

CHARITY
NO: SC028103

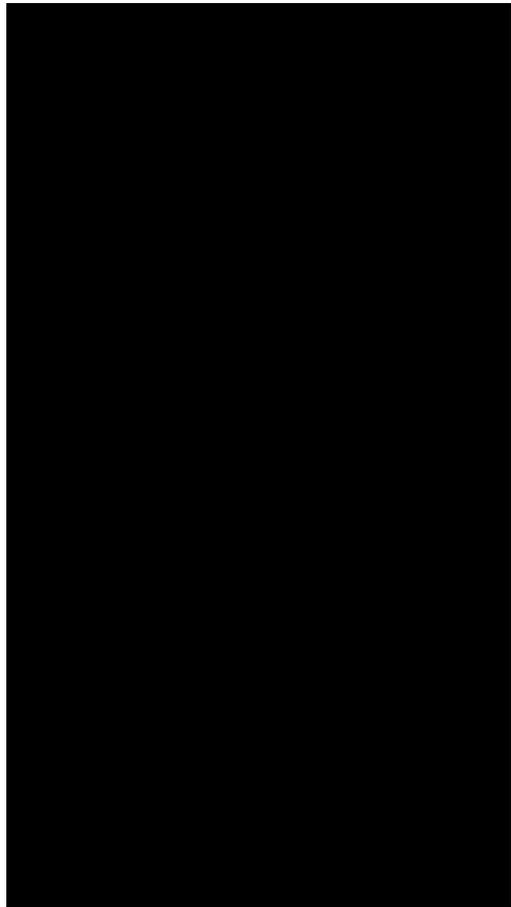
VOLUNTARY ACTION EAST RENFREWSHIRE SCIO
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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VOLUNTARY ACTION EAST RENFREWSHIRE SCIO
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees (SCIO)



Chief Executive Officer

Principal Office

Charity Number:

SC028103

Independent Auditors

Wbg (Audit) Ltd

168 Bath Street

Glasgow

G24TP

Bankers Unity Trust Bank plc
 Nine Brindley Place
 Birmingham
 B12HB

VirginBank
211 Fenwick Road
Giffnock
East Renfrewshire
G46 6JD

Triodos Bank
50 Frederick St
Edinburgh
EH21EX

Chairperson's Foreword

After being re-appointed as a trustee by the membership at our AGM in October 2024, I was then elected by the board to continue as Chair. Our board welcomed 4 new members and we continue to bring years of 3rd sector/community experience, knowledge and insight ensuring the smooth running of our organisation.

Throughout 2024/25, our community groups and organisations, public sector partners and, of course, residents in East Renfrewshire continued to face challenging times. However, as always, our team are grateful that our communities come together to ensure our most vulnerable residents feel supported and included across East Ren.

The VAER team have continued to develop their blended approach to delivery, using online platforms as well as traditional face to face events. We are particularly pleased to see an almost complete return to in-person events, drop ins and meetings; these always provide the richest sources of information. The benefits that an improved digital approach can make are evident in all of our work in; supporting volunteering, community engagement, social enterprise and community planning. However, nothing can replace the joy of bringing our communities together for a cuppa, a slice of cake and of course, a good old blether.

As always, I would like to take this opportunity to put on record my heartfelt thanks to our Chief Officer, [REDACTED] the entire VAER staff team, volunteers and trustees for their hard work and dedication throughout the year. It has been a year of big changes as VAER had no option but to leave our Kelburn Street home of 18 years in June '24. However, the staff and volunteers have worked tirelessly to make our new spaces at Busby Rd and Barrhead Centre as welcoming as possible.

I would also like to thank our partners across the 3rd Sector, East Renfrewshire Council and East Ren Health and Social Care Partnership. And finally, to our local volunteers, groups and organisations for their patience, creativity and willingness to work together.

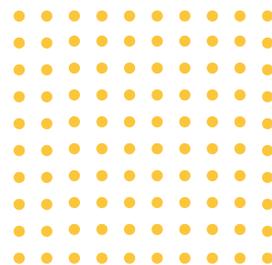
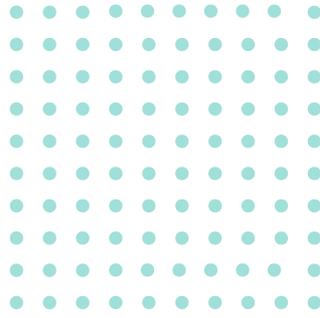
[REDACTED]

The Board of Voluntary Action East Renfrewshire SCIO (VAER) are proud to present the following report highlighting some of the key areas of work delivered by VAER. As ever our focus remains on supporting our communities through collaboration, learning and participation.

**VOLUNTARY ACTION EAST
RENFREWSHIRE SCIO**



**Trustees
Annual
Report
2024/25**



VAER continues to develop a strategic approach that encourages and facilitates citizen participation in planning, delivery and service design, in collaboration with local third sector and public sector organisations. By working in this way, we have acted as a strategic partner to improve outcomes within the local authority and improve wellbeing amongst local communities despite some of the most challenging circumstances we have ever faced locally, nationally and globally.

The landscape in which we operate remains challenging, demand on our sector has been steadily increasing accelerated by the pandemic and crystalised through the cost-of-living increases. During 2024-25 demand on our sector has continued to grow, driven by the long-term health impacts of covid, our demographic growth and on-going pressures on our public sector partners.

The continued economic hardships and external policy decisions are further straining the quality of life for East Renfrewshire's most vulnerable residents. Many of you witness these struggles daily, working tirelessly to support our communities. Our sector continues to play a critical role as a safety net, support provider and advocate for our communities.

VAER TSI continues to develop a strategic approach that encourages and facilitates citizen participation in planning, delivery and service design; in collaboration with local third sector and public sector organisations.



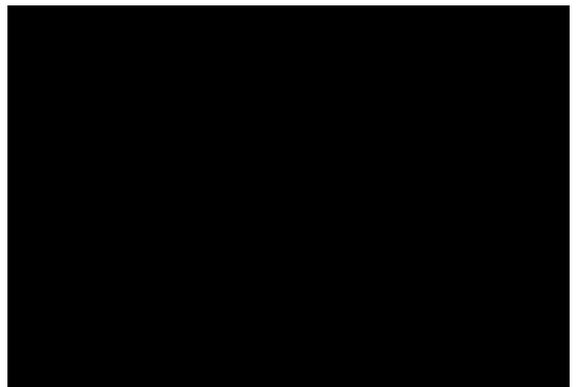
A message from our Chief Officer

- This year alone, the number of organisations we offered capacity supports to increased by 55%
- Our direct contact with individuals looking to volunteer increased by 73%
- Increased reliance on community supports has led to the need to develop a more targeted approach to our community directory with the development of our Additional Support needs directory and Cost of Living supports Directory

These figures emphasise the importance of our work and our collective need to advocate for sustainable funding and resources. As ever, the work we do would not be possible without the amazing partner organisations, fellow collaborators and fantastic volunteers. We will continue to celebrate the kindness, dedication and imagination of our local communities.

Finally, I would like to say a huge thank you to the amazing staff team and board of Voluntary Action without their unique talents and unwavering enthusiasm the positive impacts detailed in this report would not have been possible!

This report outlines our efforts in supporting East Renfrewshire's local Third Sector organisations, community groups and individuals. We recognise the significant impact, creativity, and resilience of these organisations. We are delighted to share this report containing the impact of our work during 2024-25 and will continue to work collaboratively with our partners to face the challenges ahead with resilience and determination, driving positive change for the networks and communities we serve. If further information or evidence is required, please do not hesitate to contact us.



Our vision...

an East Renfrewshire where people can work together to shape their communities.

This is only achievable by valuing the uniqueness of every individual and their contribution; whilst creating the conditions for participation.

Our Principles of Leadership and Delivery...

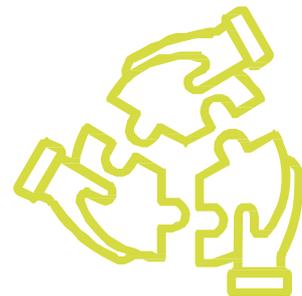
Inclusive

- Lived experience must be at the heart of everything we do.
- Respect and protect the rights of our culturally diverse communities.
- Open and transparent in all our interactions.
- All stakeholders will be treated with dignity and respect regardless of circumstances.



Collaborative

- Collaborations are built upon shared visions.
- Collaborations encouraged to take ownership of outcomes and conditions for change.
- All contributions should be heard and given thoughtful consideration.
- Information must be made as widely available as possible.



Supportive

- Encouragement must be given to all who wish to participate in a respectful manner.
- The conditions to participate are at the heart of all our conversations and engagement.
- Providing a safe and secure environment for all members of the community to participate.
- Investigate all available possibilities to ensure the most sustainable solutions achieved.



Our approach

VAER TSI is the local 'Community Hub for Collective Impact'.

Collective Impact is an approach to tackle complex social challenges that doesn't follow traditional interventions (as they're not working). It focuses on local solutions, involving local people in response to local conditions.

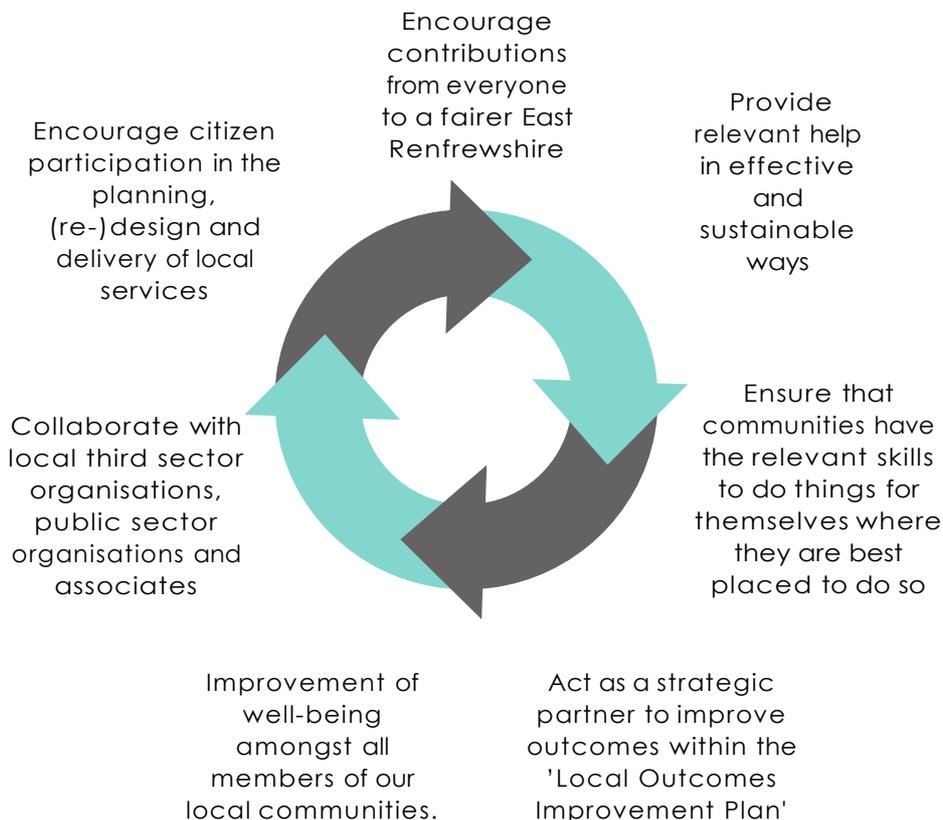
Given our impartial position in the community we are ideally placed to facilitate conversations; ensuring a safe and secure environment for all to participate.

While effective solutions are usually not complicated, they do require different mindsets and a willingness to learn together, from success and 'failure' so that we arrive at 'what does work'.

We've learned it can take months and years (rather than weeks) of effort to translate innovative ideas into sustained positive impacts in communities.

With this in mind, it is vital that all solutions and services have sustainability taken into consideration at all stages.

Our Key Aims...



Core TSI Functions

Voluntary Action East Renfrewshire SCIO: Third Sector Interface

The national function of the TSI network across Scotland is to support and develop our 3rd Sector in the following 4 core ways:

TSI's as a central source of knowledge

regarding:

- The third sector locally
- local and national policy and how it might affect local third sector, communities and citizens; and
- how the third sector can contribute to those agendas.

TSI's Connecting partners

Providing leadership, vision and coordination to the local third sector to better respond to local priorities, including through partnership and collaboration.

TSI's Building Capacity

Developing the capacity of volunteering, community groups, voluntary organisations and social enterprise to achieve positive change.

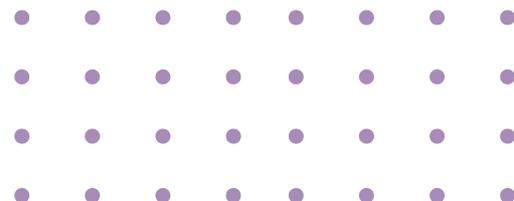
TSI's as a Voice of the Sector

Ensuring a strong third sector voice at a strategic level within local planning structures and nationally.

Our TSI role dependent on local needs

As tasked by Scot Gov we have levered-in other funders (East Ren HSCP, East Ren Council, NHS GGC and National Lottery Young Start) to contribute Wider VAER initiatives/activities that contribute to the TSI outcomes whilst fulfilling local priorities. Including:

- **The Community Hub (Scot Govt Core TSI)**
- **Make it Happen Youth Volunteering Programme (National Lottery Young Start)**
- **Community, Learning and Development Team Partnership (East Ren Council Core)**
- **East Ren Climate Action Hub (Scot Govt - Net Zero Scotland)**
- **Talking Points (East Ren Health & Social Care Partnership Core)**
- **Community Mental Health & Wellbeing Fund (Scot Govt.)**
- **Kindness Buddies Home Safely & Live Active Initiative (NHS Charities Together)**
- **Healthy Walks and Strength & Balance (Paths for All/Health Improvement Team)**
- **Multiply (UK Govt. - East Ren Council Adult Learning Team)**



Actively participate as a key strategic partner at local and national level

VAER continued to play a vital strategic and operational role in several key national and local networks; actively encouraging all third sector organisations and community groups to participate, wherever possible. These included;

- **TSI Network Scotland**
- **SG/TSI Network Communities Mental Health and Wellbeing Fund**
- **SCVO MIllo Strategy Board**
- **TSI/SG Climate Hubs Group**
- **and more...**

We have worked closely with national partners to give voice and to promote/further local aspirations. Including facilitating, hosting and supporting local organisations to participate in national government consultations.

At our 2024 AGM, we launched our Data & Learning Hub initiative. The initial themes discussed were taken from our Talking Points data and conversations with our wider Strategic partners. We are looking for all relevant stakeholders and interested parties to join in with these Collaborations, with a view to finding a range of available resources to make viable supports become a reality.

- VAER Community Data & Learning Hub collaboratives**
- **Dementia Supports**
 - **Befriending Network**
 - **ASN Collaborative**
 - **Transport Collaborative**
 - **Shopping Assistance**
 - **Winter Supports**

- **ERC Community Planning Partnership**
- **East Ren HSCP Strategic Planning Group & IJB**
- **East Ren Cost of Living Group**
- **Community-led Support: Talking Points & The Community Hub**
- **ERC Local Employability Network**
- **HSCP participation and Engagement Network**
- **ERC Youth Steering Group**
- **VAER Wellbeing Network**
- **VAER Food Dignity Network**

VAER are a key strategic partner in our HSCP's Strategic Planning Group and ERC Community Planning Partnership. We have played a significant role in shaping community responses to the cost of living increases and the development of community led services in light of the HSCP Supporting People Framework (SPF). VAER has also played a central role in the engagement process for the ERC Place to Grow strategy which maps out our vision for Community Planning for the next 15 years. This initiative will require extensive collaboration which is central to our ethos of working with our community partners.

Actively participate as a key strategic partner at local and national level

During 24-25, VAER (as part of the TSI network) continued to promote and administer the Community Mental Health and Well Being Fund on behalf of the Scottish Government. VAER also elected to administer a Small Grants fund as part of our East Ren Climate Action Hub (ERCAH) programme; also funded by Scot Gov.

SG Communities Mental Health & Wellbeing Fund

- **Total fund - £237,581.87**
- **Launch date: 5th Aug 2024**
- **consisting of three funding streams:**
- **Small grants - >£2000**
- **Medium grants - £2001 - £10,000**
- **Large grants - £10,001 - £50,000**
- **Yr 4 amendments:**
 - **Enhanced focus on activities provided by grassroots groups**
 - **Continued response to Cost of Living Support**
 - **A focus on collaborative approaches between applicants (local)**

No of groups/orgs funded

- **Small grants - 19**
- **Medium grants - 18**
- **Large grants - £10,001 - £50,000 - 7**

More info can be found here: <https://va-er.org.uk/fund-recipients/>

ERCAH distributed a small grants fund totaling £8,000 to local 3rd sector groups and organisations to begin their climate action journey. Emphasis was placed on new activities/projects that aim to achieve at least one of the 5 key outcomes:

East Ren Climate Action Hub Small Grants £8K

Key Outcomes

- **Mitigate climate change by reducing emissions or other environmental damage**
- **Protect, enhance or increase local biodiversity**
- **Help communities adapt to and build resilience to climate change.**
- **Raise awareness of and prompt action on climate action**
- **Encourage sustainability through reusing, recycling and upcycling**

14 groups funded; supporting over 800 participants

Our learning from applications received for these funding pots (and previous years) illustrated a greater need for capacity supports as the struggles for limited resources continued. Furthermore, our CMHWBF Learning Hubs provided much needed feedback on how effective the programme was being administered. This fed into a continuing, authority-wide, engagement programme to explore opportunities to collaborate, share resources and provide targeted capacity supports.

Deliver a programme of regular and accessible information on policy and good practice

As a result of this engagement programme and incoming funding applications, 2024/25 witnessed an increase in demand for capacity supports to third sector organisations community groups and support providers; 177 in total (114 in 23/24). The range of supports provided during this reporting period consisted of:

Organisational Supports delivered to:

Non-SE	Soc. Ent.
118	59

Supports provided Included :

• Policies & Good Governance	4	• General Charity Compliance	2
• Funding		• Legal Structures	2
•	12	• Failed Governance	1
5		• Signposting	2
• Independent Examination of accounts	13	• Other	3
• Business Planning	1	• Volunteering Supports	21
Collaboration Support	17	○ Volunteer Recruitment	5
Constitution review	8	○ Volunteer Management	1
		○ Volunteer Roles	5
		○ Volunteer PVG support	3
		○ Volunteer Info/awareness sessions	5

Total Number of supports provided can be higher due to multiple requests

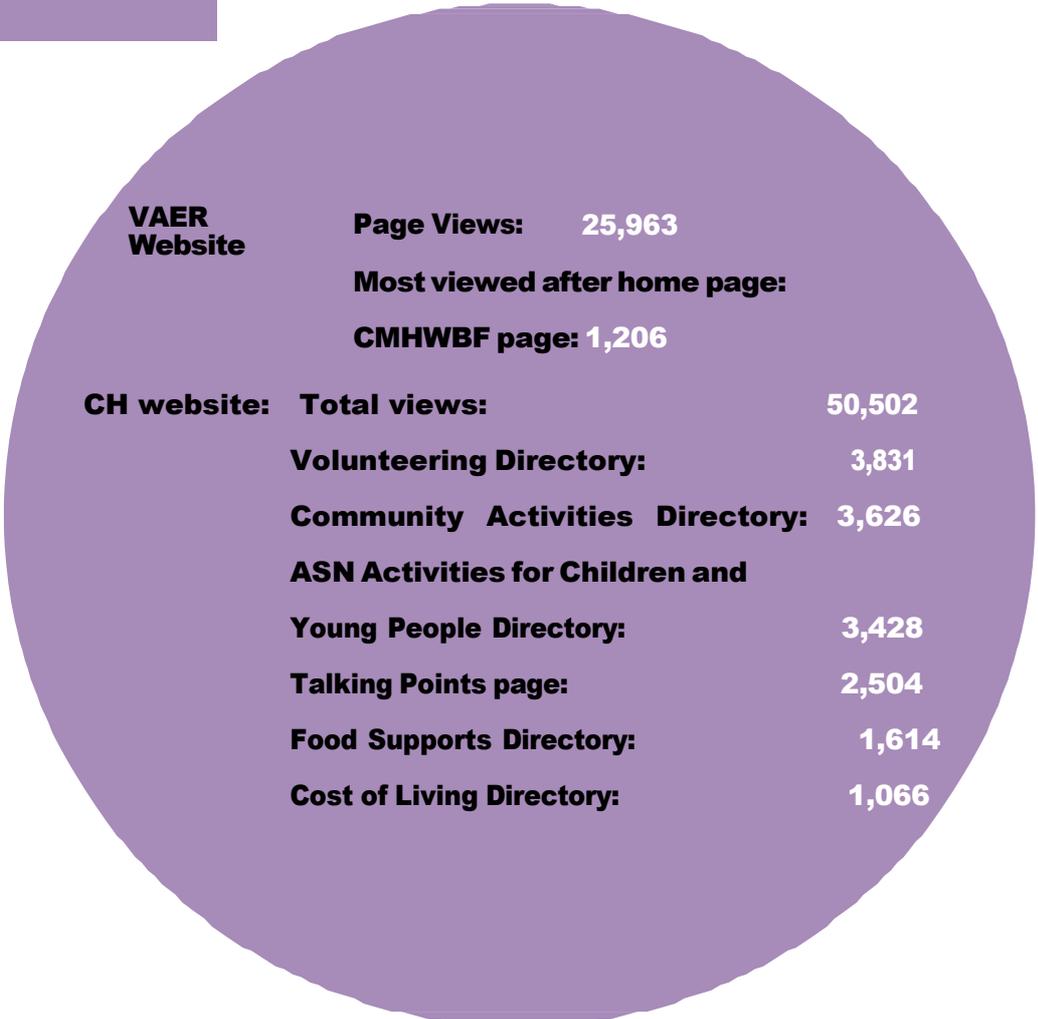
Workshops held on the following topics:

	Attendees
• CMWWBF Learning Hubs	18
• Evaluation Supports	6
• Funding Supports	6

Continued uncertainties regarding national and local funding resources highlight that many groups/organisations are facing and will continue to face financial difficulties. Furthermore, our experiences and learning from administering the funding pots this last year have highlighted some concerning issues with a further significant increase in support provided to groups/orgs regarding composition of funding applications.

Design and develop a web based platform to act as the conduit for local collaborations

The Community Hub website continues to offer updated access to information on activities, volunteering opportunities, and community supports for people living and working in East Renfrewshire. Our platform encourages collaboration by providing a central space to share the outputs of our collaborative efforts with local communities.



Directories such as ASN Activities for Children and Young People provide parents and carers with information they need, when they need it, which is vital for these groups.

Our Community Hub website has become a gateway for individuals to access more than just our directories for activities. Other relevant information to support their own health and wellbeing, self-refer to Talking Points and our Make it Happen youth programme..

The positive feedback from our partners/parents about this resource is very encouraging. It is a trusted resource for public and third sector partners, with growing numbers using it to support people they work with. The directory approach is something we continue to adapt and employ across all aspects of our work including; Make It Happen, Climate Action Hub.

Design and share regular electronic bulletins, Social media posts, online toolkits and case studies

Comms Campaign Highlight

The work to raise awareness of our digital platforms and increase participation across East Ren's communities has continued to bring positive results.

The rollout of our Additional Support Needs Directory of activities and information has increased the capacity of our communities; ensuring access to latest information.

However, we will still use traditional methods such as leaflet drops for those who are uncomfortable with or have limited access to digital resources.



The scheduled update of our TSI web platform to link with the TSI Network learning hub has been delayed until 2025-26 to coincide with our local Community Data & Learning Hub.

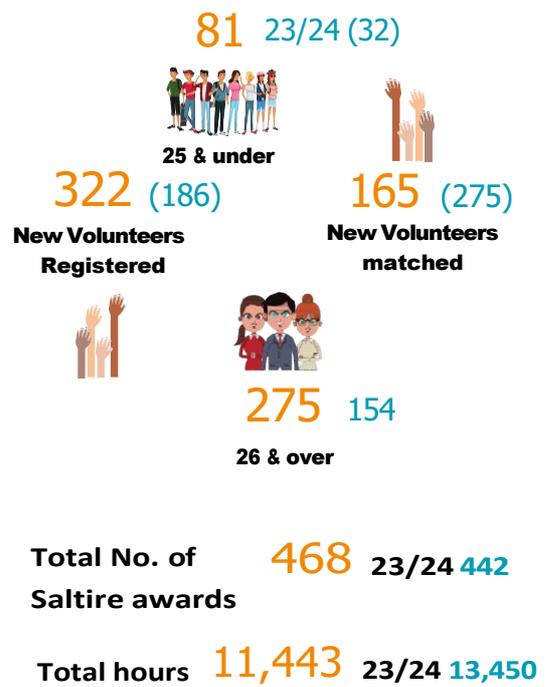
Facilitate and develop relationship between VIOs and local residents

We are always grateful to those individuals that continue to participate through volunteering. Our work with organisations & groups to encourage dedicated and active local residents to join in, has led to a significant increase in volunteering numbers. We will continue to work with all partners and 3rd sector groups to maintain this much welcomed growth in participation.

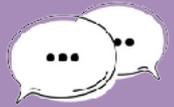
While we have seen an increase in our volunteering numbers, this is coupled with an increase in requests for one off, short term opportunities rather than the traditional formal structure roles. This is can be seen clearly when looking at our Saltire awards figure below.

Our Lottery funded, Make it Happen youth team, working in collaboration with our youth steering group and other stakeholders continues to promote and develop safe, attractive and meaningful volunteering opportunities. This has resulted in a significant and encouraging increase in levels of youth volunteering and Saltire Awards, despite a decrease in the numbers of hours registered for Saltire. The number of registered Saltire hours demonstrates the need for one off short sharp opportunities. more information on this is will be available in our Make It happen report at the end of June 2025

The Kindness Collaborative, our Health & Wellbeing Improvement initiative to support residents to take part in healthy activities, has once again witnessed increased levels

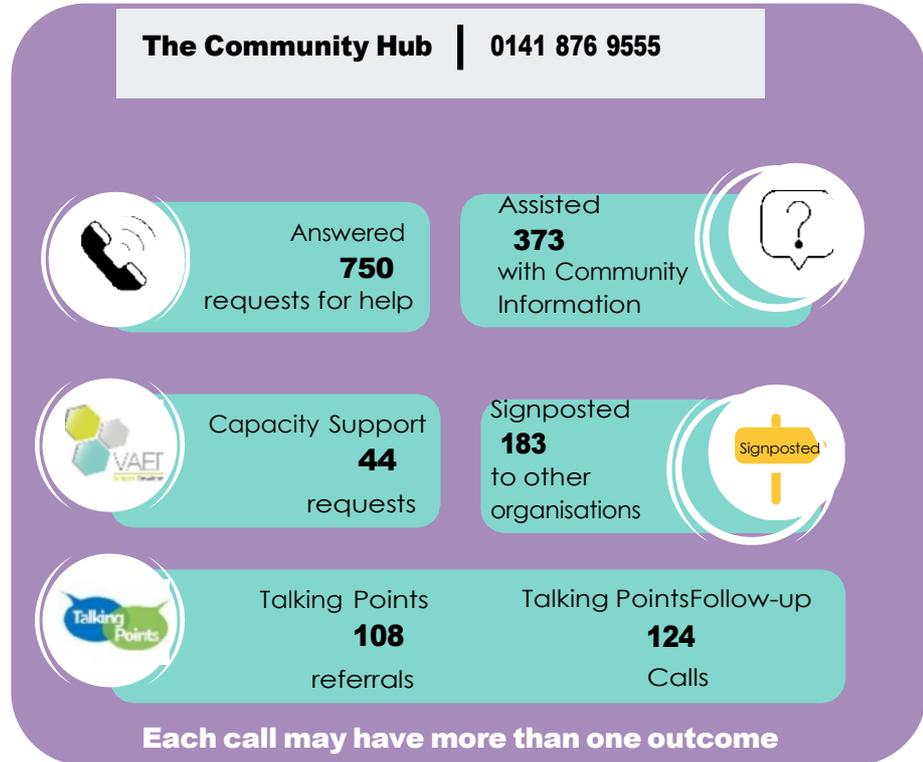


is exemplified by Our Paths for All funded, Healthy Walks project; which is a crucial element of the Kindness initiative. 292 individual walks took place across the year with 2961 specific instances of participation. This was supported by 27 volunteers.



For the past 5 years, The Community Hub, continuously demonstrated the benefits of partnership working across East Renfrewshire. As a key part of VAER, the Hub collaborative provides a vital mechanism for our strategic role in Community and Strategic Planning within East Renfrewshire Council (ERC) and ER Health and Social Care Partnership (HSCP) respectively.

The on-going function our community directory & helpline provides, is central to VAER's role as a single point of access for local supports and activities. Our Talking Points @The Community Hub initiative has become a vital component in diverting the need for low-level supports away from our HSCP and into the realm of our community partners.



Encourage individuals to join in with what is happening in their communities



The start of financial year 24/25 saw the closure of our Market Place; being fully replaced by The Community Hub Collaborative. We continue to facilitate interactions and collaborations between community groups, 3rd sector organisations and local residents. Our new premises in Clarkston is still a work in progress, however this together with the use of HSCP Barrhead Centre offers more space to continue with the successful approach that was the hallmark of our Market Place initiative.

Has there been any unexpected challenges?

The end of 23/24 saw the start of some significant challenges across our Health and Social Care 3rd Sector providers. This has continued into 24/25 with our HSCP taking the difficult decision to implement significant savings plans- including 10% funding reduction and full service redesigns. Our role has been to support our 3rd Sector partners to find alternative funding that meets the increasingly complex support gaps across our communities.

The implementation of the Supporting People Framework, with focused statutory supports on those assessed as substantial and critical which has in turn put additional pressure on our community sector to adapt their supports and activities to meet the changing demand. Our Talking Points @the community hub collaborative have been working hard this year to collectively find new ways of working to support our vulnerable residents.

Our necessary cost-cutting move from our base in The Avenue shopping centre to our new Busby Rd, Clarkston venue has resulted in a decreased footfall.

The unexpectedly high levels of funding supports required increased resource to be directed towards our capacity supports offer.

Our engagement plans have required some changes to be made following the decreased footfall in our new venue in Clarkston. We have directed our team to include more pop-up engagement sessions to our targeted engagement calendar.

Once again our entire team continue to demonstrate their flexibility under pressure. Particularly with little/no loss of service despite having to relocate from two separate venues into our new base of operations in Clarkston whilst developing our base in Barrhead.

Our Make it Happen youth programme is showing great promise in encouraging both informal and formal volunteering opportunities for young people particularly those with additional barriers to participate without increased levels of support.

Our on-line offer continues to increase our reach in providing opportunities for local people to access services. New ASN directory has been received very well by our partners across the authority.

Our continued watchfulness and processes continue to offer both governance and operational risk management for ourselves and consequently, our local 3rd sector.

Resource issues continue to have a significant effect across the sector. Our messaging around collaborative funding applications will continue to be a high priority.

Our premises running costs have been reduced; easing some pressures on our budget without impacting negatively on our service provision.

Do you need to make any changes to your plan?

Any successes you want to highlight?

Are you managing specific risks you've identified?

Funded Activities and Initiatives

Scottish Government Communities Mental Health & Wellbeing Fund

The fourth year of the Scottish Government Community Mental Health and Wellbeing Fund (CMHWBF) was launched on Monday 5th August 2024. Emulating the previous year, a £15 million funding pot was allocated to support adult mental health and wellbeing in communities across Scotland.



The fund was established to support initiatives that promoted mental health and wellbeing at a small-scale, grassroots, community level. It was designed to be accessible to all groups, regardless of their size or experience. The fund was open to supporting both new and existing groups or projects. While it was not a requirement for mental health and well-being to be the primary focus, applications needed to clearly demonstrate how the proposed project would benefit the mental wellbeing of individuals aged 16 and over within their community.

An evaluation of the activities and initiatives funded from the 2023/24 allocation of the CMH&WF was undertaken during 24/25. The key findings will also contribute to the learning and criteria for the 2025/26 funding pot. Some highlights from the report, in the words of the fund recipients, can be found on our website.

Talking Points @ The Community Hub

Talking Points @The Community Hub provides a local access point for information and support, for anyone living in East Renfrewshire.

In one call to Talking Points, you can reach various 3rd sector/community and public organisations including East Renfrewshire Health and Care Partnership (HSCP), who work together to seek solutions for community needs.

Since the introduction of the HSCP Supporting People Framework (a universal approach to risk), East Ren residents have witnessed key changes to service provision. Talking Points witnessed a slow but steady impact on referrals to Talking Points.

Funded Activities and Initiatives



Talking Points received 552 organisational referrals with a variety of support needs. A further 111 self referrals were received directly from community members. The most common requests were for Groups & Activities (229), Befriending (170), Shopping Supports (55) and Mental Health Issues (60). The vast majority of the support needs were met within the Third Sector.

“Make it Happen” - Youth Programme

Following our youth steering group's research in 2023/24, it was found that there were a number of gaps in service provision in East Renfrewshire. Going forward, we would need to adapt our style of service delivery to each young person, depending on their individual needs.



The information gathered resulted in the development and submission of a successful 2-year funding application to the National Lottery Young Start programme. Which included the following proposals endorsed by the steering group:

1-2-1 Support

A bespoke support to build young people's confidence to take on a volunteering role and build connections within their community.

Preparation for Volunteering Programme

A range of support sessions and activities that will work towards increasing the soft skills of the young people.

Volunteering Opportunities

Working with others to provide a range of youth friendly individual and group opportunities for young people to be able to 'test' volunteering together with their peers.

Between the start date of the programme (June 2024) until March 2025 we received 68 referrals. Of these:

- 9 currently active
- 17 archived (not quite yet ready for volunteering but supports are available)
- 9 pending completion of school year
- 19 matched into individual roles
- 13 matched into group volunteering roles

Kindness Collaborative



With funding from NHS Charities Together, the Kindness Collaborative has allowed us to target a vulnerable demographic who have been significantly impacted by the events of recent years. 'Kindness Buddy' volunteers provided emotional and practical support to connect individuals with local community assets.

Kindness Buddies



In 2024, the Kindness Buddy Project underwent a significant transformation with the amalgamation of the Live Active and Home from Hospital (now Home Safely) initiatives under the unified Kindness Buddies banner. This streamlined approach has enabled us to offer more cohesive and responsive support, with Talking Points now serving as our primary referral pathway.

Despite our successes, referral numbers remained low (12 people supported) and recruiting volunteers (7 recruits) for the initiative proved challenging. Restrictions on HSCP budgets resulted in a funding shortage and the service is going through a redesign at this stage.

Home Safely

Our Kindness Buddy volunteers offered a friendly support service for participants to settle back home, get used to their support package (where applicable) and when ready offer a helping hand to get back into or join new social activities and groups within the community.

We have had great success supporting the rehabilitation of people to be able to do simple daily tasks such as shopping as well as introducing people to social activities and accessing more suitable accommodation.

Live Active

As part of the Kindness Collaborative, VAER were asked to recruit Kindness Buddies to support people to attend Vitality exercise classes offered by East Renfrewshire Culture and Leisure. These classes, aimed at adults with medical conditions, assist people to regain some confidence in movement and encourage community participation.

Live Active, was initiated and linked in with the HSCP's low level community physical activity classes e.g. strength and balance. 9 volunteers were matched with participants wishing to attend classes.

The Live Active project in East Renfrewshire has demonstrated clear demand for a befriending transport service, particularly for older adults wishing to attend community activities such as exercise classes.

Healthy Walks

East Renfrewshire Health Walks is a continuing programme (and part of a wider healthy activities programme, funded through Paths for All via the local HSCP Health Improvement Team, hosted by VAER.

292 individual walks took place across the year in several locations across the authority; with 2961 specific instances of participation and supported by 27 volunteers over the reporting period.

Thrive under Five



"Thrive Under 5" is a program focused on supporting families with children under five to achieve a healthy, active, connected lifestyle, particularly in areas facing child poverty. It's a collaborative initiative involving various stakeholders and community partners to address barriers like food insecurity and lack of knowledge about healthy eating.

The program's approach is holistic, aiming to equip families with the resources and knowledge needed to make healthier choices and support their children's well-being.

In East Renfrewshire, we opted to take a community led collaborative approach the delivery of Thrive under 5 programme. VAER was commissioned in April 2024 and Thrive Under 5 was launched in October 2024. Thrive Under 5 was funded by Scottish Government Child Healthy Weight funding, in Year 3 of the NHS GGC programme expansion. The programme aims to support families to live a healthy lifestyle with year one focusing on enhancing cooking skills and food education.

East Renfrewshire Climate Action Hub

As part of the Net Zero Scotland programme, East Renfrewshire Climate Action Hub (ERCAH) was set up to bring together people, community groups, and organisations across the area to support joined up, community-led climate action.

The Hub aims to encourage collaboration, facilitate knowledge and resource sharing, and support groups and individuals on starting their climate action journeys. Our goal is to improve community wellbeing and help create a climate-ready East Renfrewshire.

ERCAH is facilitated by Voluntary Action East Renfrewshire SCIO. We are part of a national network of hubs funded by the Scottish Government. The goal of the hubs is to help Scotland make a fair and just transition to Net Zero.

ERCAH distributed a small grants fund totalling £8,000 to local 3rd sector groups and organisations to begin their climate action journey. Emphasis was placed on new activities/projects that aimed to achieve at least one of the 5 key fund outcomes

- **Mitigate climate change by reducing emissions or other environmental damage**
- **Protect, enhance or increase local biodiversity**
- **Help communities adapt to and build resilience to climate change.**
- **Raise awareness of and prompt action on climate action**
- **Encourage sustainability through reusing, recycling and upcycling**

Multiply

Working in partnership with ERC Adult Learning Services (Education) VAER were funded to support the UK Government Multiply initiative. This was a continuation of the initiative from 23/24. The aim of the programme was to increase the level of functional numeracy in the adult population across East Ren.

Report of the Trustees

Introduction

The trustees of Voluntary Action East Renfrewshire SCIO are pleased to present their annual trustees' report and financial statements of the charity for the year ending 31 March 2025. The information on page i -iii and pages 1 - 48 form part of this report.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, 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).

Purposes

Voluntary Action East Renfrewshire SCIO has undertaken its charitable objectives by acting as facilitators of collaboration and bringing together the collective resources available within local areas to improve outcomes for all. Our main focus is to sustainably support our community, assist other third sector organisations to develop and support our partners to improve outcomes.

The organisation's purposes are as follows:

- 1. the advancement of citizenship, community development and social enterprise**
- 2. the prevention or relief of poverty**
- 3. the advancement of health**
- 4. the advancement of environmental protection or improvement**
- 5. the advancement of education**
- 6. the promotion of equality and diversity**
- 7. the advancement of the arts, heritage, culture or science**
- 8. the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended**

To help achieve its objectives VAER has the following key strategic collective impact outcomes as approved by Scottish Government:

- **involving people often by-passed in traditional volunteering**
- **offerng the necessary capacity-building supports this approach generates**
- **increasing potential to create micro-enterprises and enterprising activities**
- **modelling environmentally sustainable business development**

However, sustainable change and collaborative working still requires the traditional supports offered by TSIs. Our work over the past few years has demonstrated the points at which traditional supports are required can be as varied as the supports themselves.

Financial Review

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

Our auditors previously suggested that VAER implement a register of grant applications. This has been actioned and continues to work well.

VAER has adopted practices and policies governing its financial management that include a system of Full Cost Recovery. This system continues to highlight areas where grants do not cover the full cost of running a service as demonstrated by 'Movement in Funds' in this set of accounts.

Core funding is used to develop our core services, however with donations and charging for some services, VAER generates unrestricted funds which are retained by the charity to support its purposes and build a reserves fund to protect the charity.

VAER policy is to maintain the unrestricted funds not committed or invested in tangible fixed assets or otherwise designated ('the free reserves') at a level to support 3 months operational activity. On current costs

the charity would require to hold £175,748 as 3 months running costs.

At the balance sheet date, the charity has total funds of £318,943 of which £29,600 was held in restricted funds. At 31st March 2025 the charity had free reserves of £289,343.

Having served our notice, our tacit lease in Barrhead ended in June 2024.

Dilapidations costs totalling £30,000 had been accrued at the year end . We increased the moving costs designated fund to £5,000 to cover costs moving from the Barrhead premises (including IT connectivity, fabric upgrade of new premises and any legal costs incurred). These designated funds were spent in year.

The Board consider current levels of free reserves to be adequate but is always considering ways of achieving additional income.

Pay policy for senior staff

VA's Charity's trustees and senior management team make up the key management personnel of the Charity; in charge of directing and controlling, running and operating the Charity on a day to day basis.

All trustees gave their time freely and no trustee received remuneration in the year, with the exception of the CEO of VAER, who is also a trustee; receiving remuneration for the role of CEO only. Trustee expenses were waived in the year despite returning to a majority of face to face meetings (with on-line participation available on request).

Salary scales for senior staff and all staff members were determined by Local Authority pay scales when we set up in July 1998. This proved to be excessive given the funding downturn in recent years. When the Charity is in a position to make staff salary increases; these would be limited to 5%. The trustees benchmark pay scales against those of other TSI's.

Like many other organisations in the sector we have had limited opportunities to increase salaries in recent years. However, the past year has witnessed a salary increase to all staff whilst retaining cover in all posts.

The key management personnel are detailed on page 20. The total salary cost of these individuals is as follows.

Salary, Employer NIC and pension costs:

2025 (6 staff)	2024 (3 staff)
£238,601	£144,444

Principal funding sources

In 2024/25 VA received funding from a total of 9 separate funding sources with the main funders as follows:

- As ever, the principal funding during this year was the contribution from Scottish Government for core work. Further funding for core activities was contributed by East Renfrewshire Council and East Renfrewshire HSCP.
- A 2nd year of funding was provided by the NHS Charities Together, via the local HSCP, to continue our Kindness Collaborative initiative.
- Our "Make it Happen" Youth Volunteering programme was awarded 2 year funding by the National Lottery.
- Our local Health Improvement Team provided funding to continue our involvement in Healthy Walks and to undertake engagement for the national Thrive under 5 initiative.
- Funding for our participation in the UK wide Multiply programme was continued by ERC Adult Learning Services.
- Development funding for an East Renfrewshire Climate Action Hub was provided by the Scottish Govt. as part of their Net Zero Scotland initiative.

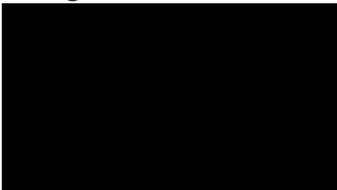
Plans for future periods - Becoming more enterprising

In this continuing period of uncertainty, a number of Scottish funders are changing their approach to how they disperse their grants. The collaborative approaches that VAER has adopted with local and national organisations, working with volunteers, are attractive to investors and various funders have expressed an interest in our local work to support our communities.

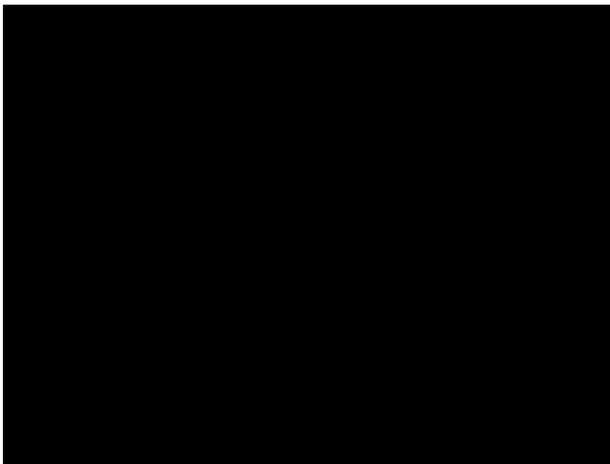
Structure and governance

Registered Scottish Charity number SC028103

Registered office



Trustees



Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

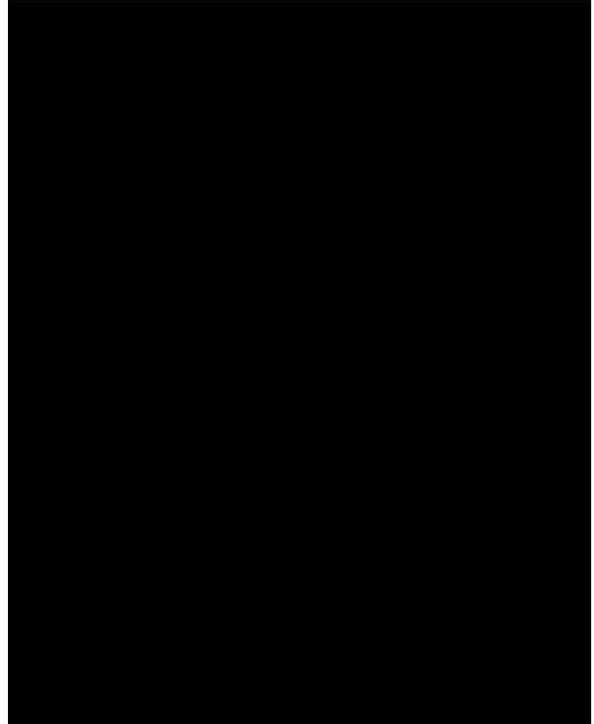
Virgin Bank
211 Fenwick Rd
Giffnock
G46 6JD

Triodos Bank
50 Frederick St
Edinburgh
EH2 1EX

Independent Examiners

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

Key Management Personnel



Governing document

VAER is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its Constitution. OSCR consent was granted on 4th April 2016 to convert from a charitable Company Limited by Guarantee which was established in 7th July 1998. New trustees are appointed at the AGM by a majority vote of members.

Our AGM was once again able to be held in person at VAER's Barrhead base. This was well attended and provided an opportunity to launch our Programme of Activities for the year.

Recruitment and appointment of new trustees

Existing trustees have the power to appoint new trustees as the need arises throughout the year.

During the reporting financial year (2024/25) there were no resignations from the Board membership. The board did receive some much welcomed new members, thanks in part to a successful recruitment campaign.

The CEO of VAER, who is also a trustee, receives remuneration for this role CEO only. Any connection between a trustee and senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no related party transactions were reported.

Initially, we look to our membership when recruiting new trustees. Our trustees are in post for a year and can stand for re-election at the next AGM. Our policy is to send out nomination forms to join the board with the invite to all members to attend the AGM. All nominees are asked to complete an application form and have an informal chat with the chair and CEO to ensure they are aware of the responsibilities and commitment needed to be a trustee of the charity.

Additionally, the charity advertises for people with specific additional skill sets to fill any gaps via our own websites and Social Media along with external sites such as, LinkedIn.

Induction and training of new trustees

VAER continued to invest in the development of its Board members through internal training, regular information updates from many sources circulated to the sector and external input made available via our Third Sector Interface (TSI) role. This past year included the following:

- A Governance manual is used for board induction as a good practice reference guide. It includes duties of Charity Trustees; Board Member Agreement; Code of Conduct and other internal reference documents.
- Trustees continue to be kept abreast of: developments in policy & practice and legislative changes via Chief Executive Officer (CEO) Updates, membership of national umbrella organisations and regular electronic bulletin updates.

- Trustee guidance and processes were updated to accommodate a mix of digital and face to face board meetings
- All standing committees include Board and senior staff.

VAER also provide access to the skills and knowledge that the TSI staff team bring, to complement Trustees' skillsets.

This wide-ranging information and skills sharing ensures Trustees are kept abreast of the rapidly changing environment faced by everyone in Scotland.

Related parties

Bespoke support

The National Autistic Society (NAS) East Renfrewshire branch, is chaired by VAER trustee, Heather Henderson. This is a stand-alone charity in its own right. It utilised VAER's Busby Rd and Barrhead Centre venues to provide outreach services.

VAER, as part of the TSI Network Scotland, were, for a 4th year, approached by the Scottish Government to administer and distribute approx. £236K through the Community Mental health & Wellbeing Fund using a TSI-led community based focus.

VAER were also invited by Scottish Government to distribute seed corn funding to local groups, as part of their Net Zero Scotland initiative. This was undertaken as part of VAER's East Ren Climate Action Hub work.

Risk management policy statement

VAER considers risk management as fundamental to good management practice and an integral part of good governance.

Effective management of risk provides an essential contribution towards the achievement of the organisation's strategic and operational objectives and goals. The charity has a consistent approach to managing risk for all its activities and has established reporting protocols.

- Internal audits conducted by the Board
- Accountability is assigned to all staff for the management of risks within their areas of control
- Upward reporting of risk in a timely manner ensures that significant risks are reported and closely monitored on a regular basis at Board level, enabling Trustees to make informed judgements on the management of risk.

The Board and committee structures ensure ongoing monitoring of risk and mitigation through Terms of Reference and notes of meetings. Trustees ensure appropriate levels of Insurance Cover meet regulatory and legislative requirements.

This work identified that financial stability is an ongoing financial risk for the charity in light of the current economic climate and continued year-on-year funding. The key element in the management of financial risk is regular reviews of working capital to settle debts and commitments as they fall due. Bank reconciliations and management of debtors/ creditors balances ensure sufficient working by the charity.

The charity's daily finance procedures continue to be performed via on-line banking payments, which are managed by rigorous finance checks (including robust on-line levels of financial authority). These minimise risk and provide relevant board scrutiny.

Just as importantly non-financial risks are monitored by having robust policies and procedures in place, with regular checks and awareness training for staff and volunteers in all operational areas.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and 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 requires the trustees to prepare financial statements for each financial year; providing a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution.

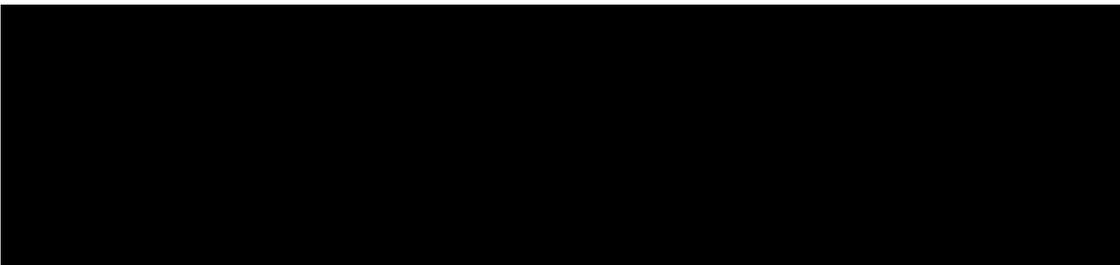
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

On behalf of the VAER board:

Trustee
(Sign).....

Trustee
(Print).....



Date: 17 September 2025 | 10:42:00 BST

Date: 17 September 2025 | 10:42:00 BST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF VOLUNTARY ACTION EAST RENFREWSHIRE SCIO FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Voluntary Action East Renfrewshire (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including 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 income and expenditure 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 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF VOLUNTARY ACTION EAST RENFREWSHIRE SCIO FOR THE YEAR ENDED 31 MARCH 2025

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. 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 in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; 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 pages 26 and 27, the trustees are responsible for the preparation of the 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 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 and relevant regulations made or having effect thereunder.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF VOLUNTARY ACTION EAST RENFREWSHIRE SCIO FOR THE YEAR ENDED 31 MARCH 2025

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 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 Companies Act 2006, 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 and trustees concerning actual and potential litigation and claims; and
- 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
- Accruals
- Prepayments
- Wages & Salaries

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF VOLUNTARY ACTION EAST RENFREWSHIRE SCIO FOR THE YEAR ENDED 31 MARCH 2025

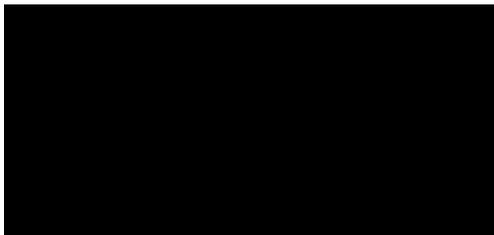
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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 FRC's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit>. 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 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.

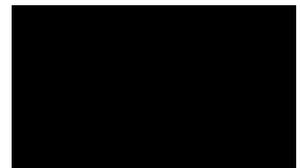


(Senior Statutory Auditor)

Date: 16th September 2025

For and on behalf of Wbg (Audit) Limited

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.



VOLUNTARY ACTION EAST RENFREWSHIRE SCIO
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 £
Income and endowments from:							
Donations and legacies	5	244,213	-	244,213	253,271	-	253,271
Charitable activities	6	250,796	249,903	500,699	296,653	185,341	481,994
Investments	7	2,741	-	2,741	2,076	-	2,076
Total income		497,750	249,903	747,653	552,000	185,341	737,341
Expenditure on:							
Charitable activities	8	476,994	225,997	702,991	541,957	165,342	707,299
Total expenditure		476,994	225,997	702,991	541,957	165,342	707,299
Net income		20,756	23,906	44,662	10,043	19,999	30,042
Transfers between funds		11,879	(11,879)	-	55,789	(55,789)	
Net movement in funds		32,635	12,027	44,662	65,832	(35,790)	30,042
Funds reconciliation							
Total funds brought forward	15	256,708	17,573	274,281	190,876	53,363	244,239
Total funds carried forward	15	289,343	29,600	318,943	256,708	17,573	274,281

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

All income and expenditure derive from continuing activities.

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
Fixed assets:			
Tangible assets	12	-	-
Current assets:			
Debtors	13	8,329	20,642
Cash at bank and in hand	18	<u>347,412</u>	<u>354,135</u>
Total Current Assets		355,741	374,777
Liabilities:			
Creditors falling due within one year	14	<u>(36,798)</u>	<u>(100,496)</u>
Net Current assets		318,943	274,281
Net assets		<u><u>318,943</u></u>	<u><u>274,281</u></u>
The funds of the charity:			
Unrestricted funds	15	289,343	256,708
Restricted funds	15	29,600	17,573
Total charity funds		<u><u>318,943</u></u>	<u><u>274,281</u></u>

Approved by the trustees on 16th September 2025 and signed on their behalf by:

Signed by:

 A M Kennedy.....BAAAD9886E587485..... Trustee

DocuSigned by:

 R Gallagher.....688CD8C80ADD40F..... Trustee

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDING 31 MARCH 2025**

	Note	2025 £	2024 £
<i>Cash flows from operating activities:</i>			
Net cash (used in) / provided by operating activities	17	(9,464)	45,076
<i>Cash flows from financing activities:</i>			
Interest received		2,741	2,076
Interest payable		-	(630)
Net cash provided by financing activities		<u>2,741</u>	<u>1,446</u>
Change in cash and cash equivalents in the year		(6,723)	46,522
Cash and cash equivalents brought forward	18	354,135	307,613
Cash and cash equivalents carried forward	18	<u>347,412</u>	<u>354,135</u>

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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.

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

(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 15.

(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 charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance 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.

Incoming resources from charitable activities are accounted for when earned.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

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 is deferred until the criteria for income recognition are met.

In preparing these financial statements, income previously reported as 'Other Charitable Activities' was reclassified. There was no effect on the overall income.

(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), general volunteer time of volunteers is not recognised. Refer to the trustees' annual report for more information about their contribution.

(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.

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(g) Tangible fixed assets and depreciation

All assets costing more than £10,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

Property Improvements	Basis Over the term of the lease
Fixtures & Fittings	20% reducing balance
Equipment	33% reducing balance

(h) 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

(i) Debtors

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

(j) 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.

(k) 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 discounts due.

(l) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end.

(m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(n) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities. The obligation to pay future rentals is shown by way of a note to the accounts.

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(o) 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Directors 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.

Bad debt provision – Debtors are reviewed on a line by line basis, if balances are deemed to be irrecoverable the debts are written off.

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.

3. Legal status

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

4. Related party transactions and trustees' expenses and remuneration

Due to the nature of the charity's operations and the composition of its Board of Trustees it is inevitable that transactions will take place with companies or other organisations in which a Trustee may have an interest. All transactions involving companies or organisations in which a Trustee may have an interest are conducted at arm's length and in accordance with normal project and programme rules. Trustees are not permitted to participate in discussions or decisions on transactions involving their related business.

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

4. Related party transactions and trustees' expenses and remuneration (continued)

The CEO [REDACTED] who is also a trustee, received remuneration of £62,534 in the year to 31 March 2025 including Employers' National Insurance and Pension Contributions (2024: £60,827). This remuneration relates entirely to her role as CEO. No other trustee received remuneration in the year (2024: nil).

No travel costs (2024 - £Nil) were reimbursed to any of the trustees (2024 – Nil). No trustees waived their right to expenses (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

	2025	2024
	£	£
Scottish Government	209,280	209,267
ERC Strategic Fund	31,500	31,500
Donations	3,433	12,504
	<u>244,213</u>	<u>253,271</u>

6. Income from charitable activities

	2025	2024
	£	£
Employability Skills	37,562	30,000
Bespoke Support	431,835	424,918
UnderCOVER	6,558	27,076
Other	24,744	-
	<u>500,699</u>	<u>481,994</u>

7. Investment income

	2025	2024
	£	£
Bank interest	2,741	2,076
	<u>2,741</u>	<u>2,076</u>

8. Analysis of expenditure on charitable activities

	2025	Older	Employability	Bespoke	UnderCOVER	Youth
	Total	People	Skills	Support	£	£
	£	£	£	£	£	£
Staff costs	332,072	-	-	332,072	-	-
Other direct costs	102,033	-	-	51,694	50,339	-
Governance (Note 9)	18,631	3,726	3,726	3,726	3,726	3,727
Support (Note 9)	250,255	34,613	31,666	131,334	11,116	41,526
	<u>702,991</u>	<u>38,339</u>	<u>35,392</u>	<u>518,826</u>	<u>65,181</u>	<u>45,253</u>

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure on charitable activities (continued)

	2024 Total £	Older People £	Employability Skills £	Bespoke Support £	UnderCOVER £	Youth £
Staff costs	325,597	-	-	313,380	12,217	-
Other direct costs	197,012	-	-	119,574	77,438	-
Governance (Note 9)	17,066	3,414	3,413	3,413	3,413	3,413
Support (Note 9)	167,624	24,374	20,569	68,007	27,843	26,831
	<u>707,299</u>	<u>27,788</u>	<u>23,982</u>	<u>504,374</u>	<u>120,911</u>	<u>30,244</u>

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 £	Older People £	Employability Skills £	Bespoke Support £	Under COVER £	Youth £	Governance Related £	Basis of apportion- ment
Wages & Pensions	244,540	31,759	29,095	129,062	8,582	38,985	7,057	Time spent
Phone & internet	675	203	88	203	95	86	-	Usage
Postage & printing	522	209	52	53	26	26	156	Usage
General expenses	1,378	274	276	276	276	276	-	Usage
Membership subscriptions	3,131	626	627	626	626	626	-	Usage
Travel	81	32	17	16	-	16	-	Usage
Compliance	35	7	7	7	7	7	-	Usage
Insurance	1,650	411	413	-	413	413	-	Usage
Bank charges	412	84	82	82	82	82	-	Usage
Repairs & maintenance	5,044	1,008	1,009	1,009	1,009	1,009	-	Usage
Total	<u>257,468</u>	<u>34,613</u>	<u>31,666</u>	<u>131,334</u>	<u>11,116</u>	<u>41,526</u>	<u>7,213</u>	

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

9. Allocation of governance and support costs (continued)

Cost type	Total Allocated 2024 £	Older People £	Employability Skills £	Bespoke Support £	Under COVER £	Youth £	Governance Related £	Basis of apportionment
Wages & Pensions	159,467	21,063	17,765	65,588	25,051	24,053	5,956	<i>Time spent</i>
Phone & internet	2,032	610	264	610	284	264	-	<i>Usage</i>
Postage & printing	520	208	52	52	26	26	156	<i>Usage</i>
General expenses	297	61	59	59	59	59	-	<i>Usage</i>
Membership subscriptions	3,439	688	687	688	688	688	-	<i>Usage</i>
Travel	31	12	7	6	-	6	-	<i>Usage</i>
Compliance	35	7	7	7	7	7	-	<i>Usage</i>
Insurance	2,922	729	731	-	731	731	-	<i>Usage</i>
Bank charges	594	118	119	119	119	119	-	<i>Usage</i>
Repairs & maintenance	4,390	878	878	878	878	878	-	<i>Usage</i>
Total	173,736	24,374	20,569	68,007	27,843	26,831	6,112	

Governance costs:

	2025 £	2024 £
Auditor's remuneration	11,418	10,954
Support costs (see above)	7,213	6,112
	<u>18,631</u>	<u>17,066</u>

Breakdown of governance and support costs by activity

	Support Costs £	Governance Costs £	Total 2025 £
Older People	34,613	3,726	38,339
Employability Skills	31,666	3,726	35,392
Bespoke Support	131,334	3,726	135,060
UnderCOVER	11,116	3,726	14,842
Youth	41,526	3,727	45,253
Total allocated	<u>250,255</u>	<u>18,631</u>	<u>268,886</u>

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****9. Allocation of governance and support costs (continued)**

	Support Costs £	Governance Costs £	Total 2024 £
Older People	24,374	3,414	27,788
Employability Skills	20,569	3,413	23,982
Bespoke Support	68,007	3,413	71,420
UnderCOVER	27,843	3,413	31,256
Youth	26,831	3,413	30,244
Total allocated	<u>167,624</u>	<u>17,066</u>	<u>184,690</u>

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

	2025 £	2024 £
Wages and salaries	510,851	462,253
Social security costs	35,458	29,086
Pension costs	24,531	23,804
Total staff costs and employee benefits	<u>570,840</u>	<u>515,143</u>

No employees had employee benefits in excess of £60,000 (2023: None).

	2025 No.	2024 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>24</u>	<u>25</u>

	2025 £	2024 £
Key management personnel remuneration	<u>238,601</u>	<u>144,444</u>

11. Net income for the year

This is stated after charging:	2025 £	2024 £
Depreciation	-	1,317
Audit fees	<u>11,418</u>	<u>10,954</u>

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****12. Tangible fixed assets**

	Improvements to Property £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2024	1,047,666	5,728	24,821	1,078,215
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	<u>1,047,666</u>	<u>5,728</u>	<u>24,821</u>	<u>1,078,215</u>
At 1 April 2024	1,047,666	5,728	24,821	1,078,215
Charge for the year	-	-	-	-
On disposals	-	-	-	-
At 31 March 2025	<u>1,047,666</u>	<u>5,728</u>	<u>24,821</u>	<u>1,078,215</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

At 31 March 2025 all assets were used for charitable purposes.

13. Debtors

	2025 £	2024 £
Trade debtors	1,195	132
Other debtors	7,134	20,510
	<u>8,329</u>	<u>20,642</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,959	11,763
Taxation and social security	8,925	7,685
Other creditors	14,481	48,620
Funds held as custodian	1,433	32,428
	<u>36,798</u>	<u>100,496</u>

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of charitable funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted funds					
Designated funds					
Moving premises contingency Fund	5,000	-	(5,000)	-	-
Total designated funds	5,000	-	(5,000)	-	-
General funds	251,708	497,750	(471,994)	11,879	289,343
Total net unrestricted funds	256,708	497,750	(476,994)	11,879	289,343
Restricted funds					
Food Dignity Network	10,264	-	(165)	-	10,099
HSCP Thrive Under 5	-	37,431	(29,275)	-	8,156
HSCP Healthy Walks	-	28,229	(28,717)	488	-
Young Start	-	45,464	(33,626)	(493)	11,345
Climate Hub	-	87,174	(72,713)	(14,461)	-
HSCP Kindness Collaborative	7,309	37,562	(47,173)	2,302	-
Multiply Programme	-	14,043	(14,328)	285	-
Total restricted funds	17,573	249,903	(225,997)	(11,879)	29,600
TOTAL FUNDS	274,281	747,653	(702,991)	-	318,843

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****15. Analysis of charitable funds (continued)**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds					
Designated funds					
Tangible fixed assets	1,317	-	(1,317)	-	-
Dilapidations Fund	5,000	-	(5,000)	-	-
Moving premises contingency Fund	2,000	-	-	3,000	5,000
Total designated funds	8,317	-	(6,317)	3,000	5,000
General funds	182,559	552,000	(535,640)	52,789	251,708
Total net unrestricted funds	190,876	552,000	(541,957)	55,789	256,708
Restricted funds					
Shared Care Scotland	-	43,000	(32,791)	(10,209)	-
Climate Hub	-	8,000	(8,000)	-	-
T2D (Type 2 Diabetes)	1,720	-	(1,108)	(612)	-
ERC: Strategic	-	50,000	(32,071)	(17,929)	-
Food Dignity Network	367	10,000	(103)	-	10,264
HSCP Reconnect	2,590	-	(1,984)	(606)	-
HSCP Healthy Walks	13,093	19,298	(28,975)	(3,416)	-
HSCP Home Safely	27,775	11,000	(27,505)	(11,270)	-
HSCP Kindness Collaborative	7,309	30,000	(24,714)	(5,286)	7,309
Multiply Programme	-	14,043	(7,582)	(6,461)	-
Youth Volunteering	-	-	-	-	-
Warm & Welcome Spaces	509	-	(509)	-	-
Total restricted funds	53,363	185,341	(165,342)	(55,789)	17,573
TOTAL FUNDS	244,239	737,341	(707,299)	-	274,281

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

The Trustees have created the following designated funds:

The designated fund for tangible fixed assets represents the value of the charity's unrestricted funds tied up in tangible fixed assets.

The designated fund for Moving Premises is to cover the estimated costs of having to move to new premises within the appropriate time.

The Dilapidation Fund is designated to cover the cost of the repair work required on exit of the Kelburn Street Lease, this has been fully utilised in the current year.

Transfers from general funds represent restricted fund deficits met from general funding.

Transfers to general funds from restricted funds represent management fees.

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of charitable funds (continued)

Restricted funds comprise:

Shared Care Scotland – Funding to introduce a new volunteer initiative to support carers to access short breaks from their caring responsibilities.

Type 2 Diabetes – Funding to support people to manage their type 2 diabetes online.

Food Dignity Network – To reduce food poverty and promote dignity in accessing food.

HSCP Reconnect – To support groups and organisations to re-establish face to face connections with the people who use their services.

HSCP Home Safely - To develop a programme to enable people that needed minimal assistance to return home from hospital.

HSCP Healthy Walks – To develop a programme of walks for differing abilities to promote health and wellbeing in the local community.

HSPC Kindness Collaborative - To design and develop programme of kindness volunteers to undertake a variety of supports across east Renfrewshire.

HSPC Thrive Under 5 – To develop local healthy weight pathways and deliver on Thrive Under 5 programme

Young Start – To improve the experience and outcomes of young volunteers in East Renfrewshire by providing an enhanced volunteer programme.

Youth Volunteering - To support young people to carry out research on the needs of their peers within East Renfrewshire.

Warm & Welcome Spaces – To cover additional energy costs and equipment associated with being a warm & welcome space over the winter months.

ERC: Strategic – To continue the work of the community hub approach that was developed during Covid pandemic as a contribution to staffing costs.

15. Analysis of charitable funds (continued)

Climate Hub – To develop a Climate Action Hub in East Renfrewshire that encourages collaborations, facilitates knowledge and resource sharing, whilst supporting groups and individuals on starting their climate action journeys.

Multiply Programme – To support salary costs and volunteer costs to run drop in sessions as an informal way to develop maths skills

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****16. Net assets over funds**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fixed Assets	-	-	-
Debtors	8,329	-	8,329
Cash at bank and in hand	317,812	29,600	347,412
Creditors due < 1 year	<u>(48,710)</u>	<u>-</u>	<u>(48,710)</u>
	<u>277,431</u>	<u>29,600</u>	<u>307,031</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fixed Assets	-	-	-
Debtors	20,642	-	20,642
Bank & Cash	336,562	17,573	354,135
Creditors due < 1 year	<u>(100,496)</u>	<u>-</u>	<u>(100,496)</u>
	<u>256,708</u>	<u>17,573</u>	<u>274,281</u>

17. Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per the Statement of Financial Activities)	44,662	30,042
Adjustments for:		
Interest received	(2,741)	(2,076)
Interest payable	-	630
Depreciation	-	1,317
Decrease in debtors	12,313	14,627
(Decrease) / increase in creditors	<u>(63,698)</u>	<u>536</u>
Net cash (used in) / provided by operating activities	<u>(9,464)</u>	<u>45,076</u>

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>347,412</u>	<u>354,135</u>
Total cash and cash equivalents	<u>347,412</u>	<u>354,135</u>

VOLUNTARY ACTION EAST RENFREWSHIRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

19. Commitments

Lease commitments – operating leases

At 31 March 2025, the charity had the following commitments under non-cancellable operating leases payable as follows:

	2025	2024
	£	£
In less than one year	12,502	15,002
Between 1 – 2 years	12,501	12,501
Between 2 – 5 years	-	12,501
	<u>25,003</u>	<u>40,004</u>

20. Government grants

	2025	2024
	£	£
Scottish Government Core Grant	209,280	209,267
ERC Strategic Grant (Core VA)	31,500	31,500
HSCP Core	219,494	193,795
HSCP Healthy Walks	19,298	19,298
HSCP Home Care Support	15,018	52,000
HSCP Home Safely	-	11,000
HSCP Kindness Collaborative	44,871	30,000
HSCP Thrive Under 5	37,431	-
ERC – Food Dignity Network	10,000	10,000
ERC – Strategic	-	50,000
	<u>586,892</u>	<u>606,860</u>