

Company registration number: SC203087

Charity registration number: SC 28557

## Larkhall & District Volunteer Group

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Alexander Marshall  
Chartered Accountant  
84 Hamilton Road  
Motherwell  
Lanarkshire  
ML1 3BY

## **Larkhall & District Volunteer Group**

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## **Larkhall & District Volunteer Group**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs A Alston, Chair Mr R B Nisbet Mr J McCann Mr E R Budgell Mr D S McDowall Mr G Riley, Treasurer Ms J O Baker Mrs S Gilfillan Mr A Blyth, Vice chair
<b>Senior Management / Leadership Team</b>	Ms Sandra McCrory, Charity Manager
<b>Charity Registration Number</b>	28557
<b>Company Registration Number</b>	SC203087
<b>Registered Office</b>	The charity is incorporated in Scotland. 55 Victoria Street Larkhall South Lanarkshire ML9 2BL
<b>Independent Examiner</b>	Alexander Marshall Chartered Accountant 84 Hamilton Road Motherwell Lanarkshire ML1 3BY
<b>Bankers</b>	TSB Hamilton 20 Quarry Place Hamilton ML3 7BB

## **Larkhall & District Volunteer Group**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The Charity's objectives and principal activities are to promote the benefit and welfare of individuals 55 years and over in Lanarkshire.

To provide services, activities and care for the aforementioned group and others who are disabled or isolated members of the community.

##### ***Objectives, strategies and activities***

The strategies employed to meet these objectives include the following:

- Providing a wellbeing telephone call line service.
- Providing lunch clubs for members on a group basis.
- Providing transport to enable members to attend lunch clubs, for group outings and social activities.
- Providing evening social meetings.
- Providing assistance in the house via a handyperson service.
- Providing a range of different activities to allow members to engage with like-minded people and help to reduce their social isolation.

These aims were supported by our team of 86 volunteers who contributed 7,890 hours of voluntary service throughout the year.

#### **Achievements and performance**

After a difficult 2 years, Larkhall and District Volunteer Group (LDVG) has been able to resume activities and services as previously organised.

The Trustees again greatly appreciate all the hard work carried out by the staff and volunteers to keep the Charity operating throughout the last 2 years.

The Trustees also thank the funders who continued to support the Charity to achieve their objectives.

A Community Fridge was installed thanks to funding from HUBUB and the Co-op. It has been operational since January 2023 with supplies from supermarkets such as Tesco, Aldi, Co-op and Asda. This service aims to reduce food waste sent to landfill and is open to all. Since its introduction 2 tonnes has been saved from landfill by the Charity.

Funding from Land Trust provided us with funds for an interactive communications system, an accessibility ramp and improvements to the garden area.

The interactive system can be used by anyone using the meeting room, allowing for hybrid meetings.

The ramp has allowed for easier access to the building for those with mobility issues.

The garden area has new hard landscaping which again allows easier access for those with mobility issues.

Thanks to Community, Health & Wellbeing funding-

- a new monthly social shopping bus service was introduced in April 2022.
- Call line was increased to accommodate the waiting list.
- Heart of Africa cater for the internal lunch clubs every Monday, Tuesday, Thursday.

The charity received a new EV bus, funded by SPEN Energy and Robertson Trust, to replace one of the older diesel buses.

## **Larkhall & District Volunteer Group**

### **Trustees' Report**

Sky, Uddingston, approached the Charity to offer support. Sky Cares (their charity team) provided a Christmas lunch, gift bags and entertainment at their premises for members of the activities' groups. They also gave a donation which provided free Christmas lunches for the charity's internal and external lunch clubs.

2 new members of staff were recruited in August to replace one who left to further their career and one who retired.

Larkhall Covid-19 Rainbows, formed to support the community during lockdown, has evolved to the Larkhall Community Network of which LDVG continue to be a partner.

Awards were made to volunteers during the year. VASLAN's "Long Serving Volunteer of the Year" was awarded to James McAllister. Anne Alston received a "Highly commended Volunteer of the year" award from Age Scotland.

The Charity was a finalist of Lanarkshire Business Awards in September 2022.

The Charity has greatly appreciated funding from the National Lottery Community Led Fund, Strathclyde Passenger Transport (SPT), Robertson Trust, South Lanarkshire Council, Paths for All (Smarter Choices Smarter Places), Age Scotland, Flexible Workforce Development Fund, Land Trust, Co-op, HUBBUB, Asda, Arnold Clark, Scotmid.

Without this support, the Charity could not have continued, and we thank all funders for their continued support. The Applebank Inn, Larkhall, held a sponsored Race Night on behalf of the Charity. The donation is greatly appreciated, as fundraising has been very limited due to the pandemic and more recently the cost-of-living crisis.

Self-drive hires have increased each month which helped to increase the Charity's self-generated income.

Room bookings have also increased and continue to be a source of self-generated income.

Lunch clubs:

-LDVG lunch club: 2,572 meals being served by 29 volunteers to 92 members. These meals were provided by Heart of Africa and greatly appreciated by the members.

-Strutherhill lunch club: 477 meals being served by 6 volunteers to 22 members.

-Hareleeshill lunch club: 207 meals served by 10 volunteers to 6 members.

-Dalsersf lunch club: 262 meals served by 3 volunteers to 23 members. The Charity provided volunteers for this long running group from May 2022 at the request of a local councillor.

The Handyperson Service: With COVID-19 safety guidelines in place, this service completed 63 jobs for 39 members carried out by 4 volunteers.

Craft Group: There was a total of 268 attendances by 14 members and led by 2 volunteers who spent 106 hours organizing and leading the group activities.

The Genealogy Class 137 attendances of 10 members, supported by 4 volunteers, using 126 hours of their time.

The Garden Club: 10 members recorded 134 attendances at either the Charity or at the allotment at Larkhall Community Growers. Plants available were advertised on Facebook and continue to be in great demand. £1,845.50p was raised from the sales.

The Walking Group. A total of 498 passenger journeys, comprising of 20 members and 4 volunteers, were recorded for the weekly walk. Volunteer hours amounted to 546 hours.

Transport hire: Over the past year 20 volunteer drivers and escorts have spent 907 hours, covering 22,522 miles for various external hires.

Strutherhill Shopping Bus: 48 weekly trips were delivered over the year for 9 clients and facilitated by 4 volunteer drivers.

Hareleeshill Shopping Bus: 8 clients took part in 48 weekly journeys with 5 volunteer drivers.

Wellbeing trips: Thanks to funding, a monthly trip to various retail outlets helped a total of 61 members enjoy a day out, with 7 volunteer drivers recording 78.5 hours.

## Larkhall & District Volunteer Group

### Trustees' Report

Those who use these bus services are grateful at being able to visit different supermarkets and stores of their choice. They would be unable to access these without the services provided by the Charity.

Community Car: 10 volunteer drivers undertook 72 journeys to take a total of 10 passengers to hospital/doctor appointments.

Armed Services Community Group (name chosen by members for the Veterans Group): The group formally started in September 2022 on a monthly basis. A total of 235 attendances of 24 members led by 5 volunteers logging 244 volunteer hours.

Thursday Night Social Club: The group resumed in January 2023 meeting every week socially with a variety of activities of their choice. There has been a total of 74 attendances by 14 members and 4 volunteers spending 100 hours supporting the members.

The Charity would also like to acknowledge the support of the organisations listed below for their contributions throughout the year:

- Asda
- Co-op
- HUBUB
- Age Scotland
- Neighbourly
- Larkhall Community Council
- Arnold Clark
- South Lanarkshire Council
- Fareshare

In addition, the Charity would like to acknowledge the financial support of the following: individual donations from members of the community; Ashgill Mini Mart; Ashgill Chip Shop; Burns Stationers; I Picken, MV Engineer; the Applebank Inn; Sky Cares, Uddingston.

#### Financial review

The board of trustees has reviewed the end-of-year financial position of the charity and concluded that we are on a firm financial footing. The effects of the COVID-19 pandemic have continued to ease, which has resulted in a favourable outcome for the charity's finances. During the year, our services reverted to pre-pandemic operations. Unfortunately, with the cost-of-living crisis taking hold, whereby the levels of disposable income in households have been stretched, our growth in self-generated income has slowed and may continue to do so throughout the next financial year. It also has an impact on our own expenditure, with the costs of goods, services, and materials on the rise. With that being said, we still see increases against most indicators from 2021/22 to 2022/23.

- Income from individual donations has increased to £13,654 from £8,746 the previous year, a 56% rise.
- Local fundraising, which includes community collection tins, has brought in £3,817 against £6,181 the previous year. We believe this to reflect the cost-of-living crisis. This is a decrease of 38%.
- Income from transport activities amounted to £43,820, which has grown from £16,254 the previous year, a rise of 170%.
- We saw a 224% increase in income generated from room hires. Total obtained was £19,425, compared to £5,067 the previous year.

The charity continues to claim Gift Aid wherever possible, with £816.91 being recovered from His Majesty's Revenue and Customs (HMRC). This represents a 12% increase from the previous year. We continue to encourage members and other donors to consider providing gift aid when donating.

## **Larkhall & District Volunteer Group**

### **Trustees' Report**

#### ***Policy on reserves***

The board of trustees continues to examine the requirement for charity reserves. Having charity reserves in place means that we are partially protected against organisational risks or crises which could occur. The board believes that the level of reserves held should be proportionate in consideration of two distinct areas.

- In relation to working capital, the board believes it should retain broadly the equivalent of 3 months of unrestricted annual expenditure. Budgeted unrestricted expenditure is around £180,000 and this means a target of £45,000 to be retained. This is vital in the event of a significant drop in existing funding, or the hiring of rooms and use of our transport service.
- The board also recognises that in the event the charity can no longer operate, resulting in a wind down, it must be able to cover relevant costs as an employer. This covers any statutory payments given to employees, including redundancy costs. The amount to be retained for this is around £40,000.

Based on the above points, the board of trustees considers that a minimum of unrestricted reserves totalling £85,000 is required. In summary, the reserves would allow the charity to maintain some services, albeit at a reduced level, in the face of financial disruption or crisis, until suitable funding sources are identified and enacted. In the worst-case scenario, the reserves would also cover an orderly winding down period, through which staff members would be paid appropriate statutory fees.

The current level of unrestricted general funds available to the charity amounts to £87,463 and the board of trustees considers the level of reserves available to be adequate.

The charity also holds designated funding, to the sum of £30,000, for the purpose of maintaining the fabric of the building within which we operate.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

The two primary objectives are to continue supporting our community, ensuring that our services operate efficiently and under a consistent level of quality and adapt our operations to the ever-changing post-pandemic environment.

The route to restoring our operations and financial position to pre-pandemic levels is long and requires perseverance and commitment. To support this, the Board have agreed on a budget for 2023-24, based on the aforementioned objectives.

##### ***Activities planned to achieve aims***

LDVG will review the Business Plan with the assistance of Cranfield Trust. Due to the pandemic, the Charity have been unable to revise the previous plan which was for the period 2019-2022.

LDVG will continue to be a partner in Larkhall Community Network and Larkhall Community Network Leads, working with other local organisations and volunteer community members to support the residents of Larkhall, Ashgill, Netherburn and Dalsersf.

LDVG will continue to represent our members on the Hamilton Health & Social Care Forum.

LDVG currently hold Volunteer Friendly award. Now looking to achieve "Investing in Volunteers".

Plans are in process to reintroduce the monthly tea dances which were enjoyed by all.

It is expected that Football Classics will also resume.

Recruitment of Trustees will be a focus to allow for succession planning. Cranfield Trust will give support and guidance towards the recruitment.

Recruitment of volunteers including drivers will be ongoing.

Although the Charity aim to increase self-generated income in line with the business plan, grant funding will continue to be essential.

## **Larkhall & District Volunteer Group**

### **Trustees' Report**

#### **Structure, governance and management**

##### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 18 January 2000, and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Articles of Association were updated in 2020.

In the event of the company being wound up Directors are required to contribute an amount not exceeding £1.

##### ***Governance***

The Charity signed up to implementing The Scottish Government Code for the Third Sector, published by Scotland's Third Sector Governance Forum. The Board started to consider each of the five core principles at its meeting in January 2021, with a view to agreeing an action plan on the way forward. The review was completed in May 2021, and an Action Plan drawn up and the Trustees continue to work on this.

##### ***Recruitment and appointment of trustees***

The board regularly reviews its make up to ensure that it has the skills and experience necessary for the oversight of the charity and its activities. Where a need is identified, a role description is prepared and that role is advertised and made known to the charity's network of contacts. Where a suitable candidate is identified they are approached to gauge their interest and asked to complete an expression of interest form and a meeting is arranged with board members. Candidates details are discussed at board meetings and invitations to join are extended to suitable candidates and their names put forward for approval at the next AGM.

The Cranfield Trust provides guidance and support towards the recruitment of trustees

Under the requirements of the Articles of Association, the chair, vicechair and treasurer are required to step down at the AGM and be immediately eligible for re-election. It is the policy of the company for all directors to retire at each AGM and stand for re-election.

##### ***Induction and training of trustees***

New Trustees are encouraged to shadow fellow trustees and at Charity activities to familiarise themselves with the practical works carried out.

As volunteers they are issued with the Volunteer Policy and handbook. A formal induction is in place.

##### ***Organisational structure***

Sandra McCrory, Charity Manager, is responsible for day-to-day management of operations, supported by Ann Nisbet, Project Coordinator and Jacqueline Gallacher, Transport Coordinator.

The Charity Manager has had another busy year successfully applying for funding. The Charity greatly appreciated all her efforts as the funding mix changed to a heavy reliance on grants.

The Charity Manager has spent time highlighting the group's presence by raising our profile on social media. She has been heavily involved in networking with other groups in the area and establishing new contacts and partnerships. It has been a very different role for the Charity Manager due to all the restrictions. However, she has managed extremely well, liaising with various groups and at the same time supporting and motivating the staff during a difficult time.

All the staff have worked extremely hard to ensure the Charity has continued with its aims and objectives during the last year.

Service planning and team meetings have continued to improve the performance management of the Charity.



## **Larkhall & District Volunteer Group**

### **Trustees' Report**

#### ***Board meetings***

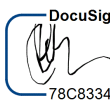
The Trustees hold board meetings monthly.

The Board held face-to-face meetings with members joining online when unable to attend in person. The new interactive communications system has proved beneficial on these occasions.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustee trustee of the charity on 15 August 2023 and signed on its behalf by:

DocuSigned by:  
  
78C83345A7C14C8...

Mr G Riley  
Trustee

## Larkhall & District Volunteer Group

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Larkhall & District Volunteer Group for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

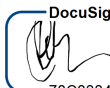
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 August 2023 and signed on its behalf by:

DocuSigned by:  
  
78C83345A7C14C8...  
Mr G Riley  
Trustee

## Larkhall & District Volunteer Group

### Independent Examiner's Report to the trustees of Larkhall & District Volunteer Group

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 27 .

#### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

*David Marshall*

35B8578D79B643F...

David Marshall  
Chartered Accountant

Alexander Marshall  
84 Hamilton Road  
Motherwell  
Lanarkshire  
ML1 3BY

16 August 2023

## Larkhall & District Volunteer Group

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	51,497	220,918	272,415
Charitable activities	4	43,820	-	43,820
Other trading activities	5	27,279	-	27,279
Investment income	6	173	-	173
Total Income		<u>122,769</u>	<u>220,918</u>	<u>343,687</u>
<b>Expenditure on:</b>				
Raising funds	7	(42,812)	-	(42,812)
Charitable activities	8	<u>(137,285)</u>	<u>(248,281)</u>	<u>(385,566)</u>
Total Expenditure		<u>(180,097)</u>	<u>(248,281)</u>	<u>(428,378)</u>
Net expenditure		<u>(57,328)</u>	<u>(27,363)</u>	<u>(84,691)</u>
Net movement in funds		(57,328)	(27,363)	(84,691)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>174,791</u>	<u>1,013,185</u>	<u>1,187,976</u>
Total funds carried forward	22	<u><u>117,463</u></u>	<u><u>985,822</u></u>	<u><u>1,103,285</u></u>

The notes on pages 13 to 27 form an integral part of these financial statements.

## Larkhall & District Volunteer Group

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	59,290	175,609	234,899
Charitable activities	4	19,279	-	19,279
Other trading activities	5	14,711	-	14,711
Investment income	6	35	-	35
Total Income		<u>93,315</u>	<u>175,609</u>	<u>268,924</u>
<b>Expenditure on:</b>				
Raising funds	7	(31,987)	(7,313)	(39,300)
Charitable activities	8	(60,861)	(214,797)	(275,658)
Total Expenditure		<u>(92,848)</u>	<u>(222,110)</u>	<u>(314,958)</u>
Net income/(expenditure)		<u>467</u>	<u>(46,501)</u>	<u>(46,034)</u>
Net movement in funds		467	(46,501)	(46,034)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>174,324</u>	<u>1,059,686</u>	<u>1,234,010</u>
Total funds carried forward	22	<u><u>174,791</u></u>	<u><u>1,013,185</u></u>	<u><u>1,187,976</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 22.

The notes on pages 13 to 27 form an integral part of these financial statements.

## Larkhall & District Volunteer Group

**(Registration number: SC203087)**

**Balance Sheet as at 31 March 2023**


	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	16	917,951	885,474
<b>Current assets</b>			
Debtors	17	26,188	106,332
Cash at bank and in hand	18	<u>171,415</u>	<u>206,064</u>
		197,603	312,396
<b>Creditors: Amounts falling due within one year</b>	19	<u>(12,269)</u>	<u>(9,894)</u>
<b>Net current assets</b>		<u>185,334</u>	<u>302,502</u>
<b>Net assets</b>		<u><u>1,103,285</u></u>	<u><u>1,187,976</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	22	985,822	1,013,185
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>117,463</u>	<u>174,791</u>
<b>Total funds</b>	22	<u><u>1,103,285</u></u>	<u><u>1,187,976</u></u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 27 were approved by the trustee, and authorised for issue on 15 August 2023 and signed on their behalf by:

DocuSigned by:  
  
 03D6753674FD402...  
 Mrs A Alston  
 Trustee

The notes on pages 13 to 27 form an integral part of these financial statements.

## **Larkhall & District Volunteer Group**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in the United Kingdom and registered in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The company is a private limited company incorporated in the United Kingdom and registered in Scotland with the registration number SC203087.

The address of its registered office is:

55 Victoria Street

Larkhall

South Lanarkshire

ML9 2BL

These financial statements were authorised for issue by the trustees on 15 August 2023.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

##### **Basis of preparation**

Larkhall & District Volunteer Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements have been presented in Sterling, which is the Company's functional currency. All financial information is presented in Sterling and has been rounded to the nearest pound.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

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

## **Larkhall & District Volunteer Group**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### ***Government grants***

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.



## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	2% straight line basis
Motor vehicles	25% straight line basis
Furniture and equipment	25% reducing balance basis

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## **Larkhall & District Volunteer Group**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	13,654	-	13,654
Grants, including capital grants;			
Government grants	37,843	220,918	258,761
<b>Total for 2023</b>	<u>51,497</u>	<u>220,918</u>	<u>272,415</u>
<b>Total for 2022</b>	<u>59,290</u>	<u>175,609</u>	<u>234,899</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Transport	43,820	43,820
<b>Total for 2023</b>	<u>43,820</u>	<u>43,820</u>
<b>Total for 2022</b>	<u>19,279</u>	<u>19,279</u>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	3,817	3,817
Membership subscriptions	4,037	4,037
Property rental income	19,425	19,425
<b>Total for 2023</b>	<u>27,279</u>	<u>27,279</u>
<b>Total for 2022</b>	<u>14,711</u>	<u>14,711</u>

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	173	173
<b>Total for 2023</b>	<u>173</u>	<u>173</u>
<b>Total for 2022</b>	<u>35</u>	<u>35</u>

#### 7 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total costs £
Costs of generating donations and legacies	39,845	-	39,845
Other costs of generating funds	-	2,967	2,967
<b>Total for 2023</b>	<u>39,845</u>	<u>2,967</u>	<u>42,812</u>
<b>Total for 2022</b>	<u>37,571</u>	<u>1,729</u>	<u>39,300</u>

#### 8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Transport	129,826	45,284	175,110
Befriending	157,988	39,349	197,337
<b>Total for 2023</b>	<u>287,814</u>	<u>84,633</u>	<u>372,447</u>
<b>Total for 2022</b>	<u>202,374</u>	<u>60,341</u>	<u>262,715</u>

In addition to the expenditure noted above, there are also governance costs of £13,118 (2022 - £12,944) which relate directly to charitable activities. See note 9 for further details.

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 9 Analysis of governance and support costs

##### Support costs allocated to charitable activities

		<b>Governance costs £</b>	<b>Finance costs £</b>	<b>Information technology £</b>	<b>Staff costs £</b>	<b>Administration costs £</b>	<b>Premises costs including depreciation £</b>	<b>Other support costs £</b>	<b>Total 2023 £</b>
Transport	utilisation	6,559	92	3,617	2,148	4,246	21,720	13,462	51,844
Befriending	utilisation	6,559	73	2,893	2,148	3,397	17,376	13,462	45,908
		<u>13,118</u>	<u>165</u>	<u>6,510</u>	<u>4,296</u>	<u>7,643</u>	<u>39,096</u>	<u>26,924</u>	<u>97,752</u>
							<b>Premises costs including depreciation</b>		
		<b>Governance costs £</b>	<b>Finance costs £</b>	<b>Information technology £</b>	<b>Staff costs £</b>	<b>Administration costs £</b>	<b>Premises costs including depreciation £</b>	<b>Other support costs £</b>	<b>Total 2022 £</b>
Transport	utilisation	6,472	66	3,217	1,469	4,069	23,079	38,372	38,372
Befriending	utilisation	6,472	53	2,573	1,469	3,255	21,091	34,913	34,913
		<u>12,944</u>	<u>119</u>	<u>5,790</u>	<u>2,938</u>	<u>7,324</u>	<u>44,170</u>	<u>73,285</u>	<u>73,285</u>

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 10 Government grants

Government grants are received for operating costs and capital expenditure required for the charitable activities of the charity.

The amount of grants recognised in the financial statements was £258,761 (2022 - £196,783).

There are no unfulfilled conditions attaching to grants recognised in income

#### 11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Operating leases - other assets	2,781	5,086
Loss on disposal of fixed assets held for the charity's own use	(5,000)	532
Depreciation of fixed assets	59,475	42,052
	59,475	42,052

#### 12 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Out of pocket expenses were paid to trustees during the year totalling £86 (2022 : £588)

#### 13 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	187,493	168,706
Social security costs	10,825	9,432
Pension costs	3,789	3,274
Other staff costs	3,651	3,154
	205,758	184,566

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Average number of employees	9	9

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

8 (2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,789 (2022 - £3,275).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £36,898 (2022 - £35,176).

#### 14 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	2,180	1,974
<b>Other fees to examiners</b>		
All other services	1,248	885

#### 15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 16 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>					
At 1 April 2022	966,043	47,131	111,878	17,141	1,142,193
Additions	-	10,730	81,223	-	91,953
Disposals	-	-	(12,350)	-	(12,350)
At 31 March 2023	966,043	57,861	180,751	17,141	1,221,796
<b>Depreciation</b>					
At 1 April 2022	134,764	35,508	79,263	7,184	256,719
Charge for the year	19,321	5,114	32,551	2,489	59,475
Eliminated on disposals	-	-	(12,349)	-	(12,349)
At 31 March 2023	154,085	40,622	99,465	9,673	303,845
<b>Net book value</b>					
At 31 March 2023	811,958	17,239	81,286	7,468	917,951
At 31 March 2022	831,279	11,623	32,615	9,957	885,474

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 17 Debtors

	2023 £	2022 £
Trade debtors	15,992	20,859
Prepayments	10,196	9,303
Accrued income	-	2,580
Other debtors	-	73,590
	<u>26,188</u>	<u>106,332</u>

#### 18 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	85	168
Cash at bank	140,655	175,394
Short-term deposits	30,675	30,502
	<u>171,415</u>	<u>206,064</u>

#### 19 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,837	1,194
Other taxation and social security	3,834	3,257
Other creditors	827	2,723
Accruals	3,771	2,720
	<u>12,269</u>	<u>9,894</u>

#### 20 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,789 (2022 - £3,274). Contributions are allocated between resources on the basis of activities of the staff and between restricted and unrestricted reserves based on the funding source of the activities undertaken by staff.

Contributions totalling £(828) (2022 - £1) were payable to the scheme at the end of the year and are included in creditors.



## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 21 Commitments

##### Other financial commitments

The charity has an operating lease commitment for an electric car.

The total amount of other financial commitments not provided in the financial statements was £695 (2022 - £3,476).

#### 22 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted fund	144,791	122,769	(180,097)	87,463
<i>Designated</i>				
Building maintenance fund	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
<b>Total unrestricted funds</b>	<u>174,791</u>	<u>122,769</u>	<u>(180,097)</u>	<u>117,463</u>
<b>Restricted funds</b>				
The Robertson Trust - Running Costs	17,028	13,000	(13,203)	16,825
The National Lottery Community Fund	810,600	60,307	(74,895)	796,012
Renewable Energy Fund	25,228	-	(357)	24,871
Morrisons Foundation - Minibus funding	15,541	-	(8,154)	7,387
Asda Foundation - Minibus funding	12,139	-	(8,154)	3,985
SPT Community Transport Fund	-	48,000	(48,000)	-
Asda - Local Impact	200	-	(200)	-
Scottish Power Green Energy Fund	71,000	-	(14,200)	56,800
Paths for All	-	6,907	(6,907)	-
J Howatt - Armed Forces	407	-	(407)	-
Age Scotland	-	2,000	(1,000)	1,000
VASLan - Community Mental Health & Wellbeing Fund	56,724	-	(28,228)	28,496
Co-op Local Community Fund	818	-	(818)	-
Larkhall Community Council Micro Grant	500	-	(500)	-
HUBBUB Community Fridge	3,000	-	(926)	2,074
Landtrust	-	30,000	(23,044)	6,956
Asda - Empowering Local Communities	-	1,000	(1,000)	-

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Scotmid	-	500	(500)	-
Arnold Clark Community Fund	-	1,000	(1,000)	-
LCG Befriending Project	-	1,485	(1,485)	-
LCG - Asda Cost of Living Project	-	500	(500)	-
The National Lottery Community Fund - Cost of Living	-	46,720	(9,104)	37,616
The National Lottery Awards for All - Heating our Community	-	9,499	(5,699)	3,800
<b>Total restricted funds</b>	<u>1,013,185</u>	<u>220,918</u>	<u>(248,281)</u>	<u>985,822</u>
<b>Total funds</b>	<u>1,187,976</u>	<u>343,687</u>	<u>(428,378)</u>	<u>1,103,285</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted fund	144,324	93,315	(92,848)	144,791
<i>Designated</i>				
Building maintenance fund	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
<b>Total unrestricted funds</b>	<u>174,324</u>	<u>93,315</u>	<u>(92,848)</u>	<u>174,791</u>
<b>Restricted</b>				
The Robertson Trust - Running Costs	10,484	10,000	(3,456)	17,028
The National Lottery Community Fund	903,760	-	(93,160)	810,600
Renewable Energy Fund	25,585	-	(357)	25,228
Morrisons Foundation - Minibus funding	23,694	-	(8,153)	15,541
Asda Foundation - Minibus funding	20,292	-	(8,153)	12,139
SPT Community Transport Fund	-	42,489	(42,489)	-
NHS Car Pilot Scheme.	2,858	-	(2,858)	-
Asda - Local Impact	-	1,200	(1,000)	200
Scottish Power Green Energy Fund	71,000	-	-	71,000
Paths for All	513	6,567	(7,080)	-
Persimmon Homes	1,000	-	(1,000)	-
J Howatt - Armed Forces	500	-	(93)	407
Scottish Government - Community Recovery	-	44,316	(44,316)	-

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Neighbourly	-	1,000	(1,000)	-
Age Scotland	-	1,100	(1,100)	-
VASLan - Community Mental Health & Wellbeing Fund	-	61,433	(4,709)	56,724
Co-op Local Community Fund	-	4,004	(3,186)	818
Larkhall Community Council Micro Grant	-	500	-	500
HUBBUB Community Fridge	-	3,000	-	3,000
<b>Total restricted funds</b>	<u>1,059,686</u>	<u>175,609</u>	<u>(222,110)</u>	<u>1,013,185</u>
<b>Total funds</b>	<u><u>1,234,010</u></u>	<u><u>268,924</u></u>	<u><u>(314,958)</u></u>	<u><u>1,187,976</u></u>

## **Larkhall & District Volunteer Group**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

The specific purposes for which the funds are to be applied are as follows:

National Lottery Community to help contribute towards the running costs of activity group. Additional funding was received to help the charity cope with the COVID pandemic from the Communities Recovery Fund, Community Anchor Organisation and Community Recovery Uplift funds managed by the Lottery

SPT to support the community bus services and help with repairs to minibuses, fuel, volunteer expenses & Transport Co-ordinator Salary

South Lanarkshire Council (SLC) contributes towards running costs of LDVG including Administrative Assistant & Finance Officer Salaries, administration & property costs. SLC - Tackling Poverty Fund is for the purchase of sanitary products to store in centre for members use. SLC - Renewable Energy Fund was for the installation of a kitchen and the creation of a garden area at the premises.

VASLan - Community Mental Health & Well provides funding to support lunch clubs, community bus and call line services.

Robertson Trust contributes towards activity groups. This includes internal recharges (room hire, teas/coffees) and sessional fees. Additional funding was received towards the costs of a new community bus.

NHS Community Car is a new service that began in January 2020 to transport members of the community to and from doctors/hospital appointments. This fund contributes towards salaries and marketing.

ASDA Foundation and Morrison Foundation provided funds for the purchase of a mini bus and for celebration events.

Scottish Power Green Energy fund provided funds for the purchase of an electric bus and installation of a charging point

Paths for All to develop a shopping bus service for the elderly and those with mobility issues

Persimmon Homes provided funds towards the cost of the events for the 25th anniversary of the charity

J T Howatt provided funds for the Armed Forces group

Scottish Government Communities Recovery Fund provided funds to support the reestablishment of services in the community suspended due to COVID.

Age Scotland Resilience and Recovery Fund provided funds to restart groups and activities.

Larkhall Community Council Micro Grant provided funds for a lunch for the call line members and volunteers.

HUBBUB Foundation provided funds to establish a community fridge.

## Larkhall & District Volunteer Group

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 23 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	10,123	-	907,828	917,951
Current assets	89,609	30,000	77,994	197,603
Current liabilities	(12,269)	-	-	(12,269)
Total net assets	<u>87,463</u>	<u>30,000</u>	<u>985,822</u>	<u>1,103,285</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	12,944	-	872,530	885,474
Current assets	141,741	30,000	140,655	312,396
Current liabilities	(9,894)	-	-	(9,894)
Total net assets	<u>144,791</u>	<u>30,000</u>	<u>1,013,185</u>	<u>1,187,976</u>

#### 24 Related party transactions

There were no related party transactions in the year.