

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
East Dunbartonshire Voluntary Action
(SCIO)

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

**East Dunbartonshire Voluntary Action
(SCIO)**

**Contents of the Financial Statements
for the Year Ended 31 March 2026**

	Page
Reference and Administrative Details	1
Chairman's Report	2
Report of the Trustees	3 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 18

**East Dunbartonshire Voluntary Action
(SCIO)**

**Reference and Administrative Details
for the Year Ended 31 March 2026**

TRUSTEES

E Burchell
R Geekie
G Cox
G Baird
K Fitzgerald
R Rendall
A Pert
D Reid (appointed 18.11.25)

PRINCIPAL ADDRESS

Units 4 & 5
18-20 Townhead
Kirkintilloch
Glasgow
G66 1NL

**REGISTERED CHARITY
NUMBER**

SC042983

INDEPENDENT EXAMINER

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

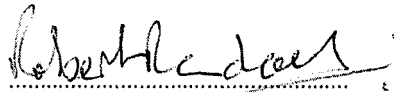
BANKERS

Unity Trust Bank Plc
9 Brindleyplace
Birmingham
B1 2HB

**East Dunbartonshire Voluntary Action
(SCIO)**

**Chairman's Report
for the Year Ended 31 March 2026**

EDVA provides a wide range of practical support and advice to the local Third Sector in East Dunbartonshire. This helps ensure that organisations and the sector as a whole has a sound infrastructure engaging with local communities to provide support of a diverse nature to people and to the environment. Our Board has been privileged to hear quarterly reports from staff which illustrate the range and impact of work delivered by EDVA but also by many of the organisations it works with. We are continually impressed by how much is being delivered within such tight resources. I would like to thank: the Board of Trustees for their ongoing support in the past year; members of staff for their dedication in delivering outcomes in line with our business plan; and volunteers who support our work and vision.


R Rendall - Chairman

Date: 12 August 2026

**East Dunbartonshire Voluntary Action
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2026**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

East Dunbartonshire Voluntary Action (EDVA) was formed on 1 March 2012 as a new legal entity (Scottish Charitable Incorporated Organisation) integrating the activities previously carried out by the Volunteer Centre East Dunbartonshire and East Dunbartonshire Council for Voluntary Services. EDVA provides services across four main areas: Volunteering, Voluntary Sector, Social Economy and Community Engagement. It was set up as a Scottish Charitable Incorporated Organisation (SCIO) on 1 March 2012 under its constitution and is a recognised charity in Scotland with a registered charity number of SC042983.

The principal objectives of the charity are:

1. The prevention or relief of poverty;
2. The advancement of health;
3. The advancement of education;
4. The advancement of citizenship and community development.

The charity exists to:

1. Bring together representatives of voluntary organisations engaged in the furtherance of the above purposes or any of them within East Dunbartonshire and its environs.
2. Promote and achieve the above purposes through promotion of volunteering in East Dunbartonshire.
3. Promote and support social enterprise activity and create capacity for social enterprise organisations to promote and achieve the above purposes.
4. Ensure, through effective community engagement, that third sector interests and community interests are represented, and advocate on their behalf, to promote their role in prevention and relief of poverty, advancement of health and the advancement of education, citizenship and community development.
5. Support and develop volunteers and volunteer engagers; liaising with other organisations to encourage community involvement and volunteering in the furtherance of health, advancement of education and the prevention or relief of poverty.
6. Promote and support partnership arrangements with the Community Planning Partnership in East Dunbartonshire and others, as appropriate, in the delivery of local plans, agreements and activities which, aligned to its purposes, benefit the public within East Dunbartonshire.
7. Provide education and learning opportunities for local residents and local organisations which create capacity for them to promote and achieve relief of poverty, community involvement, active citizenship, advancement in health, which will benefit the public of East Dunbartonshire.
8. Disburse funds in accordance with guidance received from the Scottish Government, any other Statutory Agency or Third Sector Trust/Foundation in accordance with the criteria set by these agencies including monitoring, evaluation and reporting.
9. To provide a welcoming and inclusive environment without regard to race, colour, religion, creed, sexual orientation, marital status, gender identity or expression, age or ability.
10. Do all other things as will properly attain the above purposes.

East Dunbartonshire Voluntary Action (SCIO)

Report of the Trustees for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Objectives and aims

Throughout 25/26 EDVA has continued to provide services and activities that align with our vision of people working together in East Dunbartonshire, putting a thriving third sector at its core. We are a membership organisation and our members are local community organisations and charities. Primarily we focus on 4 key themes of activity:

1. Building capacity
2. Acting as a source of knowledge and information sharing
3. Supporting a strong Third Sector voice
4. Enabling positive and productive connections

Outcomes and Achievements:

We continued to focus on the above areas, with a variety of activities taking place across the year and some are highlighted below:

Building Capacity:

In 2025/26 we have worked to build the capacity of the local sector and build our own capacity. We increased our membership to 173 organisations. We continued to add to the information resources on our website. We also reviewed staffing requirements and were able to restructure slightly to give us some dedicated Communications support. This has meant that as well as increasing information on our website we have been able to hugely increase our reach through social media.

We provided advice/support to 145 unique groups (an increase on last year). Funding continued to make up the biggest topic area that we supported organisations with. As we do not always hear whether an organisations funding bid has been successful, we are likely to underestimate the amount of funding we have helped bring into the area. We know however, that we helped distribute £334,776 funding to third sector organisations in East Dunbartonshire in 25/26 through the Communities Mental Health and Wellbeing Fund for Adults, and further funding through our involvement in the Whole Families Wellbeing Fund and the Community Led Local Delivery Fund. TSIs including EDVA distribute this funding as an agency agreement on behalf of the Scottish Government.

We registered 480 new volunteers (an increase from last year) who were either seeking additional or new volunteering opportunities. While we are glad that the number of people keen to volunteer in East Dunbartonshire remains high, we are conscious that certain types of volunteering activities, particularly those requiring volunteers to give longer term commitment, are finding it harder to attract and retain volunteers.

We ran 2 volunteer fairs and staffed information stands and numerous events, promoting our services and volunteering opportunities. We had a weekly presence in job centres with staff there referring people who might be interested in or benefit from volunteering opportunities. We ran a Volunteer Recognition Awards ceremony, with support from the National Lottery Awards for All. This was an opportunity to recognise the great contributions that organisations and volunteers make to their communities, and to promote volunteering.

91 Saltire volunteers were registered, and 11,360 hours of volunteering were recorded through the Saltire Awards scheme locally. We note however that there are a growing number of young people who are volunteering but are not registering for the Saltire Awards and we are working with teachers to encourage registration. We worked with 27 social enterprises 25/26, and supported 4 in startup phase. We also invested in our own capacity building with all staff attended at least 1 training session or event in 25/26 and several attending more than one.

**East Dunbartonshire Voluntary Action
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2026**

Our Young Persons Programme (Choose Change) funded via East Dunbartonshire Local Employability Partnership continued to support young people to develop soft skills, improve confidence and become ready to take on voluntary work, training, further education or work.

We are particularly delighted to note that in 25/26 support provided primarily by one member of our team culminated in the handing over of the historic Campsie High Kirk to a local group who are restoring it to become a community hub. The property was handed over as part of the new Ownerless Property Transfer Scheme. Our staff provided support to get the group constituted and registered as a charity, assisted with the development of a community survey and has helped the group to identify and apply for various pieces of funding. This is only one small example of the capacity building support we provide.

As in previous years we have administered the Communities Mental Health and Wellbeing Fund for Adults. While we do not make the funding decisions (these are made by an independent panel) we manage the promotion of the fund, the application process, payment of grants and collection of evaluation information. We are pleased to report that a number of groups, with support from the funding and from ourselves, have been able to grow (some moving from constituted group to charitable status) and develop further the support they offer in the local community.

Knowledge Sharing:

EDVA have contributed to a variety of national and local consultations and we have shared information with the sector in relation to consultations relevant to them via our weekly newsletters and our networking meetings. Through conversations with East Dunbartonshire's Dementia Strategy group and our Older Persons network we collaborated with Ceartas to create a resources directory to provide easily accessible information about groups for older people in Bishopbriggs and Kirkintilloch.

Our staff have shared and increased their knowledge through attendance at the Third Sector Interface Network's staff conference and the Chief Officers Development Day, as well as participating in the Network's online Slack forum and a variety of TSI themed groups such as the Governance and Volunteering Forums. Staff also engaged with the Empowering Endings group facilitated via SCVO, increasing their ability to help organisations to deliver positive endings to projects or organisations.

We collaborated with the HSCP in the development of the Compassionate East Dunbartonshire Initiative and contributed to developing the re-vitalisation strategy for Locality Planning Group work. We increased our Facebook content views by 69% over the year and increased our followers by 114%. Our website visits have increased by 19%. Our ambition is to continue to grow these as avenues for sharing information.

Supporting Strong Third Sector Voice:

We help ensure that local organisations are aware of opportunities to make their voice heard by sharing information regarding consultations through e-noticeboard, social media, third sector networks meetings etc on a frequent and regular basis. We have also contributed, as EDVA to various strategies e.g. the local Food Growing Strategy.

EDVA participate in the Community Planning Partnership, IJB, HSCP Strategic Planning Group, Alcohol and Drugs Partnership, Carers Partnership, Community Learning and Development Partnership, Local Employability Partnership, Children's Services Partnership, Community Justice Partnership. EDVA staff also participate in several interagency strategic groups such as the Compassionate East Dunbartonshire steering group and the Dementia Strategy group.

East Dunbartonshire Voluntary Action (SCIO)

Report of the Trustees for the Year Ended 31 March 2026

We facilitate quarterly specific interest network groups: Older people, Children Young People and Families, ASN and Local Third Sector Leaders. An example of supporting Third Sector voice: We helped the sector question a decision by the HSCP which meant a cafe in a community centre closed. We subsequently also facilitated an information and discussion session between the council and organisations who were potentially interested in taking on the running of the cafe.

Enabling Positive and Productive Connections:

EDVA ensures that opportunities to contribute to local priorities are publicised and promoted to the Third Sector e.g by publicising surveys/forums etc around various council strategies and plans. We continued work started last year supporting the Compassionate East Dunbartonshire initiative and No One Dies Alone project which forms part of that. In 25/26 this has focused on providing some dedicated communications support and by participating on the steering groups for both.

We continue to facilitate network meetings on various themes. Last year over 100 people attended these, representing a wide variety of charities and community groups. Due to limited staff capacity we did not hold a conference for the local Third Sector in 25/26 but we will resume this in 26/27. We provided 31 organisations with information about Business Gateway and Firstport and/or set up meetings for them with those agencies.

We supported links between the Council sustainability policy team and East Dunbartonshire Climate Hub, supporting alignment between policy and community activity. We brought together recipients of the Communities Mental Health and Wellbeing Fund for Adults in a networking event, facilitating conversations and information sharing between the various projects.

Challenges and Changes:

In 25/26 our key challenges follow similar themes to previous years. We continue to see increasing demand for our services both relating to organisations and to volunteering. Due to lack of increase in funding and increasing costs and salaries we are limited in our ability to increase capacity. We continue to address this challenge and in 25/26 we used a retirement of a staff member and a reduction of hours by another staff member to restructure slightly allowing us to create a clear Comms remit within a role. This has increased our reach, freed up some time for other staff and provided us with a more strategic approach to our Communications, but it does not resolve our capacity constraints.

We are also increasingly starting to see the impact of financial pressures on the sector in terms of organisations needing to consider reducing staff, reducing services or withdrawing from providing services in East Dunbartonshire. We also noted that there appears to be an increase in internal tensions in organisations, leading to increasing requests to help resolve differences on Boards. While we can try to provide suggestions and governance guidance e.g. pointing people to their own constitutions and procedures as a route to resolving issues we are not mediators and do not offer formal mediation support.

Rising costs and modest salary increases are meaning that increasingly we will need to meet deficits with reserves, which is not sustainable in the long term. We have brought in small contributions to overheads as a result of carrying out short term work in partnership with the statutory sector but these do not represent significant income. In addition in June 25 one of our sub-tenants moved to their own premises, which further impacts on our income. We continue to experience challenges in achieving meaningful and empowering collaboration between local statutory and third sector. Consultation with local third sector leaders showed they valued EDVA's role in amplifying sector voice but we believe there is still work to be done to establish more productive and creative relationships which will then enhance the ability to deliver truly co-produced services.

Future Plans:

East Dunbartonshire Voluntary Action (SCIO)

Report of the Trustees for the Year Ended 31 March 2026

We will continue to refine our approach by refreshing our overall strategy and will maximise our capacity to offer support by utilising staff time efficiently and by enhancing our digital resources and signposting. We will seek to establish deeper and more strategic discussions between third sector and statutory sector around joint approaches to addressing challenges and providing services in East Dunbartonshire. Finally, and importantly, we will continue to seek ways to diversify our income and mitigate our costs to support the longer term sustainability of our services.

Investment performance

All EDVA investment is directed towards work which meets the key outcomes. This is reported to the Scottish Government and Local Authority as key funders.

FINANCIAL REVIEW

Financial position

Total income for the year amounted to £305,737 (2025 - £331,712). Grant income received was £292,777 (2025 - £308,311). Expenses during the year were £306,143 (2025 - £313,162). The overall deficit for the year was £406 (2025 - £18,550 surplus). The core fund had a deficit of £11,933 and the combined restricted funds had a surplus of £11,527. Total unrestricted funds at 31 March 2026 were £207,413 (2025 - £219,346).

Principal funding sources

The charity's principle funding sources are the Scottish Government for core TSI work and East Dunbartonshire Council for employability related work through our Volunteer Employability Programme for young people.

Investment policy and objectives

The TSI CO and the Treasurer are responsible for ensuring that the organisation maximises income from any funds and minimises interest charges. The TSI CO will identify future cash flows and plan the movement of funds accordingly. Any investments made will be in accordance with the powers set out in the constitution and within the ethical constraints set by the Board.

Reserves policy

EDVA recognises the need to develop a sustainable organisation. The Board are committed to maintaining continuity of service provision in the event of any significant decrease in funding. In order to achieve this, the organisation will aim to hold a level of unrestricted funds, being those funds not ring fenced or invested in tangible fixed assets, equivalent to the sum required to finance core activities of the organisation for a 6 month period.

Going concern

The financial statements have been prepared on a going concern basis after consideration of the future prospects of the charity, its financial forecasts, expected income from its funders and non-contract services and available free cash reserves, to support its activities in the current year.

FUTURE PLANS

During the year EDVA has consolidated its position. The staffing structure in place together with control in overheads has resulted in the organisation operating successfully within funding levels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Constitution and is constituted as a SCIO (Scottish Charitable Incorporated Organisation).

**East Dunbartonshire Voluntary Action
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2026**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. There are 13 places available:

- Membership is open to any individual aged 16 or over or any social enterprises or third sector organisation.
- To qualify for membership, individuals and organisations will be engaged in the furtherance of any of the above purposes within East Dunbartonshire or its environs.
- Employees of the organisation are not eligible for membership.

Application for membership:

- Any person who wishes to become a member must first sign a written application for membership; the application will then be considered by the board at its next board meeting.
- The board may, at its discretion, refuse to admit any person or body to membership.
- The board must notify each applicant promptly (in writing or by e-mail) of its decision on whether or not to admit him/her to membership.

Members subscription:

- No membership subscription is payable.

Organisational structure

The board meets four times a year. Where necessary short term working groups will be created to develop and oversee specific pieces of work. The board will champion EDVA and oversee strategy, achievement of its purpose, legal compliance and finance. Collectively they have expert skills in strategy development, leadership, operation and marketing as well as an excellent network of connections. The board will delegate responsibility for day-to-day leadership, management, development and delivery to the Manager.

Induction and training of new trustees

All prospective trustees complete a formal application form which identifies their key skills and experience which makes them suitable for the position of trustee. An interest in the work of the EDVA is obviously required, although the organisation, in order to function properly requires the following skills within the Board:

- Financial Management
- Human Resource Management
- Monitoring and Evaluation
- Legal issues relating to Business
- PR and Fundraising
- Project Management/Business Planning
- Quality Management

All board members will complete a skills audit to identify which specialism they may be able to support. Training will be available to assist in the development of new skills.

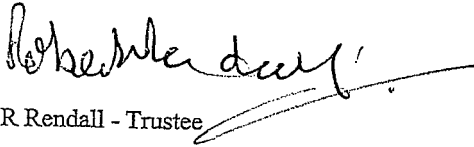
Risk management

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

**East Dunbartonshire Voluntary Action
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2026**

Approved by order of the board of trustees on 12 August 2026 and signed on its behalf by:


R Rendall - Trustee

**Independent Examiner's Report to the Trustees of
East Dunbartonshire Voluntary Action
(SCIO)**

I report on the accounts for the year ended 31 March 2026 set out on pages eleven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

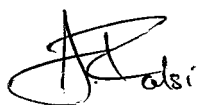
Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records and to 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.



Amardeep Kalsi C.A.
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

12 August 2026

**East Dunbartonshire Voluntary Action
(SCIO)**

**Statement of Financial Activities
for the Year Ended 31 March 2026**

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		203	-	203	240
Charitable activities					
Core Activities		213,824	-	213,824	213,907
Volunteer Employability		-	41,641	41,641	47,529
Community Engagement & Capacity		-	-	-	25,720
Communities Mental Health		-	13,312	13,312	13,257
Social Enterprise		-	-	-	2,000
Awards for All		-	-	-	5,870
Food Community		-	-	-	28
Vaping and Tobacco Products HNA Project		-	24,000	24,000	-
Other income		12,757	-	12,757	23,161
Total		<u>226,784</u>	<u>78,953</u>	<u>305,737</u>	<u>331,712</u>
EXPENDITURE ON					
Charitable activities					
Core Activities		235,444	-	235,444	246,568
NODA		3,273	-	3,273	-
Volunteer Employability		-	41,641	41,641	32,419
Community Engagement & Capacity		-	-	-	15,471
Communities Mental Health		-	13,312	13,312	13,257
Social Enterprise		-	-	-	2,000
Awards for All		-	1,469	1,469	3,419
Food Community		-	-	-	28
Vaping and Tobacco Products HNA Project		-	11,004	11,004	-
Total		<u>238,717</u>	<u>67,426</u>	<u>306,143</u>	<u>313,162</u>
NET INCOME/(EXPENDITURE)		(11,933)	11,527	(406)	18,550
RECONCILIATION OF FUNDS					
Total funds brought forward		219,346	27,810	247,156	228,606
TOTAL FUNDS CARRIED FORWARD		<u>207,413</u>	<u>39,337</u>	<u>246,750</u>	<u>247,156</u>

The notes form part of these financial statements

**East Dunbartonshire Voluntary Action
(SCIO)**

**Balance Sheet
31 March 2026**

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Debtors	5	2,000	10,933	12,933	11,265
Cash at bank and in hand		231,948	28,404	260,352	261,409
		<u>233,948</u>	<u>39,337</u>	<u>273,285</u>	<u>272,674</u>
CREDITORS					
Amounts falling due within one year	6	(26,535)	-	(26,535)	(25,518)
		<u>207,413</u>	<u>39,337</u>	<u>246,750</u>	<u>247,156</u>
NET CURRENT ASSETS					
		<u>207,413</u>	<u>39,337</u>	<u>246,750</u>	<u>247,156</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>207,413</u>	<u>39,337</u>	<u>246,750</u>	<u>247,156</u>
NET ASSETS					
		<u>207,413</u>	<u>39,337</u>	<u>246,750</u>	<u>247,156</u>
FUNDS					
Unrestricted funds	7			207,413	219,346
Restricted funds				39,337	27,810
TOTAL FUNDS					
				<u>246,750</u>	<u>247,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 August 2026 and were signed on its behalf by:



R Rendall - Trustee

The notes form part of these financial statements

**East Dunbartonshire Voluntary Action
(SCIO)**

**Notes to the Financial Statements
for the Year Ended 31 March 2026**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs incurred which specifically relate to a project are so allocated. Other general overheads which are not specific to a particular fund activity have been apportioned between active funds based on the wage costs associated with these funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 33.33% on cost
Fixtures and fittings	- 33.33% on cost

EDVA capitalise any significant purchases by exception if deemed appropriate.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**East Dunbartonshire Voluntary Action
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

3. STAFF COSTS

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

	31.3.26	31.3.25
Support staff	1	1
Direct staff	9	9
	10	10

No employees received emoluments in excess of £60,000.

Total remuneration (including employer NIC and pension contributions) in respect of key management personnel was £53,817 (2025 - £51,057).

**East Dunbartonshire Voluntary Action
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2025 and 31 March 2026	40,000	7,889	47,889
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2025 and 31 March 2026	40,000	7,889	47,889
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2026	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	-	-
	<u> </u>	<u> </u>	<u> </u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Prepayments and accrued income	12,933	11,265
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Taxation and social security	5,105	3,808
Other creditors	21,430	21,710
	<u> </u>	<u> </u>
	26,535	25,518
	<u> </u>	<u> </u>

**East Dunbartonshire Voluntary Action
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

7. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
Core activities	210,346	(8,660)	201,686
NODA	9,000	(3,273)	5,727
	<u>219,346</u>	<u>(11,933)</u>	<u>207,413</u>
Restricted funds			
Volunteering Employabilty	15,110	-	15,110
Community Engagement & Capacity	10,249	-	10,249
Awards For All	2,451	(1,469)	982
Vaping and Tobacco Products HNA Project	-	12,996	12,996
	<u>27,810</u>	<u>11,527</u>	<u>39,337</u>
TOTAL FUNDS	<u>247,156</u>	<u>(406)</u>	<u>246,750</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core activities	226,784	(235,444)	(8,660)
NODA	-	(3,273)	(3,273)
	<u>226,784</u>	<u>(238,717)</u>	<u>(11,933)</u>
Restricted funds			
Volunteering Employabilty	41,641	(41,641)	-
CMHWF - Admin	13,312	(13,312)	-
Awards For All	-	(1,469)	(1,469)
Vaping and Tobacco Products HNA Project	24,000	(11,004)	12,996
	<u>78,953</u>	<u>(67,426)</u>	<u>11,527</u>
TOTAL FUNDS	<u>305,737</u>	<u>(306,143)</u>	<u>(406)</u>

**East Dunbartonshire Voluntary Action
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds	228,606	(9,260)	219,346
Restricted funds			
Volunteering Employabilty	-	15,110	15,110
Community Engagement & Capacity	-	10,249	10,249
Awards For All	-	2,451	2,451
	-	27,810	27,810
TOTAL FUNDS	228,606	18,550	247,156

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	237,308	(246,568)	(9,260)
Restricted funds			
Volunteering Employabilty	47,529	(32,419)	15,110
CMHWF - Admin	13,257	(13,257)	-
Community Engagement & Capacity	25,720	(15,471)	10,249
Social Enterprise	2,000	(2,000)	-
Awards For All	5,870	(3,419)	2,451
Food Community	28	(28)	-
	94,404	(66,594)	27,810
TOTAL FUNDS	331,712	(313,162)	18,550

**East Dunbartonshire Voluntary Action
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

9. PROJECT INFORMATION

Core Services

Used in the operation of core services as set out in the objectives.

NODA

We provide Communications and Marketing support to the East Dunbartonshire No One Dies Alone project which provides end-of-life befriending activity. Funding for this was provided by the National Lottery and delivery was delayed while preparatory work for this project was ongoing, however it commenced in 2025.

Volunteering Employability

Funding received via EDC Local Employability Partnership as a grant utilising Scottish Government funding. This supports work with 16-24 year olds who are not in work, education or training and do not have any positive destination, building their confidence and skills and offering volunteering opportunities as a first step into becoming more ready for work.

Communities Mental Health

Funding received to administer grants to local organisations providing services to support mental health and wellbeing.

NHS Community Engagement & Capacity

This project created communications to highlight and simplify info in the GGCHB Health and Wellbeing Survey in relation to findings for East Dunbartonshire and engaged with local communities to examine whether they recognised the findings within their own local communities and collated their feedback on measures that would create improvements.

Social Enterprise

This was a grant programme distributed by EDVA, funded through the UK Shared Prosperity Fund and provided small grants supporting a variety of social enterprise initiatives.

Awards For All

This grant funded our Volunteers Awards Ceremony.

Food Community

This was a grant programme distributed by EDVA, funded by GGC Health Board to support small grassroots food growing and community nutrition initiatives.

Vaping and Tobacco Products HNA Project

We were funded for a fixed term project to gather evidence from young people in East Dunbartonshire about their use of vapes and other tobacco products from which recommendations could be made to inform prevention and early intervention work in this area.