



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

		2020			2019		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	£	£	£	£	£	£
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.
Fixed Asset Investments	The depreciation rate used is: Office equipment and furniture: 25% per annum 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 Funds £	Restricted Funds £	Total 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)				
Increase in Closing Balance	445	(56)	Debtors			
Plus correction from 2018		445	As Reported	2,845	8,059	10,904
Corrected Closing Fund Balance for Let's Circus	1,361	186	adjustment to Debtors		64	64
			Corrected Debtors	2,845	8,123	10,968
Total Fund Balances at 01/01/19 on Fund Movement Table						
Previously Reported	20,637	5,714	Corrected Fund Balance at 31/12/19			
Increase in closing fund balance	445	389	As Reported	(26,417)	6,103	(20,314)
Corrected Fund Balances	21,082	6,103	adjustment to Fund Balances as above	64	-	64
			Corrected Fund Balance at 31/12/19 on Balance Sheet	(26,353)	6,103	(20,250)

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	2020			2019		
1 year	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	6,620	55,530	(58,736)	-	3,414	7,445	(12,866)	(119)	(2,126)
other erasmus +									
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.