations in various locations throughout Great Britain and overseas. Volunteers from across Great Britain meet, live and work with volunteers from our partners in over 80 countries in Europe and on other continents. Together, they carry out a wide range of meaningful activities in Britain and elsewhere in the world. In addition, the charity is also established to assist those effected by natural catastrophes, relieve poverty, provide facilities for the well being of the elderly, disabled and for refugees and to provide educational facilities for children and young people.

The Board have considered the Charity Commission guidance and believes that the organisation's activities are wholly undertaken to further the charitable purposes for the public benefit.

Annual Report: Activities and Achievements

IVS has been promoting the values of peace, justice and international understanding for over 90 years. As a part of Service Civil International, our volunteers travel across the world to cooperate with like-minded organisations to champion these values. Similarly, we welcome international volunteers to the UK.

Projects Volunteers and Our Partners in 2024

There were two short term IVS projects/workcamps hosts in the UK this year Mount Camphill in Wadhurst, Sussex: Camp Kernow near Truro in Cornwall (activities on this project spread over several months, so volunteering opportunities were split into units of three weeks, with an option to combine two units),

Here is a report on IVS Workcamps at Camp Kernow in Cornwall:



Camp Kernow's summer 2024 season welcomed fourteen volunteers from across the world including Mexico, Portugal, Italy, Spain, Germany and France. The energy, enthusiasm and commitment they brought to enriching children's summer camp experience was immeasurable, and we are so grateful to IVS and its international partner organisations for facilitating these opportunities for cross cultural exchange. As always, camp's kitchen was a hive of activity with volunteers sharing their country's cuisine with the children. We were treated to the most incredible Tiramisu we've ever tasted, Tacos and Enchiladas

using fresh produce from the garden and French Crêpes for breakfast!

Weekends and free days were spent exploring Cornwall and beyond with opportunities to try surfing, go hiking and take a dip in the Atlantic Ocean! Thank you to everyone who helped make this summer such a success and roll on 2025.



A report from the IVS international workcamp at The Mount Camphill Co-housing Community in East Sussex:

We enjoyed another IVS Camp cohort in August. This year's project focused on painting outdoor spaces and a little bit of indoor painting and land work. As always, we were blown away by the instant connections that our

international group made with us. They tuned into our life and community building and brought new experiences to us all. We made time to show them the local area and shared a cultural evening together. Our thanks to IVS, their work will live on and our work taken out into the world.....Japan, Mexico, Spain, Portugal and Greece.

Long term projects

IVS sent 2 long term volunteers to a project in Cambodia. IVS provided 16 Certificates of Sponsorship for volunteers coming to IVS (largely longer term) projects in Britain. A number of other volunteers from the SCI network obtained Certificates of Sponsorship directly through the IVS project host. Our partnership on long term projects with Camphill communities in Britain and with Cyrenians continues. In all there were 16 LTV volunteers in 7 different projects (Camphill School Aberdeen, Cyrenians City Farm Edinburgh, Cyrenians Smallholdings West Lothian, Social Bite Edinburgh, Corbenic Camphill Community near Dunkeld, Perthshire, Thornage Hall in Norfolk and Camphill Loch Arthur in Dumfries). IVS provided visa support for all these incoming medium/long term volunteers, as well as for two incoming prospective long term volunteers to VAP related projects.

The Climate Coalition



IVS is a member of the climate coalition which represents over 100 organisations across the UK. Great Big Green week took place in June and is the UK's biggest celebration of community action to tackle climate change and protect nature. The fourth Great Big Green Week had more BBC radio coverage than ever before with the theme of "Let's swap together for good", swapping skills,

knowledge and ideas and demonstrating to politicians ahead of the election how much people care about climate and nature. IVS members were able to locate events locally and join them.

29th UN Climate Change Conference - The board members of AYAFE Youth organisation attended COP29 as observers and their report can be viewed on the SCI website.

London and Southern regional group

This IVS group meets usually after a board meeting to update members on zoom or in person and to meet socially. In September members of the group had a few days at Old Hall and joined with the "Onion group". This is a group of IVS members who met each year with Steve Davies (previously IVS staff) to enjoy each other's company, the community of Old Hall and help with the annual stringing of the onions.



The harvest and storing of the onions took place and the group helped with the mangold harvest.

In the evening there was entertainment with a bagpipe band and an enjoyable singalong. IVS members were invited and hosted in 2024 by Miriam Burns, many thanks to Miriam and Old Hall for their hospitality.

The Memories Project

In the run up to International Volunteering Day on 5th December and a year after we launched the IVS Memories booklet in 2023, we organised a webinar for a chance to hear from IVS volunteers who contributed written reflections for the '90 years and counting' publication. This took place on Sunday 1st December and was hosted by Rosemary Hobday, Helen Watts and Paul Barrow (on technical)

We had readings from 6 contributors, list them here, with some questions and dialogue with our hosts using Chat. More information here and thanks to contributors



"IVS : 90 years and counting Volunteers' Reflections" is a selection of Memories, seventeen in total, from our Memories Project. Having so far collected over fifty stories the booklet focuses on the period after the previous IVS for Peace publication: post 1949 to present day. The 17 memories are a range of experiences - short, long, local, international volunteering examples and those that included a reflective element. We hope we have achieved this and the readers both enjoy and become inspired to support IVS going forward, whether as a volunteer, donor or member.

Copies of the booklet can be ordered for £6 including p&p (£8 if to be mailed abroad)

<https://ivsgb.org/shop/> or by sending a cheque to the IVS Office, Thorn House, 5 Rose Street, Edinburgh EH2 2PR

International Voluntary Service

Thank you everyone who has contributed your memories and shared reflections on your experience with IVS and SCI. We began collecting memories in 2021 our 90th anniversary year. We have a small team, Helen, Rosemary and Raj working on a plan to make sure that these memories are made accessible to as wide an audience as possible. A small selection of memories are online at <https://ivs.gb.org/volunteer/ivs-memories/> We now need to work on how to preserve the additional memories contributed, a film is being considered and how to continue to publicise and attract more volunteers to share in this history and make new memories.

The book is dedicated to the countless volunteers, staff, peace activists and other stakeholders who have contributed to the actions of IVS for the past ninety years and counting.

We wish to thank Mark Allen publisher and his team who generously funded and produced this publication for IVS. Mark was a volunteer for IVS on an SCI Italy workcamp at Locri on the Ionian coast of Calabria, Italy, building a bridge across a valley.

SCI meetings

The 87th ICM to agree the accounts took place in June 2024, Mohammed Rashid attended as the IVS delegate.

SCI's Exchange Platform Meeting (EPM) 2024

In October, SCI branches, partners, and contacts had the opportunity to meet in person in Vienna for the annual Exchange Platform Meeting. IVS was represented by our Programme Manager Nuno Doria.

This year's meeting was graciously hosted by SCI Austria who did a terrific job even if with a very small team of activists. The theme this year was "Youth, Volunteering, and Resilience: Fostering Peace through Community Engagement," with most sessions focusing on these topics. 36 participants from 22 countries spent a week together, exchanging ideas, discussing, preparing proposals, and voting. There was also time to explore the city, celebrate birthdays, and enjoy a wide variety of potato dishes at the canteen!

The week officially opened on Tuesday with sessions on youth participation, during which we explored how to better engage younger generations by understanding their needs, challenges, and motivations, as well as a session on the impact assessment results and recommendations. That day, we had the opportunity to split into groups, go outside, and discuss how we confront challenges in our organizations.

On the second day, we addressed various topics, including better practices for international volunteering exchanges and ways to improve collaboration for our projects. We also had an inspiring session by the Climate team on the connection between Peace and Climate.

On day three, we engaged in a critical discussion on the decolonization of international volunteering and had the privilege of meeting Corinna from WeltWegWeiser to discuss quality standards for sending and hosting organizations.

Day four was particularly active; we began the day by discussing all aspects of SCI's working groups, including their past, present, and future.

IVS was represented by our Board member Kerry Hargadon at the Africa Working Group meeting and Nuno chaired the Abya Yala Working Group meeting which has now officially submitted a request for recognition as an official working group of SCI in the coming ICM in Malaysia.

We also received presentations on the pool of expertise initiative, the FLOW project, the Climate team and Climate manifesto, and we had the opportunity to prepare proposals for changes in our movement.

The final day started with an insightful workshop facilitated by SCI Switzerland on Peace Activism and Pacifism, followed by discussions and a vote on participants' proposals that will bring about change in our movement!

International Voluntary Service

It was wonderful to see such a diverse group of people coming together for this exchange. Familiar faces mingled with many newcomers to EPM, all excited to share their experiences.



Delegates at the SCI Exchange Platform Meeting in Vienna, Austria, November 2024

SCI's International Committee Meeting December 2024

The 88th International Committee Meeting (ICM) of SCI was graciously hosted by SCI Malaysia in Penang, Malaysia, from 5 to 8 December 2024. We thank Mohammed Rashid for travelling to Malaysia and attending the meeting as the IVS delegate. It was a chance for SCI people to connect, discuss and take important decisions on the future of the organisation. It was also the first ICM held in Asia after COVID, giving a chance to more Asian branches to (re)connect with the movement.

The meeting was preceded by an opening ceremony, where we had the pleasure to have a taste of the diverse Malaysian culture thanks to three different dance performances representing the three major ethnic groups in the country: Chinese, Indian and Malay. They were followed by inspiring and encouraging speeches by distinguished participants and guests, including Mr. YB Wong Hon Wai, Exco Tourism and Creative Economy of Penang, Mr. YBhg Dato' Athimulam Arjunan, President of SCI Penang, Ms. Alexandra Vasileiou, outgoing International President of SCI, Mr. YBhg Prof. Dato' Seri Anwar Fazal JP, Chairman of Penang Gandhi Peace Centre, among others. They emphasised the role of peace in development and harmony among people, as well as the three dimensions of peace: peace within oneself, peace with others and peace with Mother Earth, and the need now more than even to work towards positive peace.



Then our work began with different discussions and reflections on the past of SCI, taking a look at the work done this year by different groups, the progress in implementing our new Strategic Plan for 2024-2027, and our finances. Then it was time to look at the future, with the Plan of Action for 2025 and different resolutions to inform our work for the coming years. Plans have been set in motion to simplify our internal financial systems of solidarity, to support each other by sharing knowledge and resources more

efficiently, and to work on having a stronger voice in all situations of war where people are suffering immensely.

International Voluntary Service

Some discussions took the form of evening workshops, to dive deeper into the impact of our activities, to look at what peace activism is for SCI, to consider the role of media in forming the public's opinion on wars, and to reflect on our role in antimilitarist activism.

New working groups were accepted in SCI, namely Abya Yala, the regional working group for the Americas, the Climate team, and the No more war collective.

ICM was also a chance for delegates to vote on the new International Executive Committee (IEC) members: Antonella di Matteo as our new International president, and Femi Aganran and Antonios Sifakis, who were both confirmed for their second term as members. Bert Verstappen was nominated acting Vice-President, and Sarah Köksal was co-opted as a new member. We extend a warm welcome to the new board members and we are excited to see where this new, younger team will lead us! At the same time, we want to wholeheartedly thank the outgoing President Alexandra Vasileiou and the outgoing Vice-President Silvio Martinelli.

Finally, we also held the annual Pierre Cérésolle Awards ceremony, which is a platform to showcase exceptional projects.

All this work did not mean there was no room for partying. SCI Malaysia organised a fantastic social night for us, live music, dancing, games, and amazing food of course! And after the meeting, they organised a day-trip to Taiping and a mini-workcamp in Penang hills, to connect with the local community and project partners.

All in all, it was a productive few days with lots of fun in between. We are grateful to all the delegates for showing up and committing to the ICM's democratic decision-making process, as well as to SCI Malaysia to making it possible for all of us to meet!

Fundraising Group

IVS's Fundraising Group met five times during 2024. Seeking contributions for and compiling the joint IVS-VAP Newsletter is one of its major activities. A number of grant making Trusts are being explored for potential donations. The Group is exploring representation at university careers/volunteer fairs, as this would encourage recruitment of volunteers, but each university approached seems to have its own rules for eligibility.

IVS is mainly supported by a combination of grants, legacies, donations, and membership that includes subscriptions, registration fees and donations. Thanks to all our donors, volunteers and our programme manager who have sustained IVS throughout 2024 and beyond.

Merger of International Voluntary Service and Volunteer Action for Peace

Following a number of years of collaboration, at the 2024 AGMs of both IVS and VAP it was agreed that the two charities would merge and this would be put into effect by Volunteer Action for Peace becoming a department of International Voluntary Service (GB). For volunteers, the merged organisation will provide two areas of opportunities 1) through IVS's links with the Service Civil International (SCI) network and 2) through VAP's links with a) the Alliance of European Voluntary Service Organisations and b) VAP's direct links with partner organisations in the Co-ordinating Committee of International Voluntary Service (CCIVS).

Financial review

2024 opened following a year in which we had had a surplus due to the receipt of a legacy.

Income during 2024 was £134,681 (2023: £ 232,917), expenditure was £35,648 (2023: £19,516) resulting in a surplus of £97,838 (2023: £ 213,664).

Provision had been made in previous years for EU provided Erasmus+ and other restricted expenditure, so funds held as at 31 December 2024 amount to £333,798 (2023: £235,885). The bulk of the surplus is due to receipt of a legacy during the later part of the 2023 and 2024.

International Voluntary Service

IVS is mainly supported by a combination of grants, trusts, donations, and membership that includes subscriptions, registration fees and donations. Thanks are due to all funders who supported IVS in 2024.

Reserves policy

In 2016 the Board of IVS reviewed its reserves policy for unrestricted funds, not committed or invested in tangible fixed assets (the 'free reserves'). Through regular monitoring and comparison of cash-flow with projections it was felt that £30,000 remains sufficient. At present rates of International Voluntary Service expenditure this is equivalent to six - twelve months of the annual resources expended. At this level the Board felt that the charity would be able to meet its commitment to the running of voluntary projects as well as its obligations to its employees even in the event of a significant drop in funding. Current reserves are £69,803 which is higher than the planned level of reserves. However, as the charity is still recovering from the impacts of Covid and Brexit, it is felt that this level of reserves is appropriate at present.

During 2023 and 2024 IVS received a significant legacy from the estate of a Mrs Hazel Walker. The Board used this legacy to purchase a flat in Edinburgh with the rental income then underwriting some of the staffing costs of IVS. In 2024 the Board decided to set aside £10,000 from the legacy as a contingency fund for any unexpected major expenses associated with the flat.

Risks review

The major risks to which IVS is exposed are set out in its risk register. The impact and likelihood of these have been documented together with action plans to address or mitigate each identified risk. In the second half of 2016, IVS staff undertook a comprehensive analysis and review of all risks facing IVS which was considered at the October Board.

The Board is responsible for reviewing the risk document in its entirety annually. Risks are categorised as strategic, operational, financial and regulatory. IVS staff have also worked hard to document all working practices where risk has been assessed as high, especially those concerning policy and procedures around volunteers and young people.

Small Companies Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board and Signed on behalf of the Board:

Rosemary Hobday

Rosemary Hobday

Director/Trustee

Date: 11th September 2025

Independent Examiner's Report

To the Trustees of International Voluntary Service

I report on the Annual Report and Accounts for the year ended 31st December 2024

Responsibilities and Basis of Report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Examiner's Statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered full member of ACIE which is one of the listed bodies.

Examiner's Statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Margaret Birse*

Name: Margaret Birse

Relevant professional qualification(s) or membership of professional bodies (if any):

CCFA CIPFA (Affil) FCIE

Address: 23 Clark Avenue, Linlithgow, EH49 7AP

Date: 12th September 2025

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the Year Ended 31 December 2024

	Note	2024				2023		
		Unrestricted £	Designated FA £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income and Endowments from:	6							
Donations and Legacies		118,973	-	400	119,373	222,710	1,610	224,320
Charitable Activities								
Erasmus + (The Awakening)			-	-	-			-
Erasmus + other programmes			-	-	-	398		398
Other volunteer placement		9,980	-	-	9,980	7,162		7,162
Other Trading		135	-	-	135	52		52
Investments		5,193	-	-	5,193	985		985
Total Income		134,281	-	400	134,681	231,307	1,610	232,917
Expenditure	7							
Raising Funds		662		108	770	696	-	696
Investment Management Costs		12,479		-	12,479			
Charitable Activities								-
Erasmus + (The Awakening)		-	-	-	-			-
Erasmus + other programmes		-	-	-	-		-	-
Other volunteer placement		21,905	494	-	22,399	18,820	-	18,820
Total Expenditure		35,046	494	108	35,648	19,516	-	19,516
Gains/(Losses) on Investment Assets		(1,195)	-	-	(1,195)	234		234
Net Income/(Expenditure)		98,040	(494)	292	97,838	212,025	1,610	213,635
Transfers between funds		(260,879)	260,879	-	-			
Other recognised gains/losses								
Gains/(Losses) in Currency transactions		(130)	-	205	75	(52)	81	29
Net Movement of Funds		(162,969)	260,385	497	97,913	211,973	1,691	213,664
Reconciliation of Funds	18							
Total Funds Brought Forward		232,772	-	3,113	235,885	20,799	1,422	22,221
Total Funds Carried Forward		69,803	260,385	3,610	333,798	232,772	3,113	235,885

The notes on pages 15 to 24 form part of these financial statements

Balance Sheet

As at 31 December 2024

	2024				2023		
	Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets							
Tangible Fixed Assets	9 -	260,385	-	260,385			
Investments	10 384	-	-	384	1,579	-	1,579
Total Fixed Assets	384	260,385	-	260,769	1,579	-	1,579
Current Assets							
Debtors	11 3,506	-	-	3,506	2,759	-	2,759
Cash at Bank & in Hand	93,013	-	8,599	101,612	235,534	8,102	243,636
Total Current Assets	96,519	-	8,599	105,118	238,293	8,102	246,395
Liabilities							
Creditors: Amounts falling due in 1 year	12						
Accruals	1,100	-	-	1,100	1,100		1,100
Deferred Income	-	-	645	645		645	645
other creditors	20,000	-	4,344	24,344		4,344	4,344
Total Short Term liabilities	21,100	-	4,989	26,089	1,100	4,989	6,089
Net Current Assets	75,419	-	3,610	79,029	237,193	3,113	240,306
Total Assets less Current Liabilities	75,803	260,385	3,610	339,798	238,772	3,113	241,885
Creditors:							
amounts falling due after more than 1 year	6,000	-	-	6,000	6,000		6,000
Provision for liabilities							
Total Net Assets /(Liabilities)	69,803	260,385	3,610	333,798	232,772	3,113	235,885

For the year ending 31st December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 11th September 2025 signed on their behalf by

Richard Williams Richard Williams (Trustee/Director)

Notes to the Accounts

1. General Information

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales (Charity Number: 275424) and with the Office of the Scottish Charity Regulator (OSCR) (Charity Number: SC039585) and a Company Limited by Guarantee registered in England (Company Registered Number: 01354951).

The Company's Registered Office is: International House, 12 Constance Street, London, E16 2DQ

It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

2. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3. Accounting Policies

a. Income

Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts	Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.
Performance Related Grants	Income from performance related grants is only included in the SoFA once the charity has met any performance related conditions.
Donated Goods	This is a change from the prior year accounts, and the prior year accounts have been re-stated as a result. Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Support Costs	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.
b. Expenditure and Liabilities	
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed
Assets for
use by the charity

These are capitalised if they can be used for more than one year and cost at least £500
They are initially valued at cost and the value given in the balance sheet is cost less depreciation.
Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life.
The depreciation rate used is: Office equipment and furniture: 25% per annum
Land and Property is not depreciated.

Fixed Asset Investments

Listed investments are stated at market value at the balance sheet date. Gains and losses on revaluation or disposal are recognised in aggregate in the Statement of Financial Activities and includes any realised or unrealised losses on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the year-end.

Debtors

Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

Restricted Funds

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 held by the charity is included in note 16 and note 17

3. Analysis of Income

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations and Legacies						
Donations	39,418	400	39,818	19,856	1,610	21,466
Legacies	75,970	-	75,970	200,000	-	200,000
Memberships	3,573	-	3,573	2,842	-	2,842
Gift Aid	12	-	12	12	-	12
Total Donations & Legacies	118,973	400	119,373	222,710	1,610	224,320
Charitable Activity						
Volunteering Programmes	3,408	-	3,408	3,025	-	3,025
Fees & Other income	6,572	-	6,572	4,535	-	4,535
Total Charitable Activity	9,980	-	9,980	7,560	-	7,560
Other Trading						
Sales of Pins and Booklets	135	-	135	52	-	52
Total Other Trading	135	-	135	52	-	52
Investment Income						
Income from Flat Rental	4,541	-	4,541			
Interest & Dividends	652	-	652	985	-	985
Total Investment Income	5,193	-	5,193	985	-	985
Total Income	134,281	400	134,681	231,307	1,610	232,917

4. Analysis of Expenditure

	2024			2023			
	Unrestricted £	Designated Fixed Assets £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Raising Funds							
Cost of Fundraising Platforms	273	-	-	273	192	-	192
Fundraising & Publicity	389	-	-	389	504	-	504
Printing Costs Memories Booklet	-	-	108	108	-	-	-
Total Costs of Raising Funds	662	-	108	770	696	-	696
Investment Management Costs							
Property Repairs & Maintenance	10,444	-	-	10,444	-	-	-
Property Management Fees	785	-	-	785	-	-	-
Utility Costs & Council Tax	1,250	-	-	1,250	-	-	-
	12,479	-	-	12,479	-	-	-
Charitable Activities							
Bank Charges & interest	232	-	-	232	429	-	429
Insurance	490	-	-	490	485	-	485
Voluntary Projects	-	-	-	-	132	-	132
Consultant Fees	11,200	-	-	11,200	9,147	-	9,147
Rent	4,294	-	-	4,294	3,915	-	3,915
Office Costs	472	-	-	472	414	-	414
Book-keeping & payroll Admin	542	-	-	542	677	-	677
Memberships & subscriptions	110	-	-	110	-	-	-
International Representation	2,649	-	-	2,649	2,135	-	2,135
Depreciation	-	494	-	494	-	-	-
Board Costs	716	-	-	716	386	-	386
IE Fees	1,200	-	-	1,200	1,100	-	1,100
Total Charitable Activity Expenditure	21,905	494	-	22,399	18,820	-	18,820
Total Expenditure	35,046	494	108	35,648	19,516	-	19,516

5. Remuneration for Independent Examiner

	2024	2023
Independent Examination Fee	650	650
Preparation Fee	450	450
Total	<u>1,100</u>	<u>1,100</u>

6. Analysis of Staff Numbers and Costs

No staff were employed in 2023 or in 2024

7. Trustee Remuneration and Expenses

No trustee received any form of remuneration (2023: nil)

One trustee was paid expenses for travel of £37 in 2024 (2023: £40)

8. Related Party Transactions

During the year donations totalling £32,470 were provided to the charity by trustees. (2023: £15,325)

Richard Williams made an interest free loan of £6,000 in 2019. This remains outstanding at the year-end 31/12/2024

Richard Williams also provided loans of £40,000 to be used in relation to the purchase of the flat. At the year end £20,000 remained outstanding. This was repaid in January 2025.

No adjustment has been made to take account of the time value of the loans from R Williams, as the loans are due to be repaid on demand

9. Tangible Fixed Assets

	2024			Total £
	Heritable Property £	Fixtures & Fittings £	Computers & Equipment £	
Cost				
At 1 January 2024	-	-	-	-
Additions	259,398	750	731	260,879
At 31 December 2024	259,398	750	731	260,879
Depreciation & Impairment				
At 1 January 2024	-	-	-	-
Depreciation charged in year	-	250	244	494
At 31 December 2024	-	250	244	494
Carrying Amount				
At 31 December 2023	-	-	-	-
At 31 December 2024	259,398	500	487	260,385

10. Fixed Asset Investments

Listed Investment

	£
Carrying Fair Value	
At 1 January 2024	1,579
Additions	-
Disposals	-
Revaluations	(1,195)
At 31 December 2024	384

11. Debtors

	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
IVS Volunteering Progs	3,506		3,506	2,759		2,759
Gift Aid			-			-
Total Debtors	3,506	-	3,506	2,759	-	2,759

12. Creditors**Amounts falling due within****1 year**

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Accruals	1,100		1,100	1,100		1,100
Accounts & IE	1,100		1,100	1,100		1,100
Total Accruals	1,100	-	1,100	1,100	-	1,100
Other creditors						
Erasmus Partners owed		4,152	4,152		4,344	4,344
Total Other creditors	-	4,152	4,152	-	4,344	4,344
Deferred Income						
Total Short Term Liabilities	1,100	4,152	5,252	1,100	4,344	5,444

Amounts falling due after**1 year**

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Loan	6,000		6,000	6,000		6,000
Total longer term creditors	6,000	-	-	6,000	-	6,000

13. Deferred Income

Income is deferred when the charity does not have full entitlement to the grant. The grants here are Performance Related Grants and are deferred until the appropriate performance has been achieved.

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Opening Balance	645	-	645	645	-	645
Amount Released to income	-	-	-	-	-	-
Amount returned to funder	-	-	-	-	-	-
Closing Balance	645	-	645	645	-	645

14. Movement of Funds

	Closing balance at 31/12/22	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/23	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/24
	£	£	£	£	£	£	£	£	£	£	£
Restricted Funds											
Erasmus + Projects											
Moldova	(468)	-	-	24	-	(444)	-	-	57	-	(387)
Go East	530	-	-	60	-	590	-	-	148	-	738
Lets Circus	(876)	-	-	(3)	-	(879)	-	-	-	-	(879)
	(814)	-	-	81	-	(733)	-	-	205	-	(528)
The Awakening	(764)	-	-	-	-	(764)	-	-	-	-	(764)
Memories Project	-	1,610	-	-	-	1,610	400	(108)	-	-	1,902
W F Southall Trust	3,000	-	-	-	-	3,000	-	-	-	-	3,000
Total Restricted Funds	1,422	-	-	81	-	3,113	400	(108)	205	-	3,610
Unrestricted Funds											
General Funds	20,163	231,307	(19,516)	182	-	232,136	119,104	(22,567)	(1,325)	(269,535)	57,813
Designated Fixed Assets	-	-	-	-	-	-	-	(494)	-	260,879	260,385
Designated Funds (Memories Project)	636	-	-	-	-	636	-	-	-	-	636
Designated Flat income and expenditure	-	-	-	-	-	-	15,177	(12,479)	-	8,656	11,354
Total Unrestricted Funds	20,799	231,307	(19,516)	182	-	232,772	134,281	(35,540)	(1,325)	-	330,188
Total Funds	22,221	231,307	(19,516)	263	-	235,885	134,681	(35,648)	(1,120)	-	333,798

15. Purpose of Restricted Funds**Erasmus + Funds**

for volunteers from overseas.

: Funding from EVS/Erasmus to prepare support and send volunteers overseas and also to receive support in Britain

Memories Project

: Gifts given specifically towards the memories project

W F Southall Trust

IVS-GB (the British branch of Service Civil International) and at the same time create a vision for the future of IVS.

: Funding towards the creation of a digital / audio-visual resource to celebrate and document the past 90 years of

16. Purpose of Designated Funds**Memories Project:**

Gifts made in recognition of former volunteers who have died or from those who have made donations in recognition of their past service with IVS have been designated to the 'Memories Project'

Designated Fixed Asset Funds:

These funds represent value of fixed assets held by the charity.

Transfers into this fund represent the purchase of fixed assets held by the charity.

Designated Flat Income and Expenditure:

Represents income (donations, rental and interest) and expenditure relating to the maintenance and ongoing costs associated with the flat.

17. Deficit Balance on Restricted Funds

The Awakening : The deficit balance on this fund represents additional expenditure on the Awakening project, which may or may not be refunded by the funder. This has meant that income was not recognised, although expenditure had been incurred.

Erasmus + projects : The deficit balance on these two projects mainly relates to deficits caused by losses due to exchange rates. However, final payments had not yet been made to project partners by the year-end and until these payments have been made the funds remain open and will be reconciled in the following year's accounts.

INTERNATIONAL VOLUNTARY SERVICE

England & Wales - Charity number 275424

Accounts



International Voluntary Service

(A Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31st December 2023

Company Number: 01354951

Charity Registered in England & Wales: 275424

Charity Registered in Scotland: SC039585

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Reference and Administrative Information

Company Registration:	0135495	Company Limited by Guarantee
Charity Registrations:	275424 SC039585	Registered in England and Wales Registered in Scotland
Registered office:	International House 12 Constance Street London E16 2DQ	
Principle office address:	Thorn House, 5 Rose Street, EDINBURGH EH2 2PR	

Directors:

Current directors and those who served during the year

Neil Alldred	Elected 19 June 2021	Retired 15 June 2024
Kerry Hargadon	Appointed 17 June 2023	
Rosemary Hobday	Elected 20 June 2020	
Tim Marc	Elected February 2008	
Lorna Murphy	Elected 20 June 2020	Retired 17 June 2023
Mohammad Rashid	Elected 19 June 2021	
Gemma Taylor	Appointed 15 June 2024	
Nigel Watt	Elected 15 June 2024	
Richard Williams	Elected 20 June 2020	
Paul Winter	Elected 15 June 2024	
Gheorghe Zugravu	Elected 17 June 2023	

Independent Examiner:

Margaret Birse, MSc Cert.Acc(Open) CCFA CIPFA (affil) FCIE
Tangram Accounting,
23 Clark Avenue,
Linlithgow, EH49 7AP

The Directors present their report and the financial statements of the charity for the year ended 31 December 2023.

Structure, Governance and Management

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator (OSCR) and a Company Limited by Guarantee registered in England. It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

IVS is a membership organisation with individuals joining to take part in voluntary activities. At the Annual General Meeting each year, members elect individuals from amongst themselves to act as the Coordinating Council of the organisation, commonly referred to here as the Board of Directors. Others may be co-opted to the Board to fill vacancies between AGMs. The Board meets at least four times a year and is made up of the Chair; the Vice Chair; Treasurer; and an average of three other members in 2022. All trustees are given a copy of their roles and responsibilities which includes an overview of their legal obligations together with a copy of IVS's Articles of Association.

The day-to-day running of the organisation is in the hands of staff responsible to the Board of Directors. Senior Staff attend Board meetings and provide feedback on the performance of IVS according to the strategic direction set by the Board. The Chair provides supervision and guidance to the Senior Staff. The running of the organisation is supported by members and volunteers, some of whom do much more than participate in the projects.

The day-to-day running of the organisation is in the hands of staff and volunteers responsible to the Board of Directors. At the Annual General Meeting of IVS members in June 2020 it was agreed that IVS should maintain a minimally staffed organisation and continue at a greatly reduced level of core IVS operations from 1st January 2021. This strategy is still being pursued. The Acting Chair, Treasurer and Vice-Chair form an executive, Operations Committee, which meets in between meetings of the Board of Trustees and assists staff in the day to day running of the organisation. Also reporting to the Board of Trustees are two groups of members: a Fundraising Group and a Finance Group.

Objectives and Activities

Principal Activity

The principal objects of the charity are to promote life-change in individuals and groups by enabling, organising and training people of all ages and backgrounds to carry out voluntary work with the aim of promoting peace, justice and understanding between people and nations.

Objectives

The Charity's objectives are:

- To afford opportunities by which men and women, in a spirit of friendship, international understanding and voluntary discipline, may, without regard to their race, religion, creed or politics, be encouraged and enabled to give to the community, either individually, or in groups, effective voluntary service in co-operation with local communities as well as other local national and international organisations, as a means of fostering greater confidence between peoples of different social, cultural, political or religious backgrounds by working, learning and living together with the following objects (and not otherwise); and for that purpose to provide a sound system of training for those wishing to give such service
- To assist those in need of help in the occasion of natural catastrophes.
 - a) To relieve distress, poverty, sickness and disease;

International Voluntary Service

- b) To provide and improve facilities for the well-being and recreation of the elderly or people with disabilities and of refugees;
- c) To provide and improve educational and recreational facilities for needy children and young people

In 2017 IVS signed up to the UN Sustainable Development Goals. Goal 13 urges us to “Take urgent action to combat climate change and its impacts...” Goal 16 is dedicated to the promotion of “peaceful and inclusive societies for sustainable development,...”

The strategy for achieving these objectives is through short and long term voluntary projects in conjunction with partner organisations in various locations throughout Great Britain and overseas. Volunteers from across Great Britain meet, live and work with volunteers from our partners in over 80 countries in Europe and on other continents. Together, they carry out a wide range of meaningful activities in Britain and elsewhere in the world. In addition, the charity is also established to assist those effected by natural catastrophes, relieve poverty, provide facilities for the well being of the elderly, disabled and for refugees and to provide educational facilities for children and young people.

The Board have considered the Charity Commission guidance and believe that the organisation’s activities are wholly undertaken to further the charitable purposes for the public benefit.

Annual Report

IVS has been promoting the values of peace, justice and international understanding for over 90 years. As a part of Service Civil International, our volunteers travel across the world to cooperate with like-minded organisations to champion these values. Similarly, we welcome international volunteers to the UK.

Projects Volunteers and Our Partners in 2023

There were four short term IVS projects/workcamps hosts in the UK this year
Camp Kernow near Truro in Cornwall, Leckmelm farm in Ullapool, Scotland, Mount Camphill in
Wadhurst, Sussex and Tara Kadampa Buddhist centre in the Peak District:

Here are two of our project hosts reports:

IVS Project at Leckmelm Farm Ullapool Scotland 25 June – 7 July 2023



“A big thank you to the first International Voluntary Service guests since the pandemic!

Hailing from Slovenia, Belgium, the Netherlands and Turkey they did a beach clean and removal of invasive species in forests in the first week. Afterwards they joined the community gardening group to do some volunteering in Ullapool to restore an area for pollinators. Leckmelm Farm sponsored their stay in two cottages with food & board, we are grateful.”

News from IVS workcamps at Camp Kernow in Cornwall, Summer 2023



'Camp Kernow was delighted to welcome nine volunteers from IVS to camp in 2023 bringing with them a wealth of experience, enthusiasm and energy to the summer camp programme. The volunteer role is varied, and volunteers could find themselves helping children forge a marshmallow toasting fork with a Blacksmith one moment and taking children harvesting in the food garden the next. Memorable experiences this year included an incredible Peregrine Falcon flying display, a live Irish folk band with ceilidh dancing in the geo-dome and paddling along the Fal River spotting common grey seals basking in the sunshine along the way! Volunteers bonded over the shared experience of living off-grid, weekends spent exploring Cornwall and London and delicious meals showcasing the best of Swiss, Mexican and Italian cuisine! Camp Kernow looks forward to hosting further IVS volunteers in Summer 2024 for more off-grid adventures.' Claire Coombe Camp Kernow

In 2023 IVS hosted 26 Short Term Volunteers in IVS projects in the UK and sent 9 volunteers abroad.

Long term projects

Our partnership on long term projects with Camphill communities in Britain and with Cyrenians continues. In all there were 16 LTV volunteers in 6 different projects (Camphill School Aberdeen, Cyrenians City Farm Edinburgh, Cyrenians Smallholdings West Lothian, Social Bite Edinburgh, Thornage Hall in Norfolk and Camphill Loch Arthur in Dumfries). IVS provided visa support for all these incoming medium/long term volunteers, as well as for two incoming prospective long term volunteers to VAP related projects.

A strap line for the events in 2023 was: "Together we are stronger."

28th UN Climate Change Conference - COP28

IVS member, Rob Unwin, attended COP 28 in Dubai as an online observer 30 November – 13th December 2023. SCI had some tickets available for members and activists. Here are his reflections:



My overall impressions have been of a sumptuous venue with stars and sand dunes and then blue whales and sea turtles swimming 360 degrees around us, powerful speeches about the need to act and side rooms full of mostly young delegates diplomatically thrashing out the details. Having only caught glimpses of the inner 'Blue zone' at COP 26 in Glasgow, I was fascinated to see the national interests of the different participating countries exposed in real time

and to appreciate the enormously complicated task of hammering out agreements. I saw a young Saudi woman embellish their carbon capture technologies, a Russian woman promoting natural gas is the transition fuel we need, and a Kazakh delegate championing the country's uranium. The UK team seemed in a weak position, promoting fossil fuel phase down so soon after their government had approved new oil and gas exploration.

An overriding theme was 'developing' countries arguing that 'developed' nations must compensate for their historical emissions before the rest of the world makes sacrifices, with the counter argument that China's recent emissions exceed those of the UK since 1750. Whilst the 'Loss and Damage Fund' was a welcome development, the finance pledged so far is perhaps four hundred times below what's required. It seems apparent that this 'Only game in town' needs true leadership, backed up by action and serious finance, by those nations with the means. That in turn requires their populations to support such sacrifices for the sake of us all.

Rob Unwin's full report is featured on the IVS and the SCI website.



Isabel Prestes Da Fonseca
Photos by IISD/ENB/ Mike Muzuratis

The Climate Coalition



IVS is a member of the climate coalition which represents over 100 organisations across the UK. Great Big Green week took place in June and is the UK's biggest celebration of community action to tackle climate change and protect nature. In 2023 ¼ of a million people got involved from national institutions, businesses and media outlets joining and ultimately putting pressure on the government to up its game on climate change.

IVS members were able to locate events locally and join them.

London and Southern regional group



This IVS group meets usually after a board meeting to update members on zoom or in person and to meet socially. In September members of the group had a weekend at Old Hall and joined with the "Onion group". This is a group of IVS members who met each year with Steve Davies (previously IVS staff) to enjoy each other's company, the community of Old Hall and help with the annual stringing of the onions.

We were invited and hosted in 2023 by Miriam Burns. The IVS volunteers helped with the harvest of mangelwurzel which is useful fodder for livestock. We enjoyed live music, singing and poetry readings in the Old Chapel in the evening. The weather was so good that a trip was organised on the Sunday to Dovercourt and Miriam's beach hut. Many thanks to Miriam and Old Hall for their hospitality.



The Memories Project



Thank you everyone who has contributed your memories and shared reflections on your experience with IVS and SCI. We began collecting memories in 2021 our 90th anniversary year. We have a small team, Helen, Rosemary and Raj working on a plan to make sure that these memories are made accessible to as wide an audience as possible. A small selection of memories are online at <https://ivsgb.org/volunteer/ivs-memories/>

On International Volunteer Day 5th December 2023 we launched our memories booklet:

"IVS : 90 years and counting Volunteers' Reflections" is a selection of Memories, seventeen in total from the project. Having collected over fifty stories so far, some selection for this modest publication was necessary. We decided to focus on the period after the previous IVS for Peace publication that is post 1949 to present day. We wanted to include a range of experiences - short, long, local, international volunteering examples and those that included a reflective element. We hope we have achieved this and the readers both enjoy and become inspired to support IVS going forward, whether as a volunteer, donor or member.

The book is dedicated to the countless volunteers, staff, peace activists and other stakeholders who have contributed to the actions of IVS for the past ninety years and counting.

We wish to thank Mark Allen publisher and his team who generously funded and produced this publication for IVS. Mark was a volunteer for IVS on an SCI Italy workcamp at Locri on the Ionian coast of Calabria, Italy, building a bridge across a valley. It was a seminal experience. He always longed to go back. Some 59 years later his wish came true.

Mark writes: " Due to my experience in Locri, IVS had a profound effect on me, I subscribed to all its values."

Copies of the booklet can be ordered for £6 including p&p (£8.00 for overseas)

<https://ivsgb.org/shop/> or by sending a cheque for £6 to the IVS Office, Thorn House, 5 Rose Street, EDINBURGH EH2 2PR

Closer collaboration with VAP

Outside the formal business of the IVS AGM in 2023 there was an informal discussion on the proposal by some members of Volunteer Action for Peace that the existing collaborative arrangements should move to a closer partnership with IVS and perhaps a merger. VAP has partnerships which would be useful to IVS such as CCIVS and Othona. IVS is the British branch of Service Civil International. SCI is an international network of national voluntary organisations. VAP is associated with the Alliance which has its own, largely different, network of voluntary organisations. Nigel Watt advocated that if the merger took place that IVS should revert to its original name International Voluntary Service for Peace, IVSP. Other points made:

The two organisations have different charging arrangements for incoming volunteers to Britain. VAP fees for outgoing volunteers are greater than IVS's fees.

As both organisations have similar structures a merger should not be too difficult, but it would probably take a year or two. We should be aware that there could be hitches on the way so we should proceed with caution.

A VAP perspective on the possible merger of IVS and VAP

The voluntary service or workcamp movement as a whole is in crisis. Before the pandemic the number of international volunteers taking part in exchanges and the number of projects was already in decline in most countries – and the pandemic hastened this process. In the case of the UK other factors have played a part: high university fees discouraged volunteers from going to “south” countries; rigid “health and safety” regulations made many suitable projects unable to provide workcamp sleeping accommodation; Brexit has made it more difficult and less attractive to come to the UK and our exclusion from Erasmus puts an end to EU funded exchanges; voluntary organisations have found fundraising increasingly difficult.

VAP (as its ancestors CMP and YAPUK) has always been a low cost operation, usually having no office and relying on volunteers' fees for its income. It has a very tiny membership and the declining number of returning volunteers has made it increasingly difficult to provide enough committee members. Nigel's house has served a useful purpose as a meeting place and a legal address but Nigel and the house will not be available for ever. Our only resources are our committee members, our relationship with Othona, a good list of partners in Africa and Asia and our active presence in CCIVS. VAP should therefore work towards a merger with IVS-GB (which is also weak but stronger than VAP). Ideologically we are on the same page, working for peace. Nigel is a member and former general secretary of IVS and was once International President of SCI. Nuno is currently working for both VAP and IVS and Molly was also doing some work for IVS. Our work is complementary: both have workcamps but IVS has more MLTV projects. IVS has a larger membership base. It has a culture of having an office, having paid staff and raising funds from charitable trusts etc. IVS is the British branch of Service Civil International which means that its volunteer exchanges are mostly with other SCI branches and it contributes to the cost of SCI's international structure. It has no direct membership of CCIVS but SCI is a member and has recently provided its president. VAP is a fairly active member of CCIVS.

International meetings of Service Civil International

The 85th ICM to agree the accounts took place on 17 June 2023 am, just before our AGM. Richard Williams and Rosemary Hobday attended.

SCI Exchange Platform Meeting 2023

The 2023 Exchange Platform Meeting (EPM) of SCI took place this year between 9 and 17 October. The meeting was held online with parallel 90 minutes sessions organised in the mornings and afternoons. IVS was daily represented by our programme manager Nuno Doria, and also in some specific sessions by our active members Paul Barrow and Gheorghe Zugravu.

This event which was attended by almost 100 participants, in spite of the sometimes distant nature of online meetings, was very successful as the preparation team and the various facilitators managed to keep a very good flow of debate in the many interesting sessions organised.



Some of the sessions had a more technical focus (e.g. General Statistics of SCI, the Evaluation of SCI's Network Fee and of the Incoming Volunteers Fee, the Structure and Features of the new Online Placement System); others focused mainly on networking (e.g. CCIVS/SCI/ICYE Decolonise IVS project, Creation of the Regional Network of the American IVS organisations, SCI's Grassroots project in Africa) and others aimed mostly at improving SCI's work and structures (LTVs Online Pre-Departure Training, SCI's Climate Team, No War Anywhere! Anti-militarism work in SCI and the Strengthening of SCI's international Working Groups).

IVS also actively participated in the annual meeting of the Africa Working Group through the presence of the two IVS members of the Steering Group, Kerry Hargadon and Nuno Doria. The very successful meeting took place on Saturday 14 October in two different sessions and was attended by 18 representatives of 3 SCI Branches and 10 African contacts, groups and partner organisations.

SCI International Committee Meeting (ICM) Austria



86th ICM Vienna Austria 6-10 December 2023

This was the first face to face ICM since 2019 and was well attended by over 50 people (19 online) from branches and partners all over the world. Our delegate unfortunately had to withdraw due to a family bereavement, so Richard Williams and Rosemary Hobday represented IVS GB online.

It is very impressive how these meetings are managed and chaired and how democratic decisions are made for the whole SCI movement. It does take time and patience and is very interesting and sometimes a bit exhausting!

The Strategic Plan and the Plan of Action 2023 were reviewed and a new Strategic plan 2024-2027 agreed with four goals;

Goal 1: Expand SCI.

Goal 2 : Reach a Higher Level of Sustainability at a Branch and International Level by Capacity Building and Diversifying Resources.

Goal 3 : Empower SCI Activists with Peace Education Activities to Increase our Impact around Peace with Self, Others and Nature.

Goal 4 : Be Proactive in the area of Climate and Social Justice, Recognising the Ongoing and Future Developments in Society

The Budget for 2024 was agreed. SCI has a Citizens, Equality and Rights Value programme (CERV) grant from the EU for the next two years. An international co-ordinator, Inge Saris was appointed in January 2023. Kerry Hargadon who is a co-opted member to the IVS board is employed as a project officer. She has worked on projects such as Forging Ubuntu, Grassroots Change, No War Anywhere, grant applications and she supports various working groups. Kerry has been developing a new Long Term Volunteer online placement system to which IVS member Paul Barrow is ably contributing. Paul was praised at the ICM for his voluntary work and IT expertise in this venture.

Some Highlights:

VWAN The Voluntary Workcamp Association of Nigeria application to become an SCI branch was approved. IVS wrote a letter of support. Nuno Doria from IVS is a member of the Africa working group.

The Child Safeguarding Policy was updated, amended and approved.

The IEC elections confirmed Bert Verstappen Via Netherlands /SCI Switzerland and Dr Shobha SCI India as members of the executive committee.

The Pierre Ceresole Awards were presented, SCI Malaysia and SCI India were two of the winners.

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A resolution on Palestine was debated, amended and then withdrawn. A resolution on education in relation to the Israel/Palestinian conflict was passed. A minutes silence was observed for those affected by the wars in Gaza, and the Ukraine and thoughts were with our partners in Palestine, Israel, Ukraine and Russia.

Peace Activism Campaign was highlighted ; To develop a three year campaign to consolidate SCI as a reference world organisation for peace activism.

IVS Memories Booklet was announced and shared at the meeting.

The next ICM will be hosted by SCI Malaysia in Penang December 2024. Mohammed Rashid has volunteered to be our delegate and kindly offered to pay his own expenses.

To end: a quote from the Strategic Plan:

“Together we can create a ripple effect of positive change, inspiring individuals worldwide to become agents of peace.”

No War Anywhere SCI

In a world dealing with the widespread effects of war and militarisation, “No War Anywhere” project, coordinated by SCI’s International Secretariat, stands out as a source of hope and a demonstration of the positive impact of peaceful approaches. Through five significant activities, the project has effectively promoted the idea of opposing militarism, connecting with people throughout Europe and fostering a shared commitment to a more peaceful future. By challenging the belief in military force as the best solution to conflicts, the project highlights the importance of rethinking how we handle global challenges. It encourages diplomacy, non-violent approaches, the necessity of utopian thinking, and the pursuit of peace and social justice. In a time when militarism is on the rise worldwide, the project advocates for a shift towards peaceful methods of resolving conflicts.

On International Peace Day 21.9.23 IVS members were invited to an online SCI seminar



IVS is very concerned about the developments in Palestine and Israel. As you will know the founding principles of IVS were to further the aims of peace, justice and understanding in the world. Our workcamps bring together people from different countries to work together on a community project and to learn from each other. We have been offering volunteering projects for peace for over 90 years and are recognised by the UN as the UK’s oldest international volunteering organisation. We have workcamp partners in both Israel and Palestine, which British volunteers have attended and we are very concerned about the welfare of the staff and volunteers. One of these, IPYL – the International Palestinian Youth League, has run an annual workcamp in Bethlehem and surrounding areas that brings together young people from various cultures to build cultural bridges of understanding, reconciliation and global peace. They work in different areas including renovation

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and restoration, painting walls, gardening and tree planting. Over the years several UK volunteers have attended.

In Britain we also run projects focusing on peace building. For many years IVS member Sara Elkes, who as a child was sent to England from Lithuania at the start of the Second World War, organised an annual workcamp in Leicester which brought together international volunteers to meet and work with Muslims, Jews, Sikhs, Hindus and Christians. The idea was that diversity could lead to understanding between people of different faiths and cultures. As places of worship often have gardens, the idea was that doing practical work there and sharing meals would lead to understanding and trust. Work was done on gardens at a mosque, Hindu temple, Sikh gurdwara and a synagogue; and also at the Holocaust Memorial Centre at Beth Shalom.

The war in Ukraine continues in a relentless way for another year. The people, the country and our partners in Ukraine, Russia and Belarus are significantly affected by this conflict.

Israel and Palestine /Gaza

On the 7th October the people of Southern Israel undoubtedly suffered terrible atrocities at the hands of Hamas and with the taking of hostages. The subsequent response by the Israeli government and what is happening to the people of Gaza is deeply horrifying.

The SCI Midi working group produced a statement on 17.10.23 calling for an immediate ceasefire. While agreeing with much of the statement the IVS board did not reach a consensus on signing and so decided to produce a modified statement which is available on the IVS website.

There is no escaping the pity and tragedy of war and the enormous loss to human beings, the infrastructure of a country, nature and the environment.

Fundraising Group

IVS's Fundraising Group met five times during 2023. Seeking contributions for and compiling the joint IVS-VAP Newsletter is one of its major activities. A number of grant making Trusts are being explored for potential donations. The Group is exploring representation at university careers/volunteer fairs, as this would encourage recruitment of volunteers, but each university approached seems to have its own rules for eligibility.

Thanks to all our donors, volunteers and our programme manager who have sustained IVS throughout 2023 and beyond.

Financial review

2023 opened following a year in which we had had a small surplus.

Income during 2023 was £ 232,917 (2022: £29,741), expenditure was £19,516 (£17,043) resulting in a surplus of £ 213,664 (£12,365).

Provision had been made in previous years for EU provided Erasmus+ and other restricted expenditure, so funds held as at 31 December 2023 amount to £235,885 (£22,221). The bulk of the surplus is due to receipt of a legacy during the later part of the 2023 of £200,000.

IVS is mainly supported by a combination of grants, trusts, donations, and membership that includes subscriptions, registration fees and donations. Thanks are due to all funders who supported IVS in 2023.

Reserves policy

In 2016 the Board of IVS reviewed its reserves policy for unrestricted funds, not committed or invested in tangible fixed assets (the 'free reserves'). Through regular monitoring and comparison of cash-flow with projections it was felt that £30,000 remains sufficient. At present rates of

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expenditure this is equivalent to six - twelve months of the annual resources expended. At this level the Board felt that the charity would be able to meet its commitment to the running of voluntary projects as well as its obligations to its employees even in the event of a significant drop in funding.

During 2023 IVS received a significant legacy from the estate of a Mrs Hazel Walker. The first two instalments totalled £200,000. The Board is using this legacy to purchase a flat in Edinburgh with the rental income then underwriting the staffing costs of IVS. If the sum used to purchase the flat was designated in the accounts, the reserves level would be of the order of £31,200 and in line with the current policy.

Risks review

The major risks to which IVS is exposed are set out in its risk register. The impact and likelihood of these have been documented together with action plans to address or mitigate each identified risk. In the second half of 2016, IVS staff undertook a comprehensive analysis and review of all risks facing IVS which was considered at the October Board.

The Board is responsible for reviewing the risk document in its entirety annually. Risks are categorised as strategic, operational, financial and regulatory. IVS staff have also worked hard to document all working practices where risk has been assessed as high, especially those concerning policy and procedures around volunteers and young people.

Small Companies Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board and Signed on behalf of the Board:



Rosemary Hobday

Director/Trustee

Date: 19th August 2024

Independent Examiner's Report

To the Trustees of International Voluntary Service

I report on the Annual Report and Accounts for the year ended 31st December 2023

Responsibilities and Basis of Report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Examiner's Statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered full member of ACIE which is one of the listed bodies.

Examiner's Statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Margaret Birse

Name: Margaret Birse

Relevant professional qualification(s) or membership of professional bodies (if any):

CCFA CIPFA (Affil) FCIE

Address: 23 Clark Avenue, Linlithgow, EH49 7AP

Date: 22nd August 2024

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the Year Ended 31 December 2023

	Note	2023			2022		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income and Endowments from:	6						
Donations and Legacies		222,710	1,610	224,320	25,014		25,014
Charitable Activities							
Erasmus + (The Awakening)				-	-	-	-
Erasmus + other programmes		398		398	-	-	-
Other volunteer placement		7,162		7,162	4,712	-	4,712
Other Trading		52		52			
Investments		985		985	15		15
Total Income		231,307	1,610	232,917	29,741	-	29,741
Expenditure	7						
Raising Funds		696	-	696	523		523
Charitable Activities				-			
Erasmus + (The Awakening)				-	527		527
Erasmus + other programmes			-	-			-
Other volunteer placement		18,820	-	18,820	15,993		15,993
Total Expenditure		19,516	-	19,516	16,516	527	17,043
Gains/(Losses) on Investment Assets		234		234	(65)		(65)
Net Income/(Expenditure)		212,025	1,610	213,635	13,160	(527)	12,633
Transfers between funds					(390)	390	-
Other recognised gains/losses							
Gains/(Losses) in Currency transactions		(52)	81	29		(268)	(268)
Net Movement of Funds		211,973	1,691	213,664	12,770	(405)	12,365
Reconciliation of Funds	18						
Total Funds Brought Forward		20,799	1,422	22,221	8,029	1,827	9,856
Total Funds Carried Forward		232,772	3,113	235,885	20,799	1,422	22,221

The notes on pages 19 to 27 form part of these financial statements

Balance Sheet

As at 31 December 2023

		2023			2022		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Fixed Assets							
Tangible Fixed Assets	9						
Investments	10	1,579	-	1,579	1,345		1,345
Total Fixed Assets		1,579	-	1,579	1,345	-	1,345
Current Assets							
Debtors	11	2,759	-	2,759	2,734	-	2,734
Cash at Bank & in Hand		235,534	8,102	243,636	23,820	6,971	30,791
Total Current Assets		238,293	8,102	246,395	26,554	6,971	33,525
Liabilities							
Creditors: Amounts falling due in 1 year	12						
Accruals		1,100		1,100	1,100	-	1,100
Deferred Income			645	645	-	645	645
other creditors			4,344	4,344	-	4,904	4,904
Total Short Term liabilities		1,100	4,989	6,089	1,100	5,549	6,649
Net Current Assets		237,193	3,113	240,306	25,454	1,422	26,876
Total Assets less Current Liabilities		238,772	3,113	241,885	26,799	1,422	28,221
Creditors:							
amounts falling due after more than 1 year		6,000		6,000	6,000	-	6,000
Provision for liabilities							
Total Net Assets /(Liabilities)		232,772	3,113	235,885	20,799	1,422	22,221

For the year ending 31st December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 19th August 2024 signed on their behalf by

Richard Williams
Richard Williams (Aug 29, 2024 10:07 GMT+1)

Richard Williams (Trustee/Director)

Notes to the Accounts

1. General Information

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales (Charity Number: 275424) and with the Office of the Scottish Charity Regulator (OSCR) (Charity Number: SC039585) and a Company Limited by Guarantee registered in England (Company Registered Number: 01354951).

The Company's Registered Office is: International House, 12 Constance Street, London, E16 2DQ

It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

2. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3. Accounting Policies

a. Income

Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts	Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.
Performance Related Grants	Income from performance related grants is only included in the SoFA once the charity has met any performance related conditions.
Donated Goods	This is a change from the prior year accounts, and the prior year accounts have been re-stated as a result. Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Support Costs	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.
b. Expenditure and Liabilities	
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed

Assets for

use by the charity

These are capitalised if they can be used for more than one year and cost at least £500

They are initially valued at cost and the value given in the balance sheet is cost less depreciation.

Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life.

The depreciation rate used is: Office equipment and furniture: 25% per annum

Fixed Asset Investments

Listed investments are stated at market value at the balance sheet date. Gains and losses on revaluation or disposal are recognised in aggregate in the Statement of Financial Activities and includes any realised or unrealised losses on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the year-end.

Debtors

Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

Restricted Funds

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 held by the charity is included in note 16 and note 17

3. Analysis of Income

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations and Legacies						
Donations	19,856	1,610	21,466	20,429	-	20,429
Legacies	200,000	-	200,000	-	-	-
Grants	-	-	-	-	-	-
Memberships	2,842	-	2,842	4,585	-	4,585
Gift Aid	12	-	12	-	-	-
Total Donations & Legacies	222,710	1,610	224,320	25,014	-	25,014
Charitable Activity						
Volunteering Programmes	3,025	-	3,025	-	-	-
Fees & Other income	4,535	-	4,535	4,712	-	4,712
Total Charitable Activity	7,560	-	7,560	4,712	-	4,712
Other Trading						
Sales of Pins and Booklets	52	-	52	-	-	-
Total Other Trading	52	-	52	-	-	-
Investment Income						
Interest & Dividends	985	-	985	15	-	15
Total Investment Income	985	-	985	15	-	15
Total Income	231,307	1,610	232,917	29,741	-	29,741

4. Analysis of Expenditure

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Raising Funds						
Cost of Fundraising Platforms	192		192	354		354
Fundraising & Publicity	504		504	169		169
Total Costs of Raising Funds	696	-	696	523	-	523
Charitable Activities						
Bank Charges & interest	429		429	96	-	96
Insurance	485		485	479	-	479
Voluntary Projects	132		132	-	527	527
Salaries			-	-	-	-
Consultant Fees	9,147		9,147	7,399	-	7,399
Rent	3,915		3,915	3,810	-	3,810
Office Costs	414		414	793	-	793
Book-keeping & payroll Admin	677		677	494	-	494
Other Professional Fees	-		-	198	-	198
International Representation	2,135		2,135	1,624	-	1,624
Board Costs	386		386			
IE Fees	1,100		1,100	1,100	-	1,100
Total Charitable Activity Expenditure	18,820	-	18,820	15,993	527	16,520
Total Expenditure	19,516	-	19,516	16,516	527	17,043

5. Remuneration for Independent Examiner

	2023 £	2022 £
Independent Examination Fee	650	650
Preparation Fee	450	450
Total	1,100	1,100

6. Analysis of Staff Numbers and Costs

No staff were employed in 2022 or in 2023

7. Trustee Remuneration and Expenses

No trustee received any form of remuneration (2022: nil)

No expenses were paid to directors as travel and associated expenses in 2023 (2022: nil)

8. Related Party Transactions

During the year donations totalling £15,325 were provided to the charity by trustees. (2022: £14,652)

Richard Williams made an interest free loan of £6,000 in 2019. This remains outstanding at the year-end 31/12/2023

No adjustment has been made to take account of the time value of the donation, as it is due to be repaid on demand

9. Tangible Fixed Assets

	Office Equipment
	£
Cost	
At 1 January 2023	1,429
Additions	-
	<u>1,429</u>
Depreciation	
At 1 January 2023	1,429
Charge for the year	-
	<u>1,429</u>
Net Book Value	
At 31 December 2023	-
At 31 December 2022	-

10. Fixed Asset Investments

	Listed Investments
	£
Carrying Fair Value	
At 1 January 2023	1,345
Additions	-
Disposals	
Revaluations	234
At 31 December 2023	<u>1,579</u>

11. Debtors

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
IVS Volunteering Progs	2,759		2,759	2,734		2,734
Gift Aid			-			-
Total Debtors	2,759	-	2,759	2,734	-	2,734

12. Creditors

Amounts falling due within	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
1 year						
Accruals						
SCI			-			-
HMRC PAYE			-			-
Pension			-			-
Trustee travel			-			-
Accounts & IE	1,100		1,100	1,100		1,100
Total Accruals	1,100	-	1,100	1,100	-	1,100
Other creditors						
Erasmus Partners owed		4,344	4,344		4,904	4,904
ESC Sending fees owed			-			-
Funder owed			-			-
Total Other creditors	-	4,344	4,344	-	4,904	4,904
Deferred Income						
Total Short Term Liabilities	1,100	4,344	5,444	1,100	4,904	6,004
Amounts falling due after						
1 year						
Loan	6,000		6,000	6,000		6,000
Total longer term creditors	6,000	-	6,000	6,000	-	6,000

13. Deferred Income

Income is deferred when the charity does not have full entitlement to the grant. The grants here are Performance Related Grants and are deferred until the appropriate performance has been achieved.

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Opening Balance	645		645	-	8,500	8,500
Amount Released to income						-
Amount returned to funder					(7,855)	(7,855)
Closing Balance	645	-	645	-	645	645

14. Contingent Asset

The contingent asset disclosed in last year's accounts was received in 2023 and reported in income for the year.

15. Movement of Funds

	Opening Balance at 01/12/2022	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/22	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/22
	£	£	£	£	£	£	£	£	£	£	£
Restricted Funds											
Community Jobs Scotland	-										
Erasmus + Projects											
Moldova	(426)			(42)		(468)	-	-	24	-	(444)
Madiera	(390)			-	390	-	-	-	-	-	-
Go East	638			(108)		530	-	-	60	-	590
Lets Circus	(855)		(5)	(16)	-	(876)	-	-	(3)	-	(879)
	(1,033)	-	(5)	(166)	390	(814)	-	-	81	-	(733)
The Awakening	(140)	-	(522)	(102)		(764)	-		-	-	(764)
Memories Project						-	1,610				1,610
W F Southall Trust	3,000	-		-	-	3,000	-			-	3,000
Total Restricted Funds	1,827	-	(527)	(268)	390	1,422	-	-	81	-	3,113
Unrestricted Funds											
General Funds	8,029	29,105	(16,516)	(65)	(390)	20,163	231,307	(19,516)	182	-	232,136
Designated Funds (Memories Project)	-	636	-	-	-	636	-	-	-	-	636
Total Unrestricted Funds	8,029	29,741	(16,516)	(65)	(390)	20,799	231,307	(19,516)	182	-	232,772
Total Funds	9,856	29,741	(17,043)	(333)	-	22,221	231,307	(19,516)	263	-	235,885

16. Purpose of Restricted Funds

- Community Jobs Scotland** : Provides funds to create work for young people within the third sector
- Erasmus + Funds** : Funding from EVS/Erasmus to prepare support and send volunteers overseas and also to receive support in Britain for volunteers from overseas.
- Memories Project** : Gifts given specifically towards the memories project
- W F Southall Trust** : Funding towards the creation of a digital / audio-visual resource to celebrate and document the past 90 years of IVS-GB (the British branch of Service Civil International) and at the same time create a vision for the future of IVS.

17. Purpose of Designated Funds

- Memories Project** : Gifts made in recognition of former volunteers who have died or from those who have made donations in recognition of their past service with IVS have been designated to the 'Memories Project'

18. Deficit Balance on Restricted Funds

The Awakening : The deficit balance on this fund represents additional expenditure on the Awakening project, which may or may not be refunded by the funder. This has meant that income was not recognised, although expenditure had been incurred.

Erasmus + projects : The deficit balance on these two projects mainly relates to deficits caused by losses due to exchange rates. However, final payments had not yet been made to project partners by the year-end and until these payments have been made the funds remain open and will be reconciled in the following year's accounts.

INTERNATIONAL VOLUNTARY SERVICE

England & Wales - Charity number 275424

Accounts



International Voluntary Service

(A Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31st December 2022

Company Number: 01354951

Charity Registered in England & Wales: 275424

Charity Registered in Scotland: SC039585

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September 1972 - IVS volunteers worked for up to six months to help the Ugandan Asians both at Stanstead as they arrived in the UK, and also at one of the reception centres – Greenham Common.



July 2022 – our member Steve Davies died. He had been a member of IVS staff for more than 30 years before he retired in 2007 as Southern Co-ordinator from his base at Old Hall, East Bergholt Suffolk.



Reference and Administrative Information

Company Registration:	0135495	Company Limited by Guarantee
Charity Registrations:	275424 SC039585	Registered in England and Wales Registered in Scotland
Registered office:	International House 12 Constance Street London E16 2DQ	
Principle office address:	Thorn House, 5 Rose Street, EDINBURGH EH2 2PR	

Directors:

Current directors and those who served during the year

Neil Alldred	Elected 19 June 2021	
Rosemary Hobday	Elected 20 June 2020	
Tim Marc	Elected February 2008	
Lorna Murphy	Elected 20 June 2020	Retired 17 June 2023
Mohammad Rashid	Appointed 10 February 2021	
Richard Williams	Appointed 24 January 2020	
Gheorghe Zugravu	Elected 17 June 2023	
Kerry Hargadon	Co-opted 17 June 2023	
Paul Barrow	Co-opted 19 June 2021	Retired 18 June 2022

Independent Examiner:

Margaret Birse, MSc Cert.Acc(Open) CCFA CIPFA (affil) FCIE
Tangram Accounting,
23 Clark Avenue,
Linlithgow, EH49 7AP

The Directors present their report and the financial statements of the charity for the year ended 31 December 2022.

Structure, Governance and Management

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator (OSCR) and a Company Limited by Guarantee in England. It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

IVS is a membership organisation with individuals joining to take part in voluntary activities. At the Annual General Meeting each year, members elect individuals from amongst themselves to act as the Coordinating Council of the organisation, commonly referred to here as the Board of Directors. Others may be co-opted to the Board to fill vacancies between AGMs. The Board meets at least four times a year and is made up of the Chair; the Vice Chair; Treasurer; and an average of three other members in 2022. All trustees are given a copy of their roles and responsibilities which includes an overview of their legal obligations together with a copy of IVS's Articles of Association.

The day-to-day running of the organisation is in the hands of staff responsible to the Board of Directors. Senior Staff attend Board meetings and provide feedback on the performance of IVS according to the strategic direction set by the Board. The Chair provides supervision and guidance to the Senior Staff. The running of the organisation is supported by members and volunteers, some of whom do much more than participate in the projects.

The overall objectives are translated into a strategic plan by the Board and its delivery is carried out by the staff team. At the AGM in 2020, members decided that, with the loss of the EU funding stream (due to Brexit), IVS should become a smaller organisation and utilise more the abilities of our members to run our programme. Even before that the Chair, Treasurer and Vice-Chair had formed an executive, Operations Committee, which meets in between meetings of the Trustees and assists staff in the day to day running of the organisation. Also reporting to the Board of Trustees are two groups of members: a Fundraising Group and a Finance Group.

Objectives and Activities

Principal Activity

The principal objects of the charity are to promote life-change in individuals and groups by enabling, organising and training people of all ages and backgrounds to carry out voluntary work with the aim of promoting peace, justice and understanding between people and nations.

Objectives

The Charity's objectives are:

- To afford opportunities by which men and women, in a spirit of friendship, international understanding and voluntary discipline, may, without regard to their race, religion, creed or politics, be encouraged and enabled to give to the community, either individually, or in groups, effective voluntary service in co-operation with local communities as well as other local national and international organisations, as a means of fostering greater confidence between peoples of different social, cultural, political or religious backgrounds by working, learning and living together with the following objects (and not otherwise); and for that purpose to provide a sound system of training for those wishing to give such service
- To assist those in need of help in the occasion of natural catastrophes.
 - a) To relieve distress, poverty, sickness and disease;
 - b) To provide and improve facilities for the well-being and recreation of the elderly or people with disabilities and of refugees;

- c) To provide and improve educational and recreational facilities for needy children and young people

In 2017 IVS signed up to the UN Sustainable Development Goals. Goal 13 urges us to “Take urgent action to combat climate change and its impacts...” Goal 16 is dedicated to the promotion of “peaceful and inclusive societies for sustainable development,...”

Our strategy for achieving these objectives is through short and long term volunteering projects in conjunction with partner organisations in various locations throughout Great Britain and overseas. Volunteers from across Great Britain meet, live and work with volunteers from our partners in over 80 countries in Europe and on other continents. Together, they carry out a wide range of meaningful activities in Britain and elsewhere in the world. In addition, the charity is also established to assist those affected by natural catastrophes, relieve poverty, provide facilities for the well being of the elderly, disabled and for refugees and to provide educational facilities for children and young people.

The Board have considered the Charity Commission guidance and believe that the organisation’s activities are wholly undertaken to further the charitable purposes for the public benefit.

Annual Report

IVS has been promoting the values of peace, justice and international understanding for over 90 years. As a part of Service Civil International, our volunteers travel across the world to cooperate with likeminded organisations to champion these values. Similarly, we welcome international volunteers to the UK.



On 24 February 2022, we woke to the news that Russia had invaded Ukraine, in an act of military aggression that was unthinkable just a few days before.

As a peace movement, SCI reacted with a statement against the war, in solidarity with the people of Ukraine and in support of peace movements and peace activists in Ukraine, Russia and internationally. IVS signed this statement along with 31 organisations that are part of the Service Civil International network.

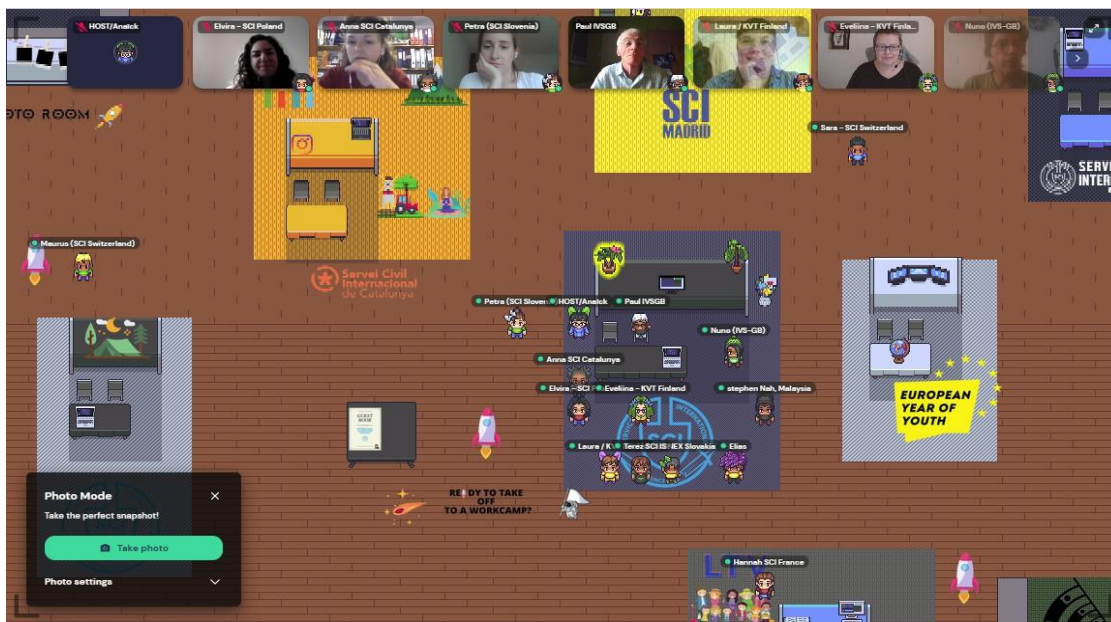
The board of trustees of IVS sent messages of support to our partners in Ukraine offering help if they needed to access the British government scheme of Homes for Ukrainians, and received thanks and acknowledgement.

That was the beginning of a series of activities organised by SCI branches in reaction to these events.

We continue to think about how we can support Ukrainian refugees in Britain and how not to lose sight of our Russian and Belarusian partners. We have been able to offer visa support to a Russian volunteer on a long-term project in Britain.



On 9th May 2022 IVS contributed a booth to the International Volunteer Fair. It took place on this day to celebrate Europe Day and to launch the workcamp season. It was an online event in a game format where participants were able to meet and ask questions about SCI and the workcamps and a chance for volunteers in the movement to meet and have fun while all working across the globe. The event was a follow up to International Volunteer Day on 5th December 2021 which was the first online event and was attended and aided on both occasions by IVS volunteer Paul Barrow. IVS staff member, Nuno Doria was also present.



On International Volunteer Day 5th December 2022 IVS contributed a short video of three members talking about what volunteering had meant for them and this was added to the SCI website, where branches thanked their volunteers in many different languages. <https://ivsgb.org/international-volunteer-day-2022>

Projects Volunteers and our Partners in 2022

There were two short term voluntary projects/workcamps in the UK this year:

- > Doune the Rabbit Hole is a music festival in the glorious ancient oak trees of the Stirlingshire countryside in Scotland. The tasks for volunteers involved working on the actual physical construction and deconstruction of the event. There was also some time for volunteers to enjoy the music and community at the festival.
- > Camp Kernow is a not-for-profit organisation which operates an award winning and innovative off-grid environmental adventure camp in Cornwall, reconnecting children with nature and inspiring sustainability through summer camp experiences.

Our partnership on long term projects with Camphill communities in Britain continued and, this year, long term projects managed by the Cyrenians in Scotland also hosted volunteers. In all, IVS provided visa support to 22 incoming prospective long term volunteers.

IVS sent 11 volunteers and received 9 volunteers on short term projects during 2022.

This was a gradual and careful re start after the Covid-19 pandemic as some of our previous partners had said that they wished to wait another year before running short term projects.



Above: Camp Kernow in Cornwall

IVS Memories project: 90 years and counting!

We now have over 50 personal memories of volunteering with IVS since we started collecting memories in 2021 our 90th anniversary year. We are still keen to receive more recollections, large and small, recent or from many decades ago and to learn about the impact your experiences had on you personally and the project where you volunteered. You may have been a staff member, a volunteer member, or a work camp host – all experiences are valuable. We have a small team, Helen, Rosemary and Raj working on devising a plan to make sure these memories are not only archived, but also made accessible to as wide an audience as possible. With the help of Mark Allen, a volunteer who served in Locri, Italy in 1964 and featured in our December 2022 Newsletter, we are working on a promotional booklet to highlight some of these memories and the wonderful experiences of volunteering to create a culture of peace.

Please send your written or audio (if you prefer) and photographs (if you have them) to: memories@ivs.gb.org
A small selection of memories are already online at <https://ivs.gb.org/volunteer/ivs-memories/>

The range of memories collected so far are varied; some with extensive experience of IVS and some with just a single activity. Nevertheless, the recurring theme is that IVS and the communities we have worked with over the years have changed lives, both volunteers and the communities supported.

During 2022 two stalwarts of IVS died. Diarmaid McGarrigle of Glebe House, Northern Ireland, died suddenly at the beginning of September a few months after retiring from 40 years service, firstly as a volunteer then as the Centre Manager for the Harmony Community Trust. which was co-founded by IVS and the local Rotary Clubs.

In July Steve Davies died. He and his wife Carole served as Field Officers in the Comoro Islands in the 1970s, but after a coup there relocated to the Leicester office of IVS. A major ambition coincided with re- organisation within IVS when he and Carole moved to Old Hall community as IVS devolved its Home organization and they became responsible for southern England. He retired in 2007. A memorial day was held at Old Hall in October, with 50 friends, family and IVS members present.



The Climate Coalition

IVS joined the Climate Coalition which represents over 100 organisations across the UK a couple of years ago. In September 2022 during Great Big Green week IVS members went to Old Hall in East Bergholt and helped to dig potatoes on their organic farmland. Great Big Green week is the UK's biggest celebration of community action to tackle climate change and protect nature, taking place nationwide.



Volunteers also joined a protest at Flatford Mill at the dumping of sewage by the water company and the polluting of the river Stour. Our volunteers, Miriam and Gheorghe took to the river towing a large mock turd!

50th Anniversary event British Asian Trust

IVS was invited to a commemoration marking the 50th Anniversary of the arrival of the British Asians from Uganda in the United Kingdom. Tim Marc represented IVS and attended the event hosted by with the King at Buckingham palace.

This event was organised by the British Asian Trust to remember that on 4th August 1972 some 60,000 Ugandan Asians were given 90 days' notice to leave the country by former Ugandan President Idi Amin. Almost half of these arrived and settled in the UK. The first evacuation flight arrived in the UK 18th September 1972 carrying 193 passengers. <https://ivsgb.org/ugandan-asians/asians-from-uganda/>

IVS volunteers worked for up to six months to help the Ugandan Asians both at Stanstead as they arrived, and also at one of the reception centres at Greenham Common.

SCI's Meetings

SCI Exchange Platform Meeting (EPM)



Our Programme Manager, Nuno Doria, was very happy to represent IVS at the EPM in Braives, Belgium from 10 to 16 October 2022. He wrote: "This was a very special occasion for the whole SCI movement, as after two years of online meetings due to the pandemic, one could feel the sheer energy amongst all the participants. It was also on a personal level a very special meeting as it was my first international meeting of SCI since I joined the ICM of 2005 in Switzerland."

Fund Raising Group

IVS is back out of the semi-hibernation forced on us by the pandemic, but our finances need support. We know many of you have had personal involvement working as a volunteer through IVS, meeting people from other backgrounds, learning of our differences and our similarities! We hope you are willing to help others have the sort of experience you gained by helping us provide IVS with a strong and continuing financial base. Many thanks to those who have donated to IVS over this last year.

Closer working with Volunteer Action for Peace

Volunteer Action for Peace (VAP), like IVS, exchanges volunteers with like-minded organisations in other countries. These volunteers take part in rewarding community projects and participate in an exciting cultural exchange with people from around the globe.

A discussion paper was circulated proposing a closer working relationship between IVS and VAP. Each organisation has an observer at the other's Board Meetings. This year we are sharing a member of staff. The two organisations have overlapping networks of partners overseas and different project partners in Britain.

Financial review

2022 opened following a year in which we brought forward a small net surplus in restricted funds and there was a modest surplus of unrestricted funds. IVS is seeking to improve this situation in a number of ways by seeking additional, unrestricted, funds.

Compared with the pre 2020 situation, reducing our expenditure drawn from general, unrestricted, funds, reported total income during 2022 was £ 29,741 {£37,344 in 2021} all of which was unrestricted in 2022.

Reported Expenditure was £ 17,043 {£16,499 in 2021}, of which £527 was drawn from restricted, Erasmus+ funds, resulting in an overall surplus of £12,365 {2021: surplus of £20,627 after consideration of exchange gains and losses}. Provision had been made in previous years for the Erasmus+ restricted expenditure, so funds held as at 31 December 2022 amount to £22,221 {2021: £9,856}

IVS is mainly supported by a combination of grants, trusts, donations, and membership that includes subscriptions, registration fees and donations. Thanks are due to all funders who supported IVS in 2022.

Reserves policy

In 2016 the Board of IVS reviewed its reserves policy for unrestricted funds, not committed or invested in tangible fixed assets (the 'free reserves'). Through regular monitoring and comparison of cash-flow with projections it was felt that £30,000 remains sufficient. At present rates of expenditure this is equivalent to six – twelve months of the annual resources expended. At this level the Board felt that the charity would be able to meet its commitment to the running of voluntary projects as well as its obligations to its employees even in the event of a significant drop in funding.

International Voluntary Service

Participation in the Erasmus + programme until Brexit in 2020 meant that some of the related expenditure is not reimbursed until 12 – 15 months after the event, when the final report has been approved. This strained our reserves. It is taking several years for IVS to transition to a smaller organisation, and it could be a little longer before its 'free reserves' can be built back up to the level appropriate for the annual expenditure then being incurred.

However, we are making progress, and from the position in 2019 where IVS held (£26,353) that is a negative unrestricted fund balance of £26,353 we now hold a balance of £20,799 in unrestricted funds. This has been achieved through appropriate cost reduction and good management of the resources available to the charity.

Risks review

The major risks to which IVS is exposed (pre Covid 19) are set out in its risk register. The impact and likelihood of these have been documented together with action plans to address or mitigate each identified risk. In the second half of 2016, IVS staff undertook a comprehensive analysis and review of all risks facing IVS which was considered at the October Board. Covid-19 represented a significant external risk to funding which impacted on IVS's programme of short-term voluntary exchange projects in both 2020 and 2021.

The Board of Trustees is responsible for reviewing the risk register in its entirety annually. Risks are categorised as strategic, operational, financial and regulatory. IVS staff have also worked hard to document all working practices where risk has been assessed as high, especially those concerning policy and procedures around volunteers and young people.

Small Companies Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board and Signed on behalf of the Board:

R.M.A. Hobday

Rosemary Hobday Director/Trustee

Date: 30th August 2023

Independent Examiner's Report

To the Trustees of International Voluntary Service

I report on the Annual Report and Accounts for the year ended 31st December 2022

Responsibilities and Basis of Report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Examiner's Statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered full member of ACIE which is one of the listed bodies.

Examiner's Statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Margaret B. Birse Name: Margaret Birse
Relevant professional qualification(s) or membership of professional bodies (if any):
CCFA CIPFA (Affil) FCIE
Address: 23 Clark Avenue, Linlithgow, EH49 7AP
Date: 31st August 2023

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the Year Ended 31 December 2022

	Note	2022			2021		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income and Endowments from:	6						
Donations and Legacies		25,014		25,014	21,658	3,000	24,658
Charitable Activities							-
Erasmus + (The Awakening)		-	-	-	-	1,490	1,490
Erasmus + other programmes		-	-	-	-	(513)	(513)
Other volunteer placement		4,712	-	4,712	11,693	-	11,693
Investments		15		15	16	-	16
Total Income		29,741	-	29,741	33,367	3,977	37,344
Expenditure	7						
Raising Funds		523		523	3,817	-	3,817
Charitable Activities							-
Erasmus + (The Awakening)			527	527	705	-	705
Erasmus + other programmes				-	705	-	705
Other volunteer placement		15,993		15,993	11,272	-	11,272
Total Expenditure		16,516	527	17,043	16,499	-	16,499
Gains/(Losses) on Investment Assets		(65)		(65)	(248)	-	(248)
Net Income/(Expenditure)		13,160	(527)	12,633	16,620	3,977	20,597
Transfers between funds		(390)	390	-	-	-	-
Other recognised gains/losses							
Gains/(Losses) in Currency transactions			(268)	(268)	(25)	55	30
Net Movement of Funds		12,770	(405)	12,365	16,595	4,032	20,627
Reconciliation of Funds	18						
Total Funds Brought Forward		8,029	1,827	9,856	(8,566)	(2,205)	(10,771)
Total Funds Carried Forward		20,799	1,422	22,221	8,029	1,827	9,856

The notes on pages 14 to 23 form part of these financial statements

Balance Sheet

As at 31 December 2022

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets						
Tangible Fixed Assets	9					
Investments	10	1,345	1,345	1,410	-	1,410
Total Fixed Assets		1,345	1,345	1,410	-	1,410
Current Assets						
Debtors	11	2,734	2,734	1,863	31	1,894
Cash at Bank & in Hand		23,820	30,791	11,706	29,111	40,817
Total Current Assets		26,554	33,525	13,569	29,142	42,711
Liabilities						
Creditors: Amounts falling due in 1 year	12					
Accruals		1,100	1,100	950	-	950
Deferred Income		-	645	-	8,500	8,500
other creditors		-	4,904	-	18,815	18,815
Total Short Term liabilities		1,100	6,649	950	27,315	28,265
Net Current Assets		25,454	26,876	12,619	1,827	14,446
Total Assets less Current Liabilities		26,799	28,221	14,029	1,827	15,856
Creditors:						
amounts falling due after more than 1 year		6,000	6,000	6,000	-	6,000
Provision for liabilities						
Total Net Assets /(Liabilities)		20,799	22,221	8,029	1,827	9,856

For the year ending 31st December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 30th August 2023 signed on their behalf by



Richard Williams (Trustee/Director)

Notes to the Accounts

1. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting Policies

a. Income

Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.

Performance Related Grants

Income from performance related grants is only included in the SoFA once the charity has met any performance related conditions.

This is a change from the prior year accounts, and the prior year accounts have been re-stated as a result.

Donated Goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.
Support Costs	The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.

b. Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed Assets for use by the charity	These are capitalised if they can be used for more than one year and cost at least £500 They are initially valued at cost and the value given in the balance sheet is cost less depreciation. Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life. The depreciation rate used is: Office equipment and furniture: 25% per annum
Fixed Asset Investments	Listed investments are stated at market value at the balance sheet date. Gains and losses on revaluation or disposal are recognised in aggregate in the Statement of Financial Activities and

Debtors includes any realised or unrealised losses on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the year-end. Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

Restricted Funds

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 held by the charity is included in note 16 and note 17

3. Analysis of Income

	2022			2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations and Legacies						
Donations	20,429	-	20,429	17,528	3,000	20,528
Legacies	-	-	-	450	-	450
Grants	-	-	-	-	-	-
Memberships	4,585	-	4,585	3,146	-	3,146
Gift Aid	-	-	-	534	-	534
Total Donations & Legacies	25,014	-	25,014	21,658	3,000	24,658
Charitable Activity						
Volunteering Programmes	-	-	-	2,530	977	3,507
Fees & Other income	4,712	-	4,712	9,163	-	9,163
Total Charitable Activity	4,712	-	4,712	11,693	977	12,670
Investment Income						
Interest & Dividends	15	-	15	16	-	16
Total Investment Income	15	-	15	16	-	16
Other Income						
			-	-	-	-
Total Income	29,741	-	29,741	33,367	3,977	37,344

4. Analysis of Expenditure

	2022			2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Raising Funds						
Cost of Fundraising Platforms	354		354	-	-	-
Fundraising & Publicity	169		169	2,280	-	2,280
Total Costs of Raising Funds	523	-	523	2,280	-	2,280
Charitable Activities						
Bank Charges & interest	96	-	96	128	-	128
Insurance	479	-	479	392	-	392
Voluntary Projects	-	527	527	-	-	-
Salaries	-	-	-	4,501	-	4,501
Consultant Fees	7,399	-	7,399	-	-	-
Rent	3,810	-	3,810	3,860	-	3,860
Office Costs	793	-	793	843	-	843
Book-keeping & payroll Admin	494	-	494	1,469	-	1,469
Other Professional Fees	198	-	198	108	-	108
International Representation	1,624	-	1,624	1,968	-	1,968
IE Fees	1,100	-	1,100	950	-	950
Total Charitable Activity Expenditure	15,993	527	16,520	14,219	-	14,219
Total Expenditure	16,516	527	17,043	16,499	-	16,499

5. Remuneration for Independent Examiner

	2022 £	2021 £
Independent Examination Fee	650	600
Preparation Fee	450	350
Total	1,100	950

6. Analysis of Staff Numbers and Costs

	2022	2021
	£	£
Salaries	-	4,350
Employer's NI Contribution	-	-
Pension Costs	-	151
	-	4,501
Number of staff employed	-	1

No staff were employed in 2022 and therefore no member of staff was paid over £60,000

7. Trustee Remuneration and Expenses

No trustee received any form of remuneration (2021: nil)

No expenses were paid to directors as travel and associated expenses (2021: £108 paid to 1 director)

8. Related Party Transactions

During the year donations totalling £14,652 were provided to the charity by trustees. (2021: £11,297)

Richard Williams made an interest free loan of £6,000 in 2019. This remains outstanding at the year-end 31/12/2022

No adjustment has been made to take account of the time value of the donation, as it is due to be repaid on demand

9. Tangible Fixed Assets

	Office Equipment
	£
Cost	
At 1 January 2022	1,429
Additions	-
	1,429
Depreciation	
At 1 January 2022	1,429
Charge for the year	-
	1,429
Net Book Value	
At 31 December 2022	-
At 31 December 2021	-

10. Fixed Asset Investments

	Listed Investments
	£
Carrying Fair Value	
At 1 January 2022	1,410
Additions	-
Disposals	
Revaluations	(65)
At 31 December 2022	<u>1,345</u>

11. Debtors

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
IVS Volunteering Progs	2,734		2,734	1,863	-	1,863
Gift Aid			-	-	-	-
Total Debtors	<u>2,734</u>	<u>-</u>	<u>2,734</u>	<u>1,863</u>	<u>-</u>	<u>1,863</u>

12. Creditors

Amounts falling due within 1 year	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Accruals						
SCI			-	-	-	-
HMRC PAYE			-	-	-	-
Pension			-	-	-	-
Trustee travel			-	-	-	-
Accounts & IE	1,100		1,100	950	-	950
Total Accruals	1,100	-	1,100	950	-	950
Other creditors						
Erasmus Partners owed		4,904	4,904	-	18,815	18,815
ESC Sending fees owed			-	-	-	-
Funder owed			-	-	-	-
Total Other creditors	-	4,904	4,904	-	18,815	18,815
Deferred Income					8,500	8,500
Total Short Term Liabilities	1,100	4,904	6,004	950	27,315	28,265
Amounts falling due after 1 year	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Loan	6,000		6,000	6,000	-	6,000
Total longer term creditors	6,000	-	6,000	6,000	-	6,000

13. Deferred Income

Income is deferred when the charity does not have full entitlement to the grant. The grants here are Performance Related Grants and are deferred until the appropriate performance has been achieved.

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Opening Balance	-	8,500	8,500	-	9,990	9,990
Amount Released to income			-	-	(1,490)	(1,490)
Amount returned to funder		(7,967)	(7,967)	-	-	-
Closing Balance	-	533	533	-	8,500	8,500

14. Contingent Asset

IVS received notification of the grant of probate in relation to a very generous legacy where the charity is a beneficiary, on 8th June 2023. The conditions allowing recognition of the legacy in the 2022 accounts. An interim payment from the legacy was made to the charity on 31st July 2023 of £100,000.

15. Movement of Funds

	Opening Balance at 1/1/2021	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/21	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/22
Restricted Funds											
Community Jobs Scotland	-	-	-	-	-	-					
Erasmus + Projects											
Moldova	(468)	-	-	42	-	(426)			(42)		(468)
Madiera	(469)	31	-	48	-	(390)			-	390	-
Go East	765	-	-	(127)	-	638			(108)		530
Lets Circus	93	(544)	-	(404)	-	(855)		(5)	(16)	-	(876)
	(79)	(513)	-	(441)	-	(1,033)	-	(5)	(166)	390	(814)
The Awakening	(2,126)	1,490	-	496	-	(140)	-	(522)	(102)		(764)
W F Southall Trust	-	3,000	-	-	-	3,000	-		-	-	3,000
Other small trusts	-	-	-	-	-	-					-
Total Restricted Funds	(2,205)	3,977	-	55	-	1,827	-	(527)	(268)	390	1,422
Unrestricted Funds											
General Funds	(8,566)	33,367	(16,499)	(273)	-	8,029	29,105	(16,516)	(65)	(390)	20,163
Designated Funds (Memories Project)	-	-	-	-	-	-	636	-	-	-	636
Total Unrestricted Funds	(8,566)	33,367	(16,499)	(273)	-	8,029	29,741	(16,516)	(65)	(390)	20,799
Total Funds	(10,771)	37,344	(16,499)	(218)	-	9,856	29,741	(17,043)	(333)	-	22,221

16. Purpose of Restricted Funds**Community Jobs Scotland**

: Provides funds to create work for young people within the third sector

Erasmus + Funds

for volunteers from overseas.

: Funding from EVS/Erasmus to prepare support and send volunteers overseas and also to receive support in Britain

W F Southall Trust

: Funding towards the creation of a digital / audio-visual resource to celebrate and document the past 90 years of IVS-GB (the British branch of Service Civil International) and at the same time create a vision for the future of IVS.

17. Purpose of Designated Funds**Memories Project**

: Gifts made in recognition of former volunteers who have died or from those who have made donations in recognition of their past service with IVS have been designated to the 'Memories Project'

18. Deficit Balance on Restricted Funds

The Awakening : The deficit balance on this fund represents additional expenditure on the Awakening project, which may or may not be refunded by the funder. This has meant that income was not recognised, although expenditure had been incurred.

Erasmus + projects : The deficit balance on these two projects mainly relates to deficits caused by losses due to exchange rates. However, final payments had not yet been made to project partners by the year-end and until these payments have been made the funds remain open and will be reconciled in the following year's accounts.

19. Fund Transfers

The transfer of £390 from the General Fund to the Madiera Fund is a transfer to close that fund, as all costs have now been disbursed. This represents an overspend on that fund, mainly due to losses due to exchange rate differences incurred by the project.

INTERNATIONAL VOLUNTARY SERVICE

England & Wales - Charity number 275424

Accounts



International Voluntary Service

(A Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31st December 2021

Company Number: 01354951

Charity Registered in England & Wales: 275424

Charity Registered in Scotland: SC039585

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Reference and Administrative Information

Company Registration:

0135495

Company Limited by Guarantee

Charity Registrations:

275424

Registered in England and Wales

SC039585

Registered in Scotland

Registered office:

International House

12 Constance Street

London E16 2DQ

Principle office address:

Thorn House,

5 Rose Street,

EDINBURGH EH2 2PR

Directors:

Current directors and those who served during the year

Neil Alldred	Elected 19 June 2021
Rosemary Hobday	Elected 20 June 2020
Tim Marc	Elected February 2008
Lorna Murphy	Elected 20 June 2020
Mohammad Rashid	Appointed 10 February 2021
Richard Williams	Appointed 24 January 2020

Hilary Campbell	Appointed 25 June 2016	Retired 19 June 2021
Paul Barrow	Co-opted 19 June 2021	Retired 18 June 2022

Independent Examiner:

Margaret Birse, MSc Cert.Acc(Open) CCFA CIPFA (affil) FCIE

Tangram Accounting,

23 Clark Avenue,

Linlithgow, EH49 7AP

The Directors present their report and the financial statements of the charity for the year ended 31 December 2021.

Structure, Governance and Management

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator (OSCR) and a Company Limited by Guarantee in England. It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

IVS is a membership organisation with individuals joining to take part in voluntary activities. At the Annual General Meeting each year, members elect individuals from amongst themselves to act as the Coordinating Council of the organisation, commonly referred to here as the Board of Directors. Others may be co-opted to the Board to fill vacancies between AGMs. The Board meets at least four times a year and is made up of the Chair; the Vice Chair; Treasurer; and an average of four other members in 2021. All trustees are given a copy of their roles and responsibilities which includes an overview of their legal obligations together with a copy of IVS's Articles of Association.

The day-to-day running of the organisation is in the hands of staff responsible to the Board of Directors. Senior Staff attend Board meetings and provide feedback on the performance of IVS according to the strategic direction set by the Board. The Chair provides supervision and guidance to the Senior Staff. The running of the organisation is supported by members and volunteers, some of whom do much more than participate in the projects. We are supported by a number of office volunteers who help with the overall running of the organisation through task oriented and programme area work.

The overall objectives are translated into a strategic plan by the Board and its delivery is carried out by the staff team.

Objectives and Activities

Principal Activity

The principal objects of the charity are to promote life-change in individuals and groups by enabling, organising and training people of all ages and backgrounds to carry out voluntary work with the aim of promoting peace, justice and understanding between people and nations.

Objectives

The Charity's objectives are:

- To afford opportunities by which men and women, in a spirit of friendship, international understanding and voluntary discipline, may, without regard to their race, religion, creed or politics, be encouraged and enabled to give to the community, either individually, or in groups, effective voluntary service in co-operation with local communities as well as other local national and international organisations, as a means of fostering greater confidence between peoples of different social, cultural, political or religious backgrounds by working, learning and living together with the following objects (and not otherwise); and for that purpose to provide a sound system of training for those wishing to give such service
- To assist those in need of help in the occasion of natural catastrophes.
 - a) To relieve distress, poverty, sickness and disease;
 - b) To provide and improve facilities for the well-being and recreation of the elderly or people with disabilities and of refugees;
 - c) To provide and improve educational and recreational facilities for needy children and young people

International Voluntary Service

The strategy for achieving these objectives is through short and long term voluntary projects in conjunction with partner organisations in various locations throughout Great Britain and overseas. Volunteers from across Great Britain meet, live and work with volunteers from our partners in over 80 countries in Europe and on other continents. Together, they carry out a wide range of meaningful activities in Britain and elsewhere in the world. In addition, the charity is also established to assist those affected by natural catastrophes, relieve poverty, provide facilities for the well being of the elderly, disabled and for refugees and to provide educational facilities for children and young people.

The Board have considered the Charity Commission guidance and believe that the organisation's activities are wholly undertaken to further the charitable purposes for the public benefit.

Annual Report

IVS has been promoting the values of peace, justice and international understanding for almost 90 years. As a part of Service Civil International, our volunteers travel across the world to cooperate with likeminded organisations to champion these values. Similarly, we welcome international volunteers to the UK.

Activities and Achievements in 2021

In 2021 we celebrated IVS's 90th year of operations

IVS at 90

2021 marked 90 years since our first project, in Brynmawr, Wales ; the spark which led to the many hundreds of our projects being run all over the UK. These have brought people together from different backgrounds to help communities and learn about each other.



IVS volunteers in Brynmawr in 1931 constructing a swimming pool

To celebrate our 90th we organised a number of events throughout the UK. These events enabled former volunteers and others interested in IVS to meet up, share their experiences, and rekindle their involvement in IVS.

Here are IVS members meeting by the statue of Gandhi in Tavistock Square, London



IVS @ 90 Memories Project

Last year, 2021, during IVS's 90th year, several current and former volunteers wrote down their experiences, memories of workcamps and shared life-changing moments of volunteering at home and overseas. Although, our 90th year is over we are still collecting stories, reflections, anecdotes, both short and long, with or without photographs. We hope to create a video which we can use as a promotional film for the work of IVS.



Here is a memory from a project to rebuild Les Ouadhias village in Algeria in the mid-1960s

A small selection of memories are already online at <https://ivsgb.org/volunteer/ivs-memories/>. The range of memories collected so far are varied; some with extensive experience of IVS and some with just a single activity. Nevertheless, the recurring theme is that IVS and the communities we have worked with over the years have changed lives, both of the volunteers and the communities supported.

Here is our anniversary card



Happy Birthday IVS



Cop 26 in Glasgow November 2021

IVS joined the Climate Coalition which represents over 100 organisations across the UK. One of our members, Rob joined events on the streets of Glasgow highlighting the urgent need for a greener fairer future.

One highlight was a group of indigenous Amazonian activists who led the march and spoke at the rally. A [passionate speech](#) was given by a young Ecuadorian earth defender from the frontline.



An estimated 25,000 people of all ages thronged the streets of Glasgow but it was the children and young people who were especially prominent. A parent of a young child said that her child's school had been supportive once they knew the reason for the absence.

IVS had a booth at the International Volunteer Fair in December 2021 hosted by Service Civil International

Making the re-start a reality

IVS is back out of the semi-hibernation forced on us by the pandemic, but our finances need support. We know many of you have had personal involvement working as a volunteer through IVS, meeting people from other backgrounds, learning of our differences and our similarities! We hope you are willing to help others have the sort of experience you gained by helping us provide IVS with a strong and continuing financial base.

Closer working with Volunteer Action for Peace

Volunteer Action for Peace (VAP), like IVS, exchanges volunteers with like-minded organisations in other countries. These volunteers take part in rewarding community projects and participate in an exciting cultural exchange with people from around the globe.

A discussion paper was circulated proposing a closer working relationship between IVS and VAP. Each organisation has an observer at the other's Board Meetings. This year, 2022, we are sharing a member of staff. The two organisations have overlapping networks of partners overseas and different project partners in Britain.

Financial review

2021 opened following a year in which we brought forward a small surplus in restricted funds but there was a significant deficiency of unrestricted funds. This deficiency was addressed in a number of ways:

- Seeking additional, unrestricted, funds

- Reducing our expenditure drawn from general, unrestricted, funds

Income during 2021 was £ 37,344 {£89,851 in 2020} most of which was not restricted. Expenditure was £16,499 {£79,547 in 2020}, with all drawn from general, unrestricted, funds, resulting in a surplus of £ 20,627 {£9,479} after consideration of exchange gains and losses.

IVS is mainly supported by a combination of grants, trusts, donations, and membership that includes subscriptions, registration fees and donations. Thanks are due to all funders who supported IVS in 2021. We continue to be actively involved in the programme of international exchanges undertaken through Service Civil International.

Reserves policy

In 2016 the Board of IVS reviewed its reserves policy for unrestricted funds, not committed or invested in tangible fixed assets (the 'free reserves'). Through regular monitoring and comparison of cash-flow with projections it was felt that £30,000 remains sufficient. However, at the expenditure level of the past year, three months of expenditure would be equivalent to approximately £5,500. This is however on much scaled back activity and staffing levels. Unrestricted Reserves carried forward are £8,029. At this level the Board felt that the charity would be able to meet its commitment to the running of voluntary projects as well as its obligations to its employees even in the event of a significant drop in funding.

However, participation in the Erasmus + programme meant that some of the related expenditure is not reimbursed until 12 – 15 months after the event, when the final report has been approved. This strained our reserves. It is taking several years for IVS to transition to a smaller organisation, and it could be a little longer before its 'free reserves' can be built back up to the level appropriate for the annual expenditure then being incurred.

Risks review

The major risks to which IVS is exposed (pre Covid 19) are set out in its risk register. The impact and likelihood of these have been documented together with action plans to address or mitigate each identified risk. In the second half of 2016, IVS staff undertook a comprehensive analysis and review of all risks facing IVS which was considered at the October Board. Covid-19 has represented a

International Voluntary Service

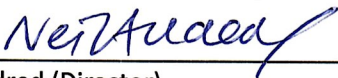
significant external risk to funding which has impacted on IVS's programme of short-term voluntary exchange projects in both 2020 and 2021.

The Board of Trustees is responsible for reviewing the risk register in its entirety annually. Risks are categorised as strategic, operational, financial and regulatory. IVS staff have also worked hard to document all working practices where risk has been assessed as high, especially those concerning policy and procedures around volunteers and young people.

Small Companies Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board and Signed on behalf of the Board:



Neil Alldred (Director)

14th September 2022

Independent Examiner's Report

To the Trustees of International Voluntary Service

I report on the Annual Report and Accounts for the year ended 31st December 2021

Responsibilities and Basis of Report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Examiner's Statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered full member of ACIE which is one of the listed bodies.

Examiner's Statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Margaret Birse Name: Margaret Birse
Relevant professional qualification(s) or membership of professional bodies (if any):
CCFA CIPFA (Affil) FCIE
Address: 23 Clark Avenue, Linlithgow, EH49 7AP
Date: 16th September 2022

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the Year Ended 31 December 2021

	Note	2021			2020		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income and Endowments from:	6						
Donations and Legacies		21,658	3,000	24,658	52,310	9,253	61,563
Charitable Activities				-			
Erasmus + (The Awakening)		-	1,490	1,490	-	7,445	7,445
Erasmus + other programmes		-	(513)	(513)	-	14,958	14,958
Other volunteer placement		11,693	-	11,693	5,864	-	5,864
Investments		16	-	16	21	-	21
Total Income		33,367	3,977	37,344	58,195	31,656	89,851
Expenditure	7						
Raising Funds		3,817	-	3,817	8,853	-	8,853
Charitable Activities				-			
Erasmus + (The Awakening)		705	-	705	13,860	16,292	30,152
Erasmus + other programmes		705	-	705	1,564	19,143	20,707
Other volunteer placement		11,272	-	11,272	16,049	3,786	19,835
Total Expenditure		16,499	-	16,499	40,326	39,221	79,547
Gains/(Losses) on Investment Assets		(248)	-	(248)	(82)	-	(82)
Net Income/(Expenditure)		16,620	3,977	20,597	17,787	(7,565)	10,222
Transfers between funds		-	-	-	-	-	-
Other recognised gains/losses							
Gains/(Losses) in Currency transactions		(25)	55	30	-	(743)	(743)
Net Movement of Funds		16,595	4,032	20,627	17,787	(8,308)	9,479
Reconciliation of Funds	18						
Total Funds Brought Forward		(8,566)	(2,205)	(10,771)	(26,353)	6,103	(20,250)
Total Funds Carried Forward		8,029	1,827	9,856	(8,566)	(2,205)	(10,771)

The notes on pages 13 to 21 form part of these financial statements

Balance Sheet

As at 31 December 2021

		2021			2020		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets							
Tangible Fixed Assets	9				-	-	
Investments	10	1,410	-	1,410	1,658	-	
Total Fixed Assets		1,410	-	1,410	1,658	-	
Current Assets							
Debtors	11	1,863	31	1,894	2,741	10,152	
Cash at Bank & in Hand		11,706	29,111	40,817	(1,018)	20,115	
Total Current Assets		13,569	29,142	42,711	1,723	30,267	
Liabilities							
Creditors: Amounts falling due in 1 year	12						
Accruals		950	-	950	5,146	-	
Deferred Income		-	8,500	8,500	-	9,990	
other creditors		-	18,815	18,815	800	22,482	
Total Short Term liabilities		950	27,315	28,265	5,946	32,472	
Net Current Assets		12,619	1,827	14,446	(4,223)	(2,205)	
Total Assets less Current Liabilities		14,029	1,827	15,856	(2,566)	(4,771)	
Creditors:							
amounts falling due after more than 1 year		6,000	-	6,000	6,000	-	
Provision for liabilities							
Total Net Assets /(Liabilities)		8,029	1,827	9,856	(8,566)	(2,205)	


For the year ending 31st December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 14th September 2022 and signed on their behalf by



Richard Williams (Trustee/Director)

Notes to the Accounts

1. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting Policies

a. Income

Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.

Performance Related Grants

Income from performance related grants is only included in the SoFA once the charity has met any performance related conditions.

This is a change from the prior year accounts, and the prior year accounts have been re-stated as a result.

Donated Goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.
Support Costs	The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.

b. Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed Assets for use by the charity	These are capitalised if they can be used for more than one year and cost at least £500 They are initially valued at cost and the value given in the balance sheet is cost less depreciation. Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life. The depreciation rate used is: Office equipment and furniture: 25% per annum
Fixed Asset Investments	Listed investments are stated at market value at the balance sheet date. Gains and losses on revaluation or disposal are recognised in aggregate in the Statement of Financial Activities and

Debtors includes any realised or unrealised losses on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the year-end. Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

Restricted Funds

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 held by the charity is included in note 15

3. Analysis of Income

	2021			2020		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations and Legacies						
Donations	17,528	3,000	20,528	33,200	120	33,320
Legacies	450	-	450	10,310	-	10,310
Grants	-	-	-	-	9,133	9,133
Memberships	3,146	-	3,146	1,480	-	1,480
Gift Aid	534	-	534	7,320	-	7,320
Total Donations & Legacies	21,658	3,000	24,658	52,310	9,253	61,563
Charitable Activity						
Volunteering Programmes	2,530	977	3,507		22,403	22,403
Fees & Other income	9,163	-	9,163	5,864		5,864
Total Charitable Activity	11,693	977	12,670	5,864	22,403	28,267
Investment Income						
Interest & Dividends	16	-	16	21	-	21
Total Investment Income	16	-	16	21	-	21
Other Income	-	-	-	-	-	-
Total Income	33,367	3,977	37,344	58,195	31,656	89,851

4. Apportionment of Costs**a. 2021**

	Fundraising	Erasmus + The Awakening	Erasmus + Other projects	Other projects incl. Volunteer Placements	Total	Basis of allocation
Staffing costs	508	254	254	4,068	5,085	staff time
Office & IT	707	354	353	5,650	7,064	staff time
Publicity	-	-	-	-	-	staff time
Book-keeping & Accounts prep	89	44	44	708	885	staff time
International Representation	-	-	-	-	-	Staff Time
Governance Costs	106	53	53	846	1,058	staff time
Function/Activity Total	1,410	705	705	11,272	14,092	
Direct Activity Costs (less admin contribution)	2,407	-	-	-	2,407	
Total Activity Cost	3,817	705	705	11,272	16,499	

b. 2020

	Fundraising	Erasmus + The Awakening	Erasmus + Other projects	Other projects incl. Volunteer Placements	Total	Basis of allocation
Staffing costs	1,899	10,717	3,663	10,853	27,131	staff time
Office & IT	905	5,108	1,746	5,173	12,932	staff time
Publicity	-	-	-	-	-	staff time
Book-keeping & Accounts prep	32	178	61	180	450	staff time
International Representation	35	199	68	201	503	Staff Time
Governance Costs	186	1,047	358	1,060	2,650	staff time
Function/Activity Total	3,057	17,248	5,895	17,466	43,666	
Direct Activity Costs (less admin contribution)	5,796	12,904	14,812	2,369	35,881	
Total Activity Cost	8,853	30,152	20,707	19,835	79,547	

5. Remuneration for Independent Examiner

	2021	2020
	£	£
Independent Examination Fee	600	650
Preparation Fee	350	450
Total	950	1,100

6. Analysis of Staff Numbers and Costs

	2021	2020
	£	£
Salaries	4,350	24,733
Employer's NI Contribution	-	-
Pension Costs	151	561
	<u>4,501</u>	<u>25,294</u>
Number of staff employed		
	<u>1</u>	<u>3</u>

No staff member was paid over £60,000

7. Trustee Remuneration and Expenses

No trustee received any form of remuneration (2020: nil)

A total of £108 was paid to 1 director as travel and associated expenses (2020: £2,000 paid to 1 director)

8. Related Party Transactions

During the year donations totalling £11,297 were provided to the charity by trustees. (2020: £20,795)

Richard Williams made an interest free loan of £6,000 in 2019. This remains outstanding at the year-end 31/12/2021

9. Tangible Fixed Assets

	Office Equipment
	£
Cost	
At 1 January 2021	1,429
Additions	-
	<u>1,429</u>
Depreciation	
At 1 January 2021	1,429
Charge for the year	-
	<u>1,429</u>
Net Book Value	
At 31 December 2021	<u>-</u>
At 31 December 2020	-

10. Fixed Asset Investments

	Listed Investments
	£
Carrying Fair Value	
At 1 January 2021	1,658
Additions	-
Disposals	
Revaluations	(248)
At 31 December 2021	<u>1,410</u>

11. Debtors

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Erasmus Sending	-	-	-	2,072	-	2,072
Erasmus Project Partners	-	-	-		10,152	10,152
IVS Volunteering Progs	1,863	-	1,863	75	-	75
Gift Aid	-	-	-	594		594
Total Debtors	1,863	-	1,863	2,741	10,152	12,893

12. Creditors

Amounts falling due within 1 year	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Accruals						
SCI	-	-	-	1,944	-	1,944
HMRC PAYE	-	-	-	71	-	71
Pension	-	-	-	31	-	31
Trustee travel	-	-	-	2,000	-	2,000
Accounts & IE	950	-	950	1,100	-	1,100
Total Accruals	950	-	950	5,146	-	5,146
Other creditors						
Erasmus Partners owed	-	18,815	18,815	-	22,482	22,482
ESC Sending fees owed	-	-	-	800	-	800
Funder owed	-	-	-	-	-	-
Total Other creditors	-	18,815	18,815	800	22,482	23,282
Deferred Income		8,500	8,500	-	9,990	9,990
Total Short Term Liabilities	950	27,315	28,265	5,946	32,472	38,418
Amounts falling due after 1 year	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Loan	6,000	-	6,000	6,000	-	6,000
Total longer term creditors	6,000	-	6,000	6,000	-	6,000

13. Deferred Income

Income is deferred when the charity does not have full entitlement to the grant. The grants here are Performance Related Grants and are deferred until the appropriate performance has been achieved.

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Opening Balance	-	9,990	9,990	-	36,316	36,316
Amount Released to income	-	(1,490)	(1,490)	-	(15,523)	(15,523)
Amount returned to funder	-	-	-	-	(10,803)	(10,803)
Closing Balance	-	8,500	8,500	-	9,990	9,990

14. Movement of Funds

	Opening Balance at 01/01/20	Income	Expenditure	Gains/ (Losses)	Closing Balance at 31/12/20	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/21
Restricted Funds										
Community Jobs Scotland	1,664	9,133	(10,797)		-	-	-	-	-	-
Erasmus + Projects										
Moldova	-	-	(15)	(453)	(468)	-	-	42	-	(426)
Madera	144	-	(114)	(499)	(469)	31	-	48	-	(390)
Go East	695	487	(615)	198	765	-	-	(127)	-	638
Lets Circus	186	14,471	(14,694)	130	93	(544)	-	(404)	-	(855)
	2,689	24,091	(26,235)	(624)	(79)	(513)	-	(441)	-	(1,033)
The Awakening	3,414	7,445	(12,866)	(119)	(2,126)	1,490	-	496	-	(140)
W F Southall Trust	-	-	-	-	-	3,000	-	-	-	3,000
Other small trusts	-	120	(120)	-	-	-	-	-	-	-
Total Restricted Funds	6,103	31,656	(39,221)	(743)	(2,205)	3,977	-	55	-	1,827
Unrestricted Funds										
General Funds	(26,353)	58,195	(40,326)	(82)	(8,566)	33,367	(16,499)	(273)	-	8,029
Total Unrestricted Funds	(20,250)	89,851	(79,547)	(825)	(10,771)	37,344	(16,499)	(218)	-	9,856

15. Purpose of Restricted Funds**Community Jobs Scotland**

: Provides funds to create work for young people within the third sector

Erasmus + Funds

: Funding from EVS/Erasmus to prepare support and send volunteers overseas and also to receive support in Britain for volunteers from overseas.

W F Southall Trust

: Funding towards the creation of a digital / audio-visual resource to celebrate and document the past 90 years of IVS-GB (the British branch of Service Civil International) and at the same time create a vision for the future of IVS.

Deficit Balance on Restricted Funds**The Awakening**

: The deficit balance on this fund represents additional expenditure on the Awakening project, which may or may not be refunded by the funder. This has meant that income was not recognised, although expenditure had been incurred.

Erasmus + projects

: The deficit balance on these two projects mainly relates to deficits caused by losses due to exchange rates. However, final payments had not yet been made to project partners by the year-end and until these payments have been made the funds remain open and will be reconciled in the following year's accounts.

INTERNATIONAL VOLUNTARY SERVICE

England & Wales - Charity number 275424

Accounts



International Voluntary Service

(A Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31st December 2020

Company Number: 01354951

Charity Registered in England & Wales: 275424

Charity Registered in Scotland: SC039585

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Reference and Administrative Information

Company Registration:

0135495

Company Limited by Guarantee

Charity Registrations:

275424

Registered in England and Wales

SC039585

Registered in Scotland

Registered office:

International House

12 Constance Street

London E16 2DQ

Principle office address:

Thorn House,

5 Rose Street,

EDINBURGH EH2 2PR

Directors:

Current directors and those who served during the year

Neil Alldred	elected 19 June 2021
Paul Barrow	appointed 19 June 2021
Rosemary Hobday	elected 20 June 2020
Tim Marc	
Lorna Murphy	elected 20 June 2020
Mohammad Rashid	appointed 10 February 2021
Richard Williams	appointed 24 January 2020
Hilary Campbell	retired 19 June 2021
Elizabeth Cooper	resigned 24 January 2020
Mike Crawshaw	resigned 20 June 2020
Scott Fyfe	resigned 20 February 2020
Theresa Kelly	retired 20 June 2020
Bettie Van Straaten	resigned 11 January 2020

Independent Examiner:

Margaret Birse, MSc Cert.Acc(Open) CCFA CIPFA (affil) FCIE

Tangram Accounting,

23 Clark Avenue,

Linlithgow, EH49 7AP

The Directors present their report and the financial statements of the charity for the year ended 31 December 2020.

Structure, Governance and Management

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator (OSCR) and a Company Limited by Guarantee in England. It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

IVS is a membership organisation with individuals joining to take part in voluntary activities. At the Annual General Meeting each year, members elect individuals from amongst themselves to act as the Coordinating Council of the organisation, commonly referred to here as the Board of Directors. Others may be co-opted to the Board to fill vacancies between AGMs. The Board meets at least four times a year and is made up of the Chair; the Vice Chair; Treasurer; and an average of four other members in 2019. All trustees are given a copy of their roles and responsibilities which includes an overview of their legal obligations together with a copy of IVS's Articles of Association.

The day-to-day running of the organisation is in the hands of staff responsible to the Board of Directors. Senior Staff attend Board meetings and provide feedback on the performance of IVS according to the strategic direction set by the Board. The Chair provides supervision and guidance to the Senior Staff. The running of the organisation is supported by members and volunteers, some of whom do much more than participate in the projects. We are supported by a number of office volunteers and Erasmus+ interns who help with the overall running of the organisation through task oriented and programme area work.

The overall objectives are translated into a strategic plan by the Board and its delivery is carried out by the staff team. Based on an effectiveness review by NIDOS (Network of International Development Organisations in Scotland) the current strategic plan (2017 – 2020) was agreed at the AGM in October 2017.

Objectives and Activities

Principal Activity

The principal objects of the charity are to promote life-change in individuals and groups by enabling, organising and training people of all ages and backgrounds to carry out voluntary work with the aim of promoting peace, justice and understanding between people and nations.

Objectives

The Charity's objectives are:

- To afford opportunities by which men and women, in a spirit of friendship, international understanding and voluntary discipline, may, without regard to their race, religion, creed or politics, be encouraged and enabled to give to the community, either individually, or in groups, effective voluntary service in co-operation with local communities as well as other local national and international organisations, as a means of fostering greater confidence between peoples of different social, cultural, political or religious backgrounds by working, learning and living together with the following objects (and not otherwise); and for that purpose to provide a sound system of training for those wishing to give such service
- To assist those in need of help in the occasion of natural catastrophes.
 - a) To relieve distress, poverty, sickness and disease;
 - b) To provide and improve facilities for the well-being and recreation of the elderly or people with disabilities and of refugees;

- c) To provide and improve educational and recreational facilities for needy children and young people

The strategy for achieving these objectives is through short and long term voluntary projects in conjunction with partner organisations in various locations throughout Great Britain and overseas. Volunteers from across Great Britain meet, live and work with volunteers from our partners in over 80 countries in Europe and on other continents. Together, they carry out a wide range of meaningful activities in Britain and elsewhere in the world. In addition, the charity is also established to assist those effected by natural catastrophes, relieve poverty, provide facilities for the well being of the elderly, disabled and for refugees and to provide educational facilities for children and young people.

The Board have considered the Charity Commission guidance and believe that the organisation's activities are wholly undertaken to further the charitable purposes for the public benefit.

Annual Report

IVS has been promoting the values of peace, justice and international understanding for almost 90 years. As a part of Service Civil International, our volunteers travel across the world to cooperate with likeminded organisations to champion these values. Similarly, we welcome international volunteers to the UK.

2020 saw two uncertainties emerge which have affected IVS's activities. Firstly, a large political uncertainty during 2020 has been Brexit. However, we are a resilient organisation and will continue to be internationalist in outlook; after all, we existed for 40 years before the UK became part of the then European Common Market, and we have been continuing our work with our international partners and volunteers through the transition period and afterwards. Secondly, there is the covid-19 pandemic, about which more is written in the achievements section below.

During February to April 2019, we undertook a Review of our Strategic Plan and confirmed our mission 'To promote peace, justice and understanding through volunteering'. The UN's Sustainable Development Goals are informing our work through 2020 and beyond, with Goal 16 dedicated to the promotion of peaceful and inclusive societies for sustainable development. Amendments to our Strategic Plan were approved by the Board in April and reported to the AGM in June 2019.

At the Annual General Meeting in June 2020 our Vice Chair Terry Kelly and Mike Crawshaw did not seek re-election. Each in their own way contributed a business approach to management and oversight of our activities and deliberations which will be difficult to replace.

Also at the AGM, members decided that, with the loss of the EU funding stream, IVS should become a smaller organisation and utilise more the abilities of our members to run our programme. Even before that the Chair, Treasurer and Vice-Chair had formed an executive, Operations Committee, which meets in between meetings of the Trustees and assists staff in the day to day running of the organisation. With the declaration of the Covid-19 pandemic this committee began meeting weekly. Also reporting to the Board of Trustees are two groups of members: a Fundraising Group and a Finance Group. Their efforts have led to a number of initiatives focusing on the fact that 2021 is the 90th anniversary of IVS's first international voluntary project at Brynmawr in South Wales.

As we achieve our 90th anniversary, and work towards our centenary, IVS will need to have an organisation that is relevant, viable and sustainable, one that can continue to project the ethos and values represented by IVS. Hillary Campbell the outgoing Chair at the 2021 AGM, said "I would like to take this opportunity to thank you for your support. I shall not be seeking re-election as Chair at the 2021 AGM and I hope that you will support my successor and other Trustees as they take IVS forward."

Achievements in 2020

We are pleased to have been able to maintain some continuity with previous partners in Great Britain and overseas.

During 2020 the covid-19 pandemic severely curtailed short-term volunteer exchanges, however long-term volunteering did continue. Outgoing from Britain 15 European Solidarity Corps volunteers were part-way through their placement at the beginning of 2020 and finished during the course of 2020. Nine more ESC volunteers worked only during 2020 and a further ten volunteers started their placement in 2020 with an expected completion date in 2021.

Coming into Britain 16 long-term volunteers who started in 2019 through SCI finished their service in 2020 and 8 long-term volunteers who started in 2020 through SCI are expected to finish in 2021. Another 5 volunteers finished their service in 2020 on IVS co-ordinated projects which had been funded under the EU Erasmus+ scheme.

We are particularly proud to continue our long relationship with several Camphill Communities in England and Scotland.

In order to better focus our future activities for and provide a quality support to volunteers, the staff team have carried out some detailed analysis of the profiles of volunteers. In terms of age; the average age of our incoming short term volunteer is 31 years old and average age of our incoming long term volunteer is 26 years old. For short term volunteers the average age is slightly older at 34 years old. This, along with information about demographics will better inform our strategic direction.

Great Britain Partners

Leckmelm Farm, near Ullapool	Camphill, Aberdeen
Tara Kadampa Meditation Centre, nr Derby	Tigh'a Chomainn Camphill
Grassmarket Community, Edinburgh	Corbenic Camphill, Dunkeld
Camphill Loch Arthur, near Dumfries	Cyrenians, Edinburgh
Success 4 All, Newcastle	Let's Circus, Newcastle
Newton Dee Camphill	Camphill Botton
Simeon Care for Elderly	Tiphereth Camphill, Edinburgh
Earth Connections Centre	The Bield
Independent Living Alternatives, London	Wiston Lodge

Financial review

2020 opened following a year in which we brought forward a small surplus in restricted funds but there was a significant deficiency of unrestricted funds. This deficiency was addressed in a number of ways:

Seeking additional, unrestricted, funds

Reducing our expenditure drawn from general, unrestricted, funds

Income during 2020 was £ 89,851 {£142,307} most of which was not restricted. Expenditure was £79,547 {£167,318}, approximately 53 % of this was drawn from general, unrestricted, funds, resulting in a surplus of £ 9,479 {£24,129} after consideration of exchange gains and losses.

The IVS Accounts for 2019 received a qualified report from the Independent Examiner. During Autumn 2020 the accounting software used by IVS was amended to include all the correct opening balances. It has also been re-structured to allocate restricted income and associated expenditure appropriately. The IVS Accounts have now been prepared in compliance with the Statement of Recommended Practice for accounting and reporting by Charities (SORP and FRS 102).

IVS is mainly supported by a combination of grants, trusts, donations, and membership that includes subscriptions, registration fees and donations. Thanks are due to all funders who supported IVS in 2020. We are especially grateful for a grant from the Corra Foundation for costs incurred during the Covid-19 pandemic which could not be met from the usual sources of income, and funds from the

EU funded Erasmus + programme which have enabled volunteers to undertake both short and medium term periods of community service both within Britain and abroad, as an addition to the programme of international exchanges undertaken through Service Civil International. The budget for 2021 has been prepared with a base activity level similar to that undertaken in 2020 when covid-19 restrictions were in force for most of the year.

Reserves policy

In 2016 the Board of IVS reviewed its reserves policy for unrestricted funds, not committed or invested in tangible fixed assets (the 'free reserves'). Through regular monitoring and comparison of cash-flow with projections it was felt that £30,000 remains sufficient. At present rates of expenditure this is equivalent to two - three months of the annual resources expended. At this level the Board felt that the charity would be able to meet its commitment to the running of voluntary projects as well as its obligations to its employees even in the event of a significant drop in funding. However, participation in the Erasmus + programme meant that some of the related expenditure is not reimbursed until 12 – 15 months after the event, when the final report has been approved. This strained our reserves. It is taking several years for IVS to transition to a smaller organisation, and it could be a little longer before its 'free reserves' can be built back up to the level appropriate for the annual expenditure then being incurred.

Risks review

The major risks to which IVS is exposed (pre Covid 19) are set out in its risk register. The impact and likelihood of these have been documented together with action plans to address or mitigate each identified risk. In the second half of 2016, IVS staff undertook a comprehensive analysis and review of all risks facing IVS which was considered at the October Board. Covid-19 has represented a significant external risk to funding which has impacted on IVS's programme of short-term voluntary exchange projects in both 2020 and 2021.

The Board of Trustees is responsible for reviewing the risk register in its entirety annually. Risks are categorised as strategic, operational, financial and regulatory. IVS staff have also worked hard to document all working practices where risk has been assessed as high, especially those concerning policy and procedures around volunteers and young people. Small Companies Provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board and Signed on behalf of the Board:



Richard Williams (Director)

4th August 2021

Independent Examiner's Report

To the Trustees of International Voluntary Service

I report on the Annual Report and Accounts for the year ended 31st December 2020

Responsibilities and Basis of Report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Examiner's Statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered full member of ACIE which is one of the listed bodies.

Examiner's Statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Margaret Birse Name: Margaret Birse
Relevant professional qualification(s) or membership of professional bodies (if any):
CCFA CIPFA (Affil) FCIE
Address: 23 Clark Avenue, Linlithgow, EH49 7AP
Date: 9th August 2021

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the Year Ended 31 December 2020

	Note	2020			2019		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income and Endowments from:	6						
Donations and Legacies		52,310	9,253	61,563	32,770	10,784	43,554
Charitable Activities							
Erasmus + (The Awakening)		-	7,445	7,445	-	55,530	55,530
Erasmus + other programmes		-	14,958	14,958	-	25,132	25,132
Other volunteer placement		5,864	-	5,864	17,689	-	17,689
Investments		21	-	21	402	-	402
Other		-	-	-	-	-	-
Total Income		58,195	31,656	89,851	50,861	91,446	142,307
Expenditure	7						
Raising Funds		8,853	-	8,853	4,258	1,294	5,552
Charitable Activities							
Erasmus + (The Awakening)		13,860	16,292	30,152	11,225	61,399	72,624
Erasmus + other programmes		1,564	19,143	20,707	20,852	34,015	54,868
Other volunteer placement		16,049	3,786	19,835	24,557	9,717	34,274
Total Expenditure		40,326	39,221	79,547	60,893	106,425	167,318
Gains/(Losses) on Investment Assets		(82)	-	(82)	882	-	882
Net Income/(Expenditure)		17,787	(7,565)	10,222	(9,150)	(14,979)	(24,129)
Other recognised gains/losses			(743)	(743)			
Net Movement of Funds		17,787	(8,308)	9,479	(9,150)	(14,979)	(24,129)
Reconciliation of Funds	18						
Total Funds Brought Forward		(26,353)	6,103	(20,250)	(17,203)	21,082	3,879
Total Funds Carried Forward		(8,566)	(2,205)	(10,771)	(26,353)	6,103	(20,250)

The notes on pages 11 to 19 form part of these financial statements

Balance Sheet

As at 31 December 2020

		2020			2019		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets							
Tangible Fixed Assets	12	-	-	-	-	-	-
Investments	13	1,658	-	1,658	1,691	-	1,691
Total Fixed Assets		1,658	-	1,658	1,691	-	1,691
Current Assets							
Debtors	14	2,741	10,152	12,894	2,845	8,124	10,969
Cash at Bank & in Hand		(1,018)	20,115	19,097	(20,192)	50,442	30,251
Total Current Assets		1,723	30,268	31,991	(17,347)	58,566	41,220
Liabilities							
Creditors: Amounts falling due in 1 year	16						
Accruals		5,146	-	5,146	1,697	31	1,728
Deferred Income		-	9,990	9,990	-	36,316	36,316
other creditors		800	22,482	23,282		16,116	16,116
Total Short Term liabilities		5,946	32,473	38,419	1,697	52,463	54,160
Net Current Assets		(4,223)	(2,205)	(6,428)	(19,044)	6,103	(12,940)
Total Assets less Current Liabilities		(2,566)	(2,205)	(4,771)	(17,353)	6,103	(11,249)
Creditors:							
amounts falling due after more than 1 year		6,000	-	6,000	9,000	-	9,000
Provision for liabilities							
Total Net Assets /(Liabilities)		(8,566)	(2,205)	(10,771)	(26,353)	6,103	(20,250)

For the year ending 31st December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 4th August 2021 and signed on their behalf by

 Richard Williams (Trustee/Director)

Notes to the Accounts

1. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting Policies

a. Income

Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.

Performance Related Grants

Income from performance related grants is only included in the SoFA once the charity has met any performance related conditions.

This is a change from the prior year accounts, and the prior year accounts have been re-stated as a result.

Donated Goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.
Support Costs	The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.

b. Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed Assets for use by the charity	These are capitalised if they can be used for more than one year and cost at least £500 They are initially valued at cost and the value given in the balance sheet is cost less depreciation. Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life. The depreciation rate used is: Office equipment and furniture: 25% per annum
Fixed Asset Investments	Listed investments are stated at market value at the balance sheet date. Gains and losses on revaluation or disposal are recognised in aggregate in the Statement of Financial Activities and

Debtors

includes any realised or unrealised losses on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the year-end.

Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

Restricted Funds

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 held by the charity is included in note 19

3. Corrections to last year's figures

Due to a correction made in one of the restricted funds, last year, and an error in following through the correction to the SOFA and Balance Sheet, the fund balances carried forwards, were incorrect – and did not match across the SoFA, Balance Sheet and Fund Movement Table. The issue was around the “Let's Circus” restricted fund.

	2018	2019		Unrestricted	Restricted	Total Funds
	£	£		Funds	Funds	Funds
Adjustment to Let's Circus Activity - fund movement table			Balance Sheet 2019			
Expenditure reported	4,743	10,467	Cash in Hand and in Bank	£	£	£
Increased/(Reduction) in expenditure adjustment	(445)	56	As reported	(20,256)	50,506	30,250
Corrected Expenditure 2018	4,298	10,523	adjustment of cash in hand	64	(64)	-
			Corrected Cash in Hand	(20,192)	50,442	30,250
Closing Balance previously reported	916	(203)	Debtors			
Increase in Closing Balance	445	(56)	As Reported	2,845	8,059	10,904
Plus correction from 2018		445	adjustment to Debtors		64	64
Corrected Closing Fund Balance for Let's Circus	1,361	186	Corrected Debtors	2,845	8,123	10,968
			Corrected Fund Balance at 31/12/19			
Total Fund Balances at 01/01/19 on Fund Movement Table			As Reported	(26,417)	6,103	(20,314)
Previously Reported	20,637	5,714	adjustment to Fund Balances as above	64	-	64
Increase in closing fund balance	445	389	Corrected Fund Balance at 31/12/19 on Balance Sheet	(26,353)	6,103	(20,250)
Corrected Fund Balances	21,082	6,103				

4. Analysis of Income

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations and Legacies						
Donations	33,200	120	33,320	24,214	-	24,214
Legacies	10,310	-	10,310			
Grants	-	9,133	9,133	-	10,784	10,784
Memberships	1,480	-	1,480	1,725		1,725
Gift Aid	7,320	-	7,320	6,831		6,831
Total Donations & Legacies	52,310	9,253	61,563	32,770	10,784	43,554
Charitable Activity						
Volunteering Programmes		22,403	22,403	-	80,662	80,662
Fees & Other income	5,864		5,864	17,689	-	17,689
Total Charitable Activity	5,864	22,403	28,267	17,689	80,662	98,351
Investment Income						
Interest & Dividends	21	-	21	402	-	402
Total Investment Income	21	-	21	402	-	402
Other Income	-	-	-	-	-	-
Total Income	58,195	31,656	89,851	50,861	91,446	142,307

5. Apportionment of Costs**a. 2020**

	Fundraising	Erasmus + The Awakening	Erasmus + Other projects	Other projects incl. Volunteer Placements	Total	Basis of allocation
Staffing costs	1,899	10,717	3,663	10,853	27,131	staff time
Office & IT	905	5,108	1,746	5,173	12,932	staff time
Publicity	-	-	-	-	-	staff time
Book-keeping & Accounts prep	32	178	61	180	450	staff time
International Representation	35	199	68	201	503	Staff Time
Governance Costs	186	1,047	358	1,060	2,650	staff time
Function/Activity Total	3,057	17,248	5,895	17,466	43,666	
Direct Activity Costs (less admin contribution)	5,796	12,904	14,812	2,369	35,881	
Total Activity Cost	8,853	30,152	20,707	19,835	79,547	

b. 2019

	Fundraising	Erasmus + The Awakening	Erasmus + Other projects	Other projects incl. Volunteer Placements	Total	Basis of allocation
Staffing costs	4,663	15,945	24,752	24,484	69,844	staff time
Office & IT	672	2,298	3,568	3,529	10,068	staff time
Publicity	97	333	516	511	1,457	staff time
Book-keeping & Accounts prep	40	137	212.63	210	600	staff time
Governance Costs	80	273	424	420	1,198	staff time
Function/Activity Total	5,552	18,987	29,473	29,154	83,165	
Direct Activity Costs (less admin contribution)		53,638	25,395	5,120	84,153	
Total Activity Cost	5,552	72,624	54,868	34,274	167,318	

6. Remuneration for Independent Examiner

	2020	2019
	£	£
Independent Examination Fee	650	800
Preparation Fee	450	600
Total	1,100	1,400

7. Analysis of Staff Numbers and Costs

	2020	2019
	£	£
Salaries	24,733	64,373
Employer's NI Contribution	-	1,426
Pension Costs	561	1,340
	25,294	67,139
Number of staff employed	3	8

No staff member was paid over £60,000

8. Trustee Remuneration and Expenses

No trustee received any form of remuneration (2019: nil)

A total of £2,000 was paid to 1 director as travel and associated expenses (2019: 141 to 3 directors)

9. Related Party Transactions

During the year donations totalling £20,795 were provided to the charity by trustees. (2019: £8,797)

Richard Williams made an interest free loan of £6,000 in 2019. This remains outstanding at the year-end 31/12/2020

10. Tangible Fixed Assets

	Office Equipment
	£
Cost	
At 1 January 2020	1,429
Additions	-
	1,429
Depreciation	
At 1 January 2019	1,429
Charge for the year	-
	1,429
Net Book Value	
At 31 December 2020	-
At 31 December 2019	-

11. Fixed Asset Investments

	Listed Investments
	£
Carrying Fair Value	
At 1 January 2020	1,691
Additions	49
Disposals	
Revaluations	(82)
At 31 December 2020	1,658

12. Debtors

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
SCVO Community Job Grant	-	-	-	-	975	975
Erasmus Sending	2,072	-	2,072	2,046	-	2,046
Erasmus Project Partners		10,152	10,152	-	7,149	7,149
IVS Volunteering Progs	75	-	75	75	-	75
Gift Aid	594		594			
SCI Pink Slip	-	-	-	724	-	724
Total Debtors	2,741	10,152	12,894	2,845	8,124	10,969

13. Creditors

Amounts falling due within 1 year	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Accruals						
SCI	1,944	-	1,944	-		-
SCVO Payroll	-	-	-	158	-	158
HMRC PAYE	71	-	71	49	31	80
Pension	31	-	31	90		90
Trustee travel	2,000	-	2,000	-	-	-
Accounts & IE	1,100	-	1,100	1,400		1,400
Total Accruals	5,146	-	5,146	1,697	31	1,728
Other creditors						
Erasmus Partners owed	-	22,482	22,482	-	14,956	14,956
ESC Sending fees owed	800		800			
Funder owed	-	-	-	-	1,160	1,160
Total Other creditors	800	22,482	23,282	-	16,116	16,116
Total Short Term Liabilities	5,946	22,482	28,429	1,697	16,147	17,844

14. Deferred Income

Income is deferred when the charity does not have full entitlement to the grant. The grants here are Performance Related Grants and are deferred until the appropriate performance has been achieved.

Deferred Income	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Opening Balance	-	36,316	36,316	-	73,896	73,896
Amount Released to income	-	(15,523)	(15,523)	-	(55,015)	(55,015)
Amount returned to funder	-	(10,803)	(10,803)	-	-	-
Amount Deferred in Year	-	-	-		17,435	17,435
Closing Balance	-	9,990	9,990	-	36,316	36,316

15. Movement of Funds

	Opening Balance at 1/1/19	Income	Expenditure	Gains/ (Losses)	Closing Balance at 31/12/19	Income	Expenditure	Gains/ (Losses)	Closing Balance at 31/12/20
Restricted Funds									
Community Jobs Scotland	-	10,784	(9,120)	-	1,664	9,133	(10,797)		-
Erasmus + Projects									
Moldova	1,160	(1,160)	-	-	-		(15)	(453)	(468)
Madiera	627	9,448	(9,931)	-	144	-	(114)	(499)	(469)
Go East	2,092	7,496	(8,893)	-	695	487	(615)	198	765
Lets Circus	1,361	9,348	(10,523)	-	186	14,471	(14,694)	130	93
	5,240	35,916	(38,467)	-	2,689	24,091	(26,235)	(624)	(79)
The Awakening other erasmus +	6,620	55,530	(58,736)	-	3,414	7,445	(12,866)	(119)	(2,126)
Corra Foundation	5,102	-	(5,102)	-	-	-	-	-	-
Heritage Lottery	4,120	-	(4,120)	-	-	-	-	-	-
Other small trusts	-	-	-	-	-	120	(120)	-	-
Total Restricted Funds	21,082	91,446	(106,425)	-	6,103	31,656	(39,221)	(743)	(2,205)
Unrestricted Funds									
General Funds	(17,203)	50,861	(60,893)	882	(26,353)	58,195	(40,326)	(82)	(8,566)
Total Unrestricted Funds	3,879	142,307	(167,318)	882	(20,250)	89,851	(79,547)	(825)	(10,771)

16. Purpose of Restricted Funds**Community Jobs Scotland**

: Provides funds to create work for young people within the third sector

Erasmus + Funds

: Funding from EVS/Erasmus to prepare support and send volunteers overseas and also to receive support in Britain for volunteers from overseas.

Corra Foundation

: Funding for capacity building and development of long-term strategic partners

Heritage Lottery

: Funding to encourage young people to become trustees as part of the Year of Young People

Deficit Balance on Restricted Funds**The Awakening**

: The deficit balance on this fund represents additional expenditure on the Awakening project, which may or may not be refunded by the funder. This has meant that income was not recognised, although expenditure had been incurred.

Erasmus + projects

: The deficit balance on these two projects mainly relates to deficits caused by losses due to exchange rates. However, final payments had not yet been made to project partners by the year-end and until these payments have been made the funds remain open, and will be reconciled in the following year's accounts.