

**CHARITY NO: SC041224**

**VOLUNTARY ACTION NORTH LANARKSHIRE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**VOLUNTARY ACTION NORTH LANARKSHIRE**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

	<b>PAGE</b>
Reference and Administrative information	1
Report of the Trustees	2-19
Independent Auditor's Report	20-23
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Financial Statements	27-40

**VOLUNTARY ACTION NORTH LANARKSHIRE**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

**Chief Executive**

**Principal Office**

**Charity Number:**

SC041224

**Independent Auditors**

Wbg (Audit) Limited  
168 Bath Street  
Glasgow  
G2 4TP

**Solicitors**

Morton Fraser Lawyer  
60 York Street  
Glasgow  
G2 8JX

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

VANL's trustees present their report with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Account (Scotland) Regulations 2006, the Companies Act 2006 and 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).

#### **1. Charitable Objectives**

VANL's charitable objectives are to:

- Advance citizenship and community development, including rural or urban regeneration, the promotion of civic responsibility, the voluntary sector or efficiency of charities.
- Promote benefits for the residents of North Lanarkshire; in particular, the advancement of education, the furtherance of health and the relief of poverty, sickness and distress by the promotion of voluntary service and developing volunteering within the local area.

#### **2. Mission**

VANL's mission is to:

Improve the quality of life and wellbeing of North Lanarkshire's citizens by fostering dynamic, inclusive communities through promotion and support for volunteering and the development of the voluntary and community sector.

#### **3. Values**

VANL is a values-based organisation, with our approach to and delivery of our work underpinned by our commitment to the following values.

- **Sustainable Quality of Life and Well-being**

VANL promotes and supports sustainable quality of life and well-being of North Lanarkshire's people and communities, across environmental, economic and social issues.

- **Equality and Human Rights**

VANL promotes and advances equality and human rights for the people of North Lanarkshire.

- **Empowerment**

VANL supports local people, communities and voluntary organisations to have voice and influence over the issues that matter to them, including the economy, jobs and income; housing; health and care services; transport; and the built and natural environment.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

- **Collaboration and Partnership**

VANL is committed to working effectively with other organisations and individuals from all sectors to achieve shared goals which benefit the people and communities of North Lanarkshire.

- **Respect and Care for Others**

VANL shows and fosters respect and consideration for the people and communities of North Lanarkshire; the community and voluntary sector; our statutory and business partners; and all those that work for and with VANL.

- **Commitment to Excellence**

VANL is committed to enabling a culture of learning, improvement and innovation within VANL, the community and voluntary sector and the partnerships of which we are part - seeking to deliver high standards of work and achieve positive outcomes.

#### **4. Approach and Activities**

VANL leads and supports three major, complementary programmes of work for and with the North Lanarkshire's (NL) Community and Voluntary Sector (CVS) and statutory partners.

- CVS development, which includes support for sector-wide collaboration; organisational development; cross-sector partnership working and community engagement.
- Volunteering development.
- Hosting and management of the health and social care "Community Solutions" programme.

##### **4.1 Community and Voluntary Sector Development**

VANL's approach to supporting the NL CVS is empowering and enabling, helping the sector, individual organisations and consortia to become more effective, sustainable and influential.

VANL's CVS-wide and cross-sector activities include support for:

- CVS collaboration, across all localities, through the NL-wide CVS Partnership Group and on thematic issues such as befriending, employability and for key groups such as children, young people and families.
- engagement with and contributions to North Lanarkshire Community Planning Partnership (NLP) and other key partnerships including Health and Social Care Partnership (HSCNL) and Children's Services Partnership.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

VANL's CVS organisational development support activities include:

- financial support and training
- funding guidance and training
- HR guidance and training
- organisational reviews
- set up and governance guidance and training

#### **4.2 Volunteering Development**

VANL's approach to volunteering development in NL is empowering and enabling and includes:

- promoting volunteering and its benefits to the public, CVS, statutory bodies and business sector.
- supporting CVS organisations to develop the skills and capacity to work with volunteers effectively, in line with good practice and the Volunteer Friendly Award.
- identifying and promoting volunteering opportunities and supporting volunteer matching and recruitment for many roles including trustees.
- supporting young people's registration and progression through the Scottish national Youth Volunteering Scheme - Saltire Awards.

#### **4.3 Community Solutions Programme**

VANL hosts the Community Solutions programme in partnership with Health and Social Care North Lanarkshire. Through the Community Solutions programme VANL managed funding awards of over £3.4 million supporting community-based health and social care support for vulnerable groups.

### **5. Strategic Objectives and Performance**

**Objective One: VANL will work with the community and voluntary sector to clarify, communicate and fulfil their resource requirements to enable them to respond to local need more effectively. Specifically, VANL will:**

- support North Lanarkshire community and voluntary sector organisations to diversify and increase their sources of income, including grant funding from sources outside North Lanarkshire; public fundraising; corporate sponsorship; and trading.
- work with North Lanarkshire Council, other statutory partners and the community and voluntary sector to review local grant funding, procurement and access to community resources to identify and progress improvements.
- promote citizens' involvement in their community through volunteering and promote employer-supported volunteering.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

- work with North Lanarkshire community and voluntary sector and statutory sector to develop improved support for the community and voluntary sector paid and volunteer workforce

### **Objective One: Performance April 2024 - March 2025**

#### **Funding Support to the North Lanarkshire Community and Voluntary Sector**

- VANL manages custodian funding on behalf of other funders through the Community Solutions Programme which supports improved wellbeing of vulnerable groups through funded services delivered by North Lanarkshire (NL) Community and Voluntary Sector (CVS) organisations. VANL managed allocation of over £3.4 million in funding to 291 CVS projects and services delivered by 120 CVS organisations.
- VANL works with lottery management organisation Gatherwell, to facilitate the North Lanarkshire Community Lottery. 97 North Lanarkshire CVS organisations raise funds through the lottery. 140,932 tickets have been sold to 1,201 weekly players and raised a total of £38,812 during 2024/25.
- VANL staff supported assessment of funding applications by NL CVS for the following funding schemes managed by others:
  - No One Left Behind
  - The Environmental Key Fund
  - NLC Grant Award Scheme
  - NLC Campsites Funding
  - Working for Families
  - UKSPF Challenge Fund for Employability
- VANL staff also:
  - prepared and issued 12 funding e-bulletins and 11 funding alerts to the NL CVS which provided information on relevant funding and procurement opportunities.
  - Provided funding advice and guidance – helping to secure £118,000 in external grant funding for the CVS.
  - Hosted the North Lanarkshire CVS Income Generation Forum three times. Members met in breakout rooms to share challenges and opportunities. Guest speakers attended from the following organisations:
    - The Robertson Trust
    - Creative Scotland
    - The National Lottery Community Fund

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

#### **Support for Volunteering and the voluntary sectors paid workforce**

- VANL staff dealt with 355 individual volunteering enquiries between April 2024 and March 2025.
- VANL staff supported 303 new volunteer registrations between April 2024 and March 2025, with 160 suitable matches made to volunteering opportunities.
- VANL staff provided 1,604 Saltire Award Certificates in recognition of volunteering by children and young people in North Lanarkshire.
- VANL continued to actively promote volunteering through a section on VANLs new website and on social media. VANL also runs a yearly 'Volunteers Week' digital campaign and provide volunteer staff days where VANL staff volunteer with local voluntary sector organisations.
- VANL launched a new Volunteer Database for North Lanarkshire in May 2024 using specialist volunteer management software "Kinetic". 80 organisations have registered and 75 volunteering opportunities have been promoted through the platform. 175 volunteers have also registered.
- VANL recruited a fixed term volunteer development officer to strengthen volunteering by and for children, young people and families.
- VANL facilitated and chaired 5 x NL Volunteering Partnership meetings to support delivery and revision of the North Lanarkshire Volunteering Partnership Strategy.

**Objective Two: VANL will provide or enable the provision of information, guidance and training to the CVS so they are better able to recover from the impact of the COVID-19 pandemic and respond to local needs more effectively.**

Achievement of this objective will be facilitated through:

- gathering, reviewing and sharing information – digitally and through events.
- provision of tailored guidance and support on issues such as set-up and governance; strategy and planning; HR; finance; ICT; performance management and evaluation - supported by the "Lasting Difference" approach and resources.
- supporting learning the CVS workforce by facilitating or providing access to online and in-person training.

#### **Objective Two: Performance April 2024 - March 2025**

##### **Information**

- VANL staff provided a wide range of relevant information to the NL CVS (and statutory partners) through a range of topical bulletins and alerts with links to our website including:
  - 12 funding e-bulletins and 11 funding alerts as noted above
  - 3 x Community Solutions bulletins
  - 2 x Mental Health and Wellbeing Bulletins
  - 1 x Children, Young People and Families bulletin
  - 1 x Community Wealth Building Bulletins

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

- Issued 24 x e-alerts to VANL's full CVS mailing list to provide time-critical information on issues such as training, funding, events; surveys.
- Continued to build engagement through social media with a "post" reach of approximately 10,459 people a month on VANL's Facebook and approximately 17,881 on LinkedIn.
- Updated VANL's website with key CVS information and the latest related news about North Lanarkshire and the CVS.

### **Professional Guidance and Services**

- VANL staff provided capacity building guidance and support to NL CVS organisations and recorded the number of interactions for each type of support provided as follows:
  - Income Generation – 249
  - Governance – 55
  - Start Up – 29
  - Climate / Green – 41
  - Human Resources – 17
  - Communications – 155
  - Signposting – 245
  - Preparation of accounts (Xero digital accountancy) – 30
  - Payroll - 4
  - Independent Examination – 10
  - Volunteering – 167
  - Evaluation – 78
  - Legal Structures – 38
  - Organisational Reviews – 98
  - Safeguarding – 6

### **Training**

- VANL staff organised and delivered the following training sessions for NL CVS organisations during 2024-25:
  - Child Protection Training – 4 sessions with 60 participants
  - Community Mental Health and Wellbeing Fund (phase 4) info session – 52 participants
  - Children and young people mental health fund – learning and improvement session – 11 of the funds leads participated.
  - Care Opinion introductory session – 6 participants
  - Successful Funding Applications – 21 participants
  - Charity Trustees training – 3 sessions with 21 participants
  - Volunteering training – 2 sessions with 7 participants
  - Demonstrating Impact – 1 session with 5 participants
  - Organisational Legal Structures – 1 session with 9 participants
  - Management Committee Roles – 2 sessions with 28 participants

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

- Training was also provided to locality hosts and consortium members with the aim to support effective delivery and assessment of the Local Activity Fund. There were 60 participants involved across 3 training sessions.

**Objective Three: VANL will support CVS and cross-sector collaboration for an inclusive and green recovery from COVID-19 in North Lanarkshire which improves wellbeing and equality through action to tackle key challenges such as the climate emergency; poverty, mental health; and digital inclusion.**

This objective will support delivery of:

- the Plan for North Lanarkshire and COVID-19 Recovery Plans.
- associated NL-wide strategies on issues such as climate; children; digital inclusion; economic recovery and employability; mental health and wellbeing.
- the nine Local Outcome Improvement Plans developed with local people and the CVS.

VANL will facilitate achievement of this objective through the following:

- Increasing understanding and appreciation of the vital role of the CVS and volunteering by:
  - capturing, analysing and sharing information about the role and work of the CVS and volunteering.
  - supporting the CVS to improve assessment and reporting of its contribution and impact.
- Supporting effective communications with all stakeholders.
- Supporting the CVS to share information, provide support and work together by convening and supporting the CVS Partnership Group and NL-wide CVS thematic networks on key issues including: Children, Young people and Families; Climate Emergency; Employability; Mental Health and Wellbeing.
- Supporting CVS engagement and influence in the NLP across NL and nine localities.
- Supporting CVS engagement with other key NL-wide and pan-Lanarkshire partnerships.
- Supporting effective cross-sector collaboration on climate action by taking the lead-partner role for NLP's Action Together on Climate initiative – ACT Now NL.
- Hosting and managing the Health and Social Care Community Solutions Programme.
- Convening and supporting the North Lanarkshire cross-sector Volunteering Partnership.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

- Supporting learning and improvements in North Lanarkshire through participation in key national fora, including the national Third Sector Interface Networks.

### **Objective Three: Performance: April 2024-March 2025**

#### **Capturing and Sharing Information About the CVS in North Lanarkshire**

- Started development of a new internal database to improve the information we capture and share regarding CVS.
- Actively promoted A Local Information System for Scotland (ALISS) to all CVS organisations in North Lanarkshire to support provision of more accurate information on the services they provide to the public and the workforce in both the CVS and public sector.
- VANL's current website has over 150 unique visitors each month and is updated regularly with key information such as funding, training and networking opportunities.
- VANL has over 1,500 followers on Facebook and over 270 on LinkedIn, both of which are regularly updated with relevant content.

#### **Supporting NL CVS Sector Networks**

- VANL organised and convened four meetings of the CVS Partnership Group, which supports representatives from CVS NL-wide thematic networks and community fora to share information and take co-ordinated action on key strategic issues.
- VANL staff planned, convened and hosted the following NL CVS network meetings and events to support information sharing, CVS collaboration and partnership working with the public sector and key partnership fora.
  - 2 meetings of the NL CVS **Children, Young People and Families Network**.
  - 5 meetings of the NL CVS **Employability Network**.
  - 2 meetings of the NL CVS **Home Visiting and Befriending Network**.
  - 4 meetings of the NL CVS **Mental Health and Well-being Network**.
  - Eight **CVS Locality meetings** – four held twice a year in four localities.
  - **The annual CVS Conference** on the theme of CVS Growth, Sustainability and Collaboration.

#### **Supporting Cross-sector Partnership Working**

VANL supported CVS representation, engagement and influence in the following partnerships and initiatives throughout 2024-25:

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

#### **North Lanarkshire Community Planning Partnership (NLP) Strategic Leadership Board (SLB)**

- The NLP SLB supports strategic planning and collective leadership for community planning in NL. Meetings are held quarterly, with additional workshops. Priority themes for 2024-25 were:
  - Climate Action
  - Community Engagement
  - Mental Health
- VANL supports formal representation of the NL CVS on the SLB through the Chair of the CVS Partnership Group and through VANL's CEO
- VANL's CEO also participates in SLB meetings as the lead officer for NLP's Action on Climate Together initiative – ACT Now NL (see below).

#### **Community Boards**

- There are nine Community Planning localities in North Lanarkshire, supported by nine Community Boards with membership comprising residents and staff from local NL CVS organisations and VANL as well as staff from NLC, NHSL, Police Scotland and Scottish Fire and Rescue.
- Community Boards meet quarterly to discuss and agree local action to improve lives, supported by nine Local Outcome Improvement Plans developed collaboratively during 2021.

During this period VANL staff work closely with statutory partners and CVS organisations to support community planning and community boards as a partner organisation of the NLP as follows:

- Planning and participation in four Community Board meetings a year in each of the nine community planning localities.
- Support for various Community Board sub-groups to facilitate action on key priorities including mental health, transport, digital inclusion, tackling poverty, environment and climate emergency.
- Supporting CVS contributions to deliver on the nine Local Outcome Improvement Plans (LOIPs) through our capacity building and other support for the CVS.
- Contributing to preparation of quarterly LOIP monitoring reports which are shared with the SLB to provide progress reports

#### **Children's Services Partnership (CSP)**

VANL is a partner organisation of the CSP and in this role supports CVS engagement and influence in the CSP through participation in the Board; Officers' Group; and various working groups. During this period, VANL staff supported CVS involvement in developing the new Children's Services Plan for NL.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

#### **Community Justice Partnership (CJP)**

VANL staff reviewed its support on these issues during this period and will support wider CVS engagement in community justice and safety issues through our community planning and Community Solutions work.

#### **Health and Social Care NL (HSCNL)**

VANL is a partner organisation of HSCNL and in this role supports CVS engagement and influence in HSCNL through participation in key groups including:

- Integration Joint Board (VANL's CEO is a member on behalf of the NL CVS).
- Strategic Leadership Team (VANL is represented on this group by the Deputy CEO).
- Mental Health and Wellbeing Strategy Board and working groups (VANL's CEO is a member of the Board and Good Mental Health for All Working Group on behalf of the CVS).

#### **NL Local Employability Partnership**

VANL's Employability Lead and VANL's Head of Community Wealth Building represents the NL CVS on the NL LEP on behalf of the Employability Network to support CVS engagement, influence and access to funding. VANL's representative actively supported distribution of NOLB funding to the CVS in 2024-25.

#### **NL Tackling Poverty Strategy**

VANL staff support the NL CVS to contribute to delivery of the NL Tackling Poverty Strategy through participation in the following groups:

- Cross-Sector Tackling Poverty Officers' Group (VANL Community Development Manager and Senior Children, Young People and Families Officer) and associated subgroups which include The Food Poverty Action Group and Fuel Poverty.

#### **NL Social Enterprise Group**

VANL's Head of Community Wealth Building and VANL's Income Generation Lead are members of this group, participating in meetings throughout this period (usually quarterly) to support delivery of the North Lanarkshire Social Enterprise Framework, Key progress during this period included:

- Development of North Lanarkshire Social Enterprise Support with UK Shared Prosperity Funds
- Reporting on VANLs contribution to NL Social Enterprise Framework Action Plan

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

#### **NLP Community Wealth Building Partnership Group**

Worked alongside partners to create a partnership approach to Community Wealth Building within the public, business and community and voluntary sectors in North Lanarkshire.

The CWB partnership group's work will assist in meeting the legislative requirements of the Community Wealth Building Bill when they come into force and work has already commenced to develop an implementation plan and associated actions.

#### **Hosting and Facilitating North Lanarkshire Partnership Programmes and Initiatives**

##### **Action on Climate Together North Lanarkshire – ACT Now NL Initiative**

VANL hosts and co-ordinates ACT Now NL on behalf of NLP. Key progress during 2024-25 included:

- Organising and facilitating partnership meetings to review the project plan and terms of reference
- Recruiting new project members (New College Lanarkshire and Lanarkshire Climate Action Hub)
- VANL continued to promote the Community Climate Pledge to the local Voluntary Sector, encouraging all organisations to sign up to adhere to the 6 statements included within the Pledge.
- VANL continued to promote the Six North Lanarkshire Community Climate Action Guides, which are available to download free of charge on the ACT Now website.

#### **Community Solutions Programme**

VANL continued to host and manage the major Health and Social Care Community Solutions Programme involving:

- Managed allocation of over £3.4 million in funding awards to NL CVS organisations to provide community-led and based support to vulnerable groups including:
  - advocacy and guidance on self-directed support
  - befriending for isolated older adults and young people
  - carers' support
  - community alarms support
  - healthy eating support
  - hospital discharge support
  - mental health and wellbeing
  - physical activity support
  - support for people being discharged from hospital.
- Support for six locality CVS "host" organisations, which convene and support six cross-sector consortia to share information, improve joint working and allocate their Local Activity Funding to a total of £383,648.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

Separate, comprehensive Annual Reports are available online.

#### **North Lanarkshire Volunteering Partnership (NLVP)**

The North Lanarkshire Volunteering Partnership was established by VANL in February 2020 to support improved collaboration between the CVS and public sector on volunteering. In 2021-22 VANL supported members to develop a first North Lanarkshire Volunteering Strategy, which was formally approved by the NLP Strategic Leadership Board and UHSCNL in 2023.

During the period 2024/25 - VANL staff supported delivery of the strategy directly and with partners, facilitated by a Strategy Delivery Plan. VANL staff also:

- facilitated a refresh of the Partnership Group members
- convened and chaired 5 meetings of the Partnership Group with a focus on strategy revision.

#### **Supporting Regional and National Work to Benefit North Lanarkshire CVS**

The majority of VANL's work is in North Lanarkshire. However, VANL staff also participate in various regional and national networks to benefit North Lanarkshire as well as other localities.

VANL staff participated in the following regional partnerships and networks:

- **The Lanarkshire Green Health Partnership** – which supports improved health by connecting people to nature
- **Lanarkshire Resilience Partnership (LRP)** – which supports a co-ordinated approach to emergency response, including the COVID pandemic.

VANL is one of 32 Third Sector Interfaces (TSIs) in Scotland – which are based in each local authority area. VANL's CEO is an active member of the TSI Chief Officers' Network and other VANL staff participate in various practitioner forums to support learning and improved practice.

**Strategic Objective Four:** VANL is an effective and sustainable organisation which is evidenced by:

- the positive impact of delivering our Strategic Objectives through evaluation.
- compliance with charity and other relevant laws, regulation and good practice.
- accreditation through relevant quality schemes.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

VANL will support achievement of this objective as follows.

- Ensuring compliance with charity law, regulation and good practice including:
  - Scottish Charity Law and Scottish Good Governance Code
  - charity finance regulations
  - adoption and application of the respected “[Lasting Difference](#)” approach to leading and managing a charity
- Being a fair, empowering, caring and equal opportunities employer, which supports employee effectiveness and wellbeing as evidenced by our commitment to fulfil the [Fair Work Convention and](#) independent [Investors in People](#) accreditation.
- Being a financially sustainable organisation, supported through adequate grant and trading income and through sound financial management, including an appropriate level of unrestricted reserves.
- Demonstrating the quality of our work through self-assessment and reporting using tailored performance management and outcome evaluation.

#### **Objective Four: Performance: April 2024-March 2025**

- VANL planned and agreed its approach to capture outcome data and support learning and improvement. This will be supported through a mix of stakeholder surveys and learning and improvement events.
- VANL fulfils legal governance requirements for Scottish Charities and supports good governance practice as set out below.
- VANL became an accredited provider of the “Lasting Difference” approach to CVS sustainability and effectiveness in 2020 and applies this approach within VANL (as well as the wider NL CVS as indicated above). During this period, VANL renewed its accreditation.
- VANL is an accredited at Gold level for Investors in People and aims to secure Platinum accreditation.
- VANL increased its income and met its unrestricted reserves target during 2024-25.

## **6. Financial Review**

VANL's principal source of income is grants funding from the Scottish Government and North Lanarkshire Council and funding from Health and Social Care North Lanarkshire to deliver the Community Solutions Programme. VANL also generates some modest additional income through provision of services such as Digital Community Accounting Service.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

Total income received in the year to March 2025 was £1,015,967 (2024: £1,105,534) whilst expenditure costs were £1,040,469 (2024: £992,734). This resulted in a deficit of £24,502 (2024: £22,800 surplus). Closing reserves at the balance sheet date were £451,349 (2024: £475,851) consisting of £307,448 unrestricted funds (2024: £286,163) and £143,901 restricted funds (2024: £189,688).

#### **6.1 Reserves policy**

If VANL needs to cease operation and close, it would aim to do so in a managed way over three months, meeting operating costs for this period from its budgeted income being £253,992 (2024: £253,884).

VANL aims to hold enough unrestricted reserves to meet the following additional closure costs.

- Staff statutory redundancy costs, which will be updated monthly.
- Pay in lieu of notice costs for staff required to work until closure date to facilitate an effective managed closure.
- Contractual liabilities.

VANL also aims to continue to moderately increase its unrestricted reserves beyond the minimum level required to support investment in other business and organisational development activities.

#### **7. Future Plans**

VANL is committed to developing and strengthening its support to the NL CVS, cross-sector working and volunteering in North Lanarkshire in the years ahead. Our work for the sector is informed by:

- Consultation, engagement and communication with the community and voluntary sector on their challenges, issues, needs and priorities and being the effective voice of the CVS
- the national policy and practice context, including national outcomes for TSI's; national guidance for social enterprise and for volunteering
- the local policy context, including community planning and the new Plan for North Lanarkshire
- recognised good practice and learning from feedback and evaluation of the work we provide

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

#### **7.1 Supporting the NL Community and Voluntary Sector and Organisations**

- VANL will continue to provide organisational development to NL CVS organisations to help them improve effectiveness and sustainability, including governance, funding, management and evaluation - informed by the Lasting Difference approach.
- VANL will work with national and local partners to strengthen community-led social enterprise in North Lanarkshire.
- VANL will work with the NL CVS and statutory partners to review and strengthen the CVS's engagement and influence over local policy and services through key partnerships as above to help improve wellbeing and equality of North Lanarkshire residents.
- VANL will work with the CVS to capture more reliable data and evidence on the sector's collective contribution and impact in North Lanarkshire and report and promote this more effectively.
- VANL will work with CVS organisations and public sector partners to develop and implement a strategic approach to strengthening and investing in the NL CVS, including improved arrangements for grant funding, commissioning and procurement.
- VANL will evidence the impact on the CVS of the cost-of-living crisis and related cuts in funding from key stakeholders.

#### **7.2 Volunteering Support**

- VANL will continue to support development of volunteering across North Lanarkshire with CVS organisations, statutory and business partners, supported by the Volunteering Partnership.
- VANL will continue to promote the benefits of volunteering and provide effective direct support to individuals wishing to volunteer and to volunteer-involving organisations, including Volunteer Friendly accreditation.
- VANL will work with others to increase the number of volunteers through different routes, including Saltire Awards for young people and Employer Supported Volunteering.

#### **7.3 Action on Climate Together – ACT Now NL**

VANL will continue to support ACT Now NL with a focus on the Community Climate and Green Wellbeing Project.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

#### **7.4 Community Solutions Programme**

VANL will continue to host and manage the CS Programme effectively, including:

- seeking additional funding to be managed through the programme to increase synergy and impact.
- Supporting, reviewing and strengthening CS Programme Evaluation, Learning and Improvement arrangements.
- improving CS's external communications to increase awareness and understanding of the programme and its achievements.
  - Developing a new model that will encourage consistency and a pipeline approach aimed at enhancing the opportunities for longer-term service redesign.
  - Developing a new interim Community Solutions Strategy for the years 2025-2027.

#### **7.5 Improving VANL's Effectiveness**

VANL is committed to delivering high-quality work that is beneficial to the CVS, statutory partners and the wider public in North Lanarkshire. We will continue to take our learning and continuous improvement approach to our work supported by:

- the "[Lasting Difference](#)" approach to charity sustainability.
- Investors in People
- independent audit
- stakeholder feedback
- and, from 2024, self-assessment through the Charity Excellence Framework.

### **8. Governance and Management**

#### **8.1 Governing document**

The organisation is a Scottish Charitable Incorporated Organisation, incorporated on 22 March 2017, having previously been a charitable company limited by guarantee, incorporated on 27 November 2009 and registered as a charity in Scotland. 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. Voluntary Action North Lanarkshire (VANL) was formed through the amalgamation with two predecessor organisations, North Lanarkshire Volunteering Development Agency and CVS North Lanarkshire. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **8.2 Trustees**

The directors of the company are also Scottish Charitable Incorporated Organisation trustees for the purposes of charity law. The Memorandum and Articles of Association contain clear and specific guidelines that outline the processes and procedures for the appointment of the directors.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

On 31 March 2025, the Board of Directors consisted of eight trustees who had all been appointed as per the procedures laid down within the Articles of Association. During the year, two trustees resigned.

Given that the focus of the organisation's work is related to developing volunteering and the community and voluntary sectors across the North Lanarkshire area, directors seek to ensure appropriate geographic and thematic coverage is reflected on the Board. Current directors bring a broad and diverse set of skills and experience to the table and represent a range of sectoral interests.

All current trustees live and/or work in the local area and are very familiar with the work of the organisation. Trustees are supported to deliver their role effectively through provision of key information on VANL's governance, strategy, corporate policies and operations. Trustees meet through a cycle of quarterly meetings; receive email and other communications from the CEO as required; and are offered training and development opportunities.

New trustees are recruited through an open and transparent process, with new appointments approved by the Board. All new trustees receive induction and ongoing support as required.

### **8.3 Governance Arrangements**

VANL's Board of Directors meet at least quarterly and are responsible for the strategic direction and policy of the charity.

A Finance, Governance and Risk sub-committee meets at least quarterly to review financial matters, governance matter, and organisational risk matters as well as providing guidance to the CEO and support reporting to the Board.

An HR and Operations sub-committee meets quarterly to review HR and operational matters, providing guidance to the CEO and support reporting to the Board.

A scheme of delegation is in place and day-to-day responsibility for the provision of services and all operational matters rest with the CEO. The CEO has full delegated authority and responsibility for all operational matters including finance, employment and project-related activity.

### **8.4 Corporate Management Team**

- CEO – David Wood
- Deputy CEO – Operations - Kirsty Struthers
- Deputy CEO – Strategy - Thomas Moan
- Head of Finance: Mohamed Ashour
- Head of Corporate Services: Ryan Young

### **8.5 Health and Safety**

VANL has a health and safety policy approved and reviewed by the Board, with operational responsibility delegated to the CEO, with the Board receiving health and safety reports annually or on an as needed basis.

### **8.6 Risk management**

Directors of the company have devolved to the CEO responsibility to develop, maintain and report on a Risk Register for the organisation to ensure:

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Report of the Trustees for the year ended 31 March 2025**

- Regular review of the risks that the organisation may face (at least quarterly)
- The establishment of systems and procedures to mitigate identified risks
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

The CEO reports formally to trustees on areas of actual or potential risk through reports to the Finance, Governance and Risk Committee and the Board.

Risks are minimised by the implementation of procedures for authorisation of all financial transactions and to ensure consistent quality of delivery of VANL's work, supported by VANL's commitment to quality and improvement as demonstrated by its commitment to the Lasting Difference approach and Investors in People accreditation. A scheme of delegated authority has been agreed and implemented.

#### **9. Statement of Trustees Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

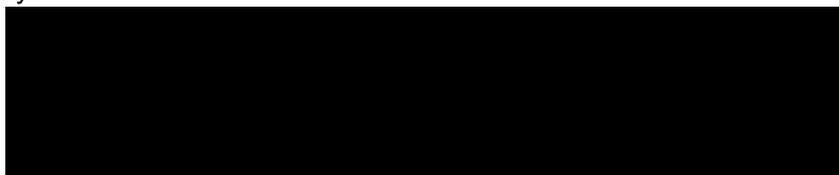
The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. This Report has been prepared in accordance with the 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).

Approved by order of the board of trustees on 11 December 2025 and signed on its behalf by:



## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Opinion**

We have audited the financial statements of Voluntary Action North Lanarkshire SCIO (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOLUNTARY ACTION NORTH LANARKSHIRE**

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 19, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOLUNTARY ACTION NORTH LANARKSHIRE**

### **Extent to which the audit was considered capable of detecting irregularities including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector it operates in we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries

### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.
- Review of journals included but was not limited to the following areas:
  - Depreciation;
  - Prepayments & accrued income;
  - Accruals & deferred income;
  - Other creditors;
  - Wages & salaries; and
  - Allocation of costs between restricted / unrestricted funds.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOLUNTARY ACTION NORTH LANARKSHIRE**

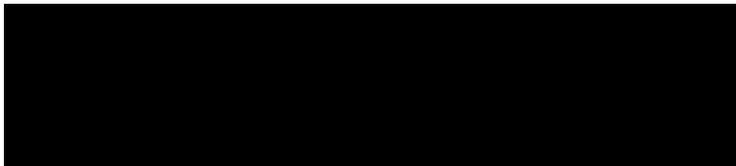
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



*For and on behalf of Wbg (Audit) Limited, Statutory Auditor*

Date: 11/12/2025

168 Bath Street  
Glasgow  
G2 4TP

**VOLUNTARY ACTION NORTH LANARKSHIRE**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025**  
(Including an Income and Expenditure account)

Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£	£	£	£
<b>Income and endowments from:</b>						
5	436,468	-	436,468	455,535	-	455,535
6	21,542	536,751	558,293	25,827	509,909	535,736
7	21,206	-	21,206	24,263	-	24,263
	<b>479,216</b>	<b>536,751</b>	<b>1,015,967</b>	<b>505,625</b>	<b>509,909</b>	<b>1,015,534</b>
<b>Expenditure on:</b>						
8	457,589	582,880	1,040,469	432,244	560,490	992,734
	<b>457,589</b>	<b>582,880</b>	<b>1,040,469</b>	<b>432,244</b>	<b>560,490</b>	<b>992,734</b>
	21,627	(46,129)	(24,502)	73,381	(50,581)	22,800
16	(342)	342	-	168	(168)	-
	<b>21,285</b>	<b>(45,787)</b>	<b>(24,502)</b>	<b>73,549</b>	<b>(50,749)</b>	<b>22,800</b>
Funds reconciliation						
16	286,163	189,688	475,851	212,614	240,437	453,051
16	307,448	143,901	451,349	286,163	189,688	475,851

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

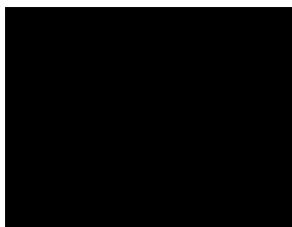
**VOLUNTARY ACTION NORTH LANARKSHIRE**

**BALANCE SHEET AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	13	4,725	7,052
<b>Total fixed assets</b>		<u>4,725</u>	<u>7,052</u>
<b>Current assets:</b>			
Debtors	14	45,163	580,003
Cash at bank and in hand	19	662,111	1,042,500
<b>Total current assets</b>		<u>707,274</u>	<u>1,622,503</u>
<b>Liabilities:</b>			
Creditors falling due within one year	15	(260,650)	(1,153,704)
<b>Net current assets</b>		<u>446,624</u>	<u>468,799</u>
<b>Net assets</b>		<u>451,349</u>	<u>475,851</u>
<b>The funds of the charity:</b>			
Restricted income funds	16	143,901	189,688
Unrestricted funds	16	307,448	286,163
<b>Total charity funds</b>		<u>451,349</u>	<u>475,851</u>

Approved by the trustees on 11 December 2025 and signed on their behalf by:

Name:



**VOLUNTARY ACTION NORTH LANARKSHIRE****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 31 MARCH 2025**

	Note	2025 £	2024 £
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash (used in) operating activities</b>	<b>18</b>	(359,183)	(233,373)
<b>Net cash (used in) investing activities</b>			
Interest received		(21,206)	(24,263)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		(380,389)	(257,636)
Cash and cash equivalents brought forward	<b>19</b>	1,042,500	1,300,136
<b>Cash and cash equivalents carried forward</b>	<b>19</b>	<hr/> 662,111	<hr/> 1,042,500
		<hr/>	<hr/>

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. Accounting Policies**

##### **(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements. Accordingly, the financial statements are prepared on a going concern basis.

##### **(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

##### **(c) Income recognition**

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

Donations, are recognised when the Trust 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 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 those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. Accounting Policies (continued)**

##### **(d) Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

Expenditure on charitable activities includes the direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

##### **(e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage and time spent in relation to each charitable activity. The allocation of support and governance costs is analysed in note 9.

##### **(g) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historical cost. Depreciation is charged as follows:

Improvements to property	- over the term of the lease
Fixtures & Fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **(i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **(j) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **(k) Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **(l) Taxation**

The SCIO is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the SCIO is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

## **2. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**Depreciation of fixed assets** – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

**Allocation of expenditure between activities** – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

## VOLUNTARY ACTION NORTH LANARKSHIRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

#### 2. Judgements and key sources of estimation uncertainty (continued)

**Leases** - Determine whether leases entered into by the charity either as a lessor or a lease are operating or finance leases. These decisions depend on an assessment of whether the risk and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis

#### 3. Legal status of the Trust

The charity is a Scottish Charitable Incorporated Organisation (SCIO).

#### 4. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil). During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

#### 5. Income from donations and legacies

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants and donations	436,468	455,535
	<u>436,468</u>	<u>455,535</u>

#### 6. Income from charitable activities

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Charitable activities	558,293	535,736
	<u>558,293</u>	<u>535,736</u>

#### 7. Investment Income

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank Interest	21,206	24,263
	<u>21,206</u>	<u>24,263</u>

**VOLUNTARY ACTION NORTH LANARKSHIRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**8. Expenditure on charitable activities**

	<b>Charitable Activity</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Staff costs	826,139	826,139
Volunteer expenses	6	6
Training and development	11,308	11,308
Office Costs	5,328	5,328
Venue hire	1,210	1,210
Work from home allowance	7,186	7,186
Property costs	10,329	10,329
Utilities	16,139	16,139
Insurance	6,810	6,810
IT/computers	12,070	12,070
Telephone	10,312	10,312
Administration	24,956	24,956
Professional fees	14,760	14,760
Recruitment fees	1,621	1,621
Depreciation	2,327	2,327
Governance costs (note 9)	20,412	20,412
Support costs (note 9)	69,556	69,556
	<u>1,040,469</u>	<u>1,040,469</u>

	<b>Charitable Activity</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	725,249	725,249
Volunteer expenses	119	119
Training and development	5,391	5,391
Office Costs	3,289	3,289
Venue hire	5,132	5,132
Work from home allowance	6,504	6,504
Loss on asset disposal	465	465
Property costs	9,930	9,930
Utilities	16,438	16,438
Insurance	7,223	7,223
IT/computers	9,887	9,887
Telephone	11,976	11,976
Administration	55,314	55,314
Professional fees	14,429	14,429
Recruitment fees	5,794	5,794
Depreciation	3,565	3,565
Governance costs (note 9)	25,631	25,631
Support costs (note 9)	86,398	86,398
	<u>992,734</u>	<u>992,734</u>

## VOLUNTARY ACTION NORTH LANARKSHIRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

#### 9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated 2025 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	82,098	12,542	69,556	Staff time
<b>Total</b>	<b>82,098</b>	<b>12,542</b>	<b>69,556</b>	

Cost type	Total allocated 2024 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	103,461	17,063	86,398	Staff time
<b>Total</b>	<b>103,461</b>	<b>17,063</b>	<b>86,398</b>	

Governance costs:	2025 £	2024 £
Auditor's remuneration	7,870	8,568
Support costs (see above)	12,542	17,063
	<b>20,412</b>	<b>25,631</b>

#### 10. Analysis of staff costs and remuneration of key management personnel

	2025 £	2024 £
Salaries and wages	720,251	679,093
Social security costs	66,905	54,554
Other pension costs	43,572	39,737
Redundancy costs	10,018	8,134
<b>Total staff costs and employee benefits</b>	<b>840,746</b>	<b>781,518</b>

No employee had employee benefits in excess of £60,000 (2024: 1).

	2025 £	2024 £
£60,001 - £70,000	-	1

One employee (2024: one) was made redundant in the year

**VOLUNTARY ACTION NORTH LANARKSHIRE****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****10. Analysis of staff costs and remuneration of key management personnel (continued)**

	<b>2025 No.</b>	<b>2024 No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	24	23
	<b>2025 £</b>	<b>2024 £</b>
Key management personnel remuneration	196,755	223,597

**11. Net income/(expenditure) for the year**

<b>This is stated after charging:</b>	<b>2025 £</b>	<b>2024 £</b>
Depreciation	2,327	3,565
Auditor's remuneration:		
Audit fees	7,870	8,568

**12. Government Grants**

	<b>2025 £</b>	<b>2024 £</b>
NLC Core Funding	172,379	191,533
Scottish Government	263,744	263,744
Total	436,123	455,277

**13. Tangible Fixed Assets**

	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2024	22,844	22,844
Disposals	(225)	(225)
At 31 March 2025	22,619	22,619
<b>Depreciation</b>		
At 1 April 2024	15,792	15,792
Charge for the year	2,327	2,327
On disposals	(225)	(225)
At 31 March 2025	17,894	17,894
<b>Net book value</b>		
At 31 March 2025	4,725	4,725
At 31 March 2024	7,052	7,052

**VOLUNTARY ACTION NORTH LANARKSHIRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**14. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	37,622	538,721
Accrued income	2,420	36,342
Prepayments	5,121	4,940
	<u>45,163</u>	<u>580,003</u>

**15. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,176	31,923
Other creditors	22,208	34,027
Taxation and social security costs	21,177	27,773
Funds held as custodian	213,089	1,059,981
	<u>260,650</u>	<u>1,153,704</u>

## VOLUNTARY ACTION NORTH LANARKSHIRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 16. Analysis of charitable funds

Analysis of Fund movements 2025	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
<b>Designated Funds</b>					
Fixed Asset Fund	7,052	-	(2,327)	-	4,725
NL Community Lottery Fund	7,227	7,304	-	-	14,531
<b>Total designated funds</b>	<b>14,279</b>	<b>7,304</b>	<b>(2,327)</b>	<b>-</b>	<b>19,256</b>
General funds	271,884	471,912	(455,262)	(342)	288,192
<b>Total unrestricted funds</b>	<b>286,163</b>	<b>479,216</b>	<b>(457,589)</b>	<b>(342)</b>	<b>307,448</b>
<b>Restricted fund</b>					
Act Now	1,981	-	(1,980)	(1)	-
CS Prevention and Early Intervention	(24,429)	110,302	(85,874)	1	-
CS Social Prescribing	18,985	(728)	(2,632)	-	15,625
Improving Cancer Journey	(8,468)	15,515	(7,465)	418	-
CCB & CS VANL Event	4,082	6,000	(7,469)	-	2,613
CS Capacity Building	50,464	128,000	(166,034)	-	12,430
CS Carer Breather	9,579	15,000	(24,578)	(1)	-
Locator	723	-	(130)	(593)	-
Resettlement & Equalities Support	11,253	-	(11,318)	65	-
Lanarkshire Climate Action Hub	10,155	-	(10,608)	453	-
CS Community Mental Health & Wellbeing	85,340	55,998	(53,278)	-	88,060
CYP Mental Health & Wellbeing	9,157	18,500	(23,856)	-	3,801
Green Health Volunteering	-	15,000	(10,000)	-	5,000
CS Hosting & Management	20,866	129,141	(142,671)	-	7,336
Equalities & Human Rights	-	2,420	(2,420)	-	-
Employability Development	-	41,603	(32,567)	-	9,036
<b>Total restricted funds</b>	<b>189,688</b>	<b>536,751</b>	<b>(582,880)</b>	<b>342</b>	<b>143,901</b>
<b>TOTAL FUNDS</b>	<b>475,851</b>	<b>1,015,967</b>	<b>(1,040,469)</b>	<b>-</b>	<b>451,349</b>

## VOLUNTARY ACTION NORTH LANARKSHIRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 16. Analysis of charitable funds (continued)

Analysis of Fund movements 2024	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
<b>Designated Funds</b>					
Fixed Asset Fund	11,082	-	(4,030)	-	7,052
NL Community Lottery Fund	(2,858)	10,085	-	-	7,227
<b>Total designated funds</b>	<b>8,224</b>	<b>10,085</b>	<b>(4,030)</b>	<b>-</b>	<b>14,279</b>
General funds	204,390	495,540	(428,214)	168	271,884
<b>Total unrestricted funds</b>	<b>212,614</b>	<b>505,625</b>	<b>(432,244)</b>	<b>168</b>	<b>286,163</b>
<b>Restricted fund</b>					
Act Now	15,000	-	(13,019)	-	1,981
CS Management Information System	8,685	-	(11,850)	3,165	-
CS Prevention and Early Intervention	-	66,152	(90,581)	-	(24,429)
CS Social Prescribing	27,041	13,794	(21,850)	-	18,985
Improving Cancer Journey	-	18,498	(20,267)	(6,699)	(8,468)
CCB & CS VANL Event	4,000	6,000	(5,918)	-	4,082
CS Capacity Building	24,614	128,000	(102,150)	-	50,464
CS Carer Breather	-	15,000	(5,421)	-	9,579
Locator	832	-	(109)	-	723
Community Agreement	17,286	-	(20,661)	3,375	-
Resettlement & Equalities Support	33,244	1,305	(23,296)	-	11,253
Lanarkshire Climate Action Hub	-	20,000	(9,845)	-	10,155
CS Community Mental & Wellbeing	46,264	56,019	(16,943)	-	85,340
CS Supplementary	2,914	-	(2,905)	(9)	-
CYP Mental Health & Wellbeing	4,030	53,000	(47,873)	-	9,157
Green Health Volunteering	10,000	-	(10,000)	-	-
CS Hosting & Management	30,707	132,141	(141,982)	-	20,866
Support for Saltire Awards	15,820	-	(15,820)	-	-
<b>Total restricted funds</b>	<b>240,437</b>	<b>509,909</b>	<b>(560,490)</b>	<b>(168)</b>	<b>189,688</b>
<b>TOTAL FUNDS</b>	<b>453,051</b>	<b>1,015,534</b>	<b>(992,734)</b>	<b>-</b>	<b>475,851</b>

## VOLUNTARY ACTION NORTH LANARKSHIRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

#### 16. Analysis of charitable funds (continued)

The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

**Fixed asset fund** – represents the book value of the charity's fixed assets. These funds cannot be readily spent.

**NL Community Lottery fund** – represents a project for which VANL had paid a set up fee in advance.

Restricted funds comprise:

**Act Now** - Funding from North Lanarkshire Council to support employment of a part time post to support the North Lanarkshire Partnership Action on Climate Together Initiative.

**CCB & CS VANL Event** - This funding supported a annual event for Community Solutions funded projects and other stakeholders.

**Community Agreement** – funding from North Lanarkshire Council to support discussions aimed at strengthening trust and joint working across North Lanarkshire between residents, the community and voluntary sector; public sector and local businesses to improve the wellbeing of our communities and people.

**Resettlement & Equalities Support** – funding from NHS Lanarkshire to strengthen the 'supply' end of social and community supports to refugees, asylum seekers or other displaced people resettled within North Lanarkshire.

**CS Community Mental Health & Wellbeing** – Funding from the Scottish Govt. to enable VANL to manage a £1.6 million fund for the community and voluntary sector to enable them to provide increased community-based mental health and wellbeing support for people over 18.

**CS Capacity Building** – funding from HSCNL aimed at improving the capacity of the Community Solutions programme.

**CS Social Prescribing** - funding for VANL to undertake a scoping study to inform development of social prescribing in North Lanarkshire, with a focus on developing the capacity of the community and voluntary sector to provide support to individuals referred through primary care.

**CS Prevention & Early Intervention** – Funding to support Improving Lives Initiative within the Community Solutions Programme (wage and associated expenses from Sep 22 & Mar 23).

**CS Management Information System** – This project supported improved monitoring, evaluation and reporting of funded Community Solutions.

**CS Supplementary** - Funding from Health and Social Care NL to provide VANL with additional capacity to develop and manage the Community Solutions programme and to pay for a review of their community engagement approach.

## **VOLUNTARY ACTION NORTH LANARKSHIRE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **16. Analysis of charitable funds (continued)**

**Children and Young People (CYP) Mental Health & Wellbeing** - Funding from North Lanarkshire Council for VANL to support development and delivery of funding to community and voluntary groups to provide improved community-based mental health and wellbeing support to children and young people up to the age of 25/6 in liaison with schools.

**CS Hosting & Management** – Accumulated Hosting & Management funds from North Lanarkshire Council in line with the current SLA.

**CS Carer Breather** – Funding from North Lanarkshire Council to enable community and voluntary organisations which receive funding through this scheme to enhance and extend regular and locally based support for carers.

**Green Health Volunteering** - Funding from NHS Lanarkshire to assist with VANL's Green Health Volunteering work across North Lanarkshire working with community and voluntary sector and volunteers.

**Improving Cancer Journey** – Funding from HSCNL, Macmillan Cancer Support, and the Scottish Government dedicated to cancer prevention and early diagnosis, enhancing care and support for those with a cancer diagnosis, and expanding resources for their caregivers. The initiative also aims to deepen CVS groups' understanding of the cancer journey and the specific needs of individuals, while increasing awareness of available CVS support services.

**Locator** – to support capture and sharing of information about Community and Voluntary Sector services through the online digital “locator” map.

**Lanarkshire Climate Action Hub** – Funding from the Rural Development Trust aims to drive transformational change across North Lanarkshire communities, helping them become climate-ready and supporting their transition to net zero.

**Support for Saltire Awards** – funds to promote celebrating, recognising and rewarding the commitment, contribution and achievements of young volunteers in Scotland, aged between 12 and 25.

**Equalities & Human Rights** - Funding from Inclusion Scotland to support a fixed-term, part-time intern to assist with VANL's internal and external communications.

**Employability Development** - Funding to help CVS organisations in North Lanarkshire build capacity and raise their profile, supporting them to maximise their contribution to improving employment outcomes for local citizens.

**VOLUNTARY ACTION NORTH LANARKSHIRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**17. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>
Fixed assets	4,725	-	4,725
Debtors	5,481	39,682	45,163
Cash	446,963	215,148	662,111
Current liabilities	(149,721)	(110,929)	(260,650)
	<u>307,448</u>	<u>143,901</u>	<u>451,349</u>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
Fixed assets	7,052	-	7,052
Debtors	580,003	-	580,003
Cash	852,812	189,688	1,042,500
Current liabilities	(1,153,704)	-	(1,153,704)
	<u>286,163</u>	<u>189,688</u>	<u>475,851</u>

**18. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2025 £</b>	<b>2024 £</b>
Net (expenditure)/income for the year (as per the Statement of Financial Activities)	(24,502)	22,800
Adjustments for:		
Interest received	21,206	24,263
Loss on disposal	-	465
Depreciation charges	2,327	3,565
Decrease/(Increase) in debtors	534,840	(502,804)
(Decrease)/Increase in creditors	(893,054)	218,338
<b>Net cash (used in) operating activities</b>	<u>(359,183)</u>	<u>(233,373)</u>

**VOLUNTARY ACTION NORTH LANARKSHIRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**19. Analysis of cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash in hand	662,111	1,042,500
<b>Total cash and cash equivalents</b>	<u>662,111</u>	<u>1,042,500</u>

**20. Operating leases**

At the balance sheet date, the charity had annual commitments under non-cancellable leases as set out below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
Within one year	15,595	15,595
In the second to fifth years inclusive	16,895	32,490
	<u>32,490</u>	<u>48,085</u>