



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 Aldred	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;

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- 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 roasting stick 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 mangelwurzels 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

		2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	£	£	£	£	£	£
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. 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.
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	-
	1,429
Depreciation	
At 1 January 2023	1,429
Charge for the year	-
	1,429
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	1,579

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		
1 year	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
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	2022			2022		
1 year	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.

	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.