

COMPANY REGISTRATION NUMBER: SC249724  
CHARITY REGISTRATION NUMBER: SC000403

**Volunteer Tutors Organisation Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 May 2021**



**ROBERT G ANDREWS F.C.I.E**

Chartered Accountants  
Clark Andrews Limited  
4 Eaglesham Road  
Clarkston  
Glasgow  
G76 7BT

# **Volunteer Tutors Organisation Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 May 2021**

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# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

## Reference and administrative details

**Registered charity name** Volunteer Tutors Organisation Ltd

**Charity registration number** SC000403

**Company registration number** SC249724

**Principal office and registered office** St Charles Primary School  
13 Kelvinside Gardens  
Glasgow  
G20 6BG

## The trustees

K Frondigoun  
D Johnston  
L Snell  
S Haigh (Retired 5 June 2021)  
M Hall (Retired 20 May 2021)  
A MacDonald  
Dr. Dorward  
P Ward  
J Young (Appointed 23 October 2020)  
J Lamont (Appointed 20 May 2021)  
S McGhee (Appointed 05 June 2021)

**Independent examiner** Robert G Andrews F.C.I.E.  
Clark Andrews Limited  
4 Eaglesham Road  
Clarkston  
Glasgow  
G76 7BT

# **Volunteer Tutors Organisation Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2021**

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

The Trustees, for the purpose of charity law, are the Directors of the charitable company. Throughout this report the Trustees are collectively referred to as the Directors.

#### **Governing document**

Volunteer Tutors Organisation ("the charity") is a company limited by guarantee (No SC249724) and a recognised Scottish Charity (No SC000403) governed by its Memorandum and Articles of Association.

#### **Appointment of Directors**

New Directors are appointed at the discretion of the Board. There is no fixed term for directorship. New Directors take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of the company limited by guarantee and Trustees of a charity.

#### **Organisational structure**

The Directors are responsible for the overall direction of the charity, they serve on a voluntary basis and meet monthly.

The charity is governed by a board of directors, the trustees, who work in conjunction with six specially focused sub-groups that include both Board members and employees. The areas covered by the sub-groups are:

- IT.
- HR.
- Finance.
- Funding.
- Training & Compliance; and
- Marketing.

Each sub-group meets as required and reports directly to the Board of Trustees. The whole organisation is overseen by the Chairman.

Our Head of Service, Barbara Oliver, oversees a staff compliment of 14 including an Administrator, 8 Learning Community Co-ordinators (LCCs), 2 specialist roles and 3 management posts.

The past 12 months has been spent adjusting to the new way of working, predominantly from home. We have experienced unprecedented demand on our services, not only in the Glasgow area but from other council areas in the country. The silver lining of the pandemic and subsequent transition to online tutor support is that we have been able to meet this demand from all quarters without too much disruption. We are proud to announce that we helped 232 children and young people with one-to-one tutor support. For more than 50 of these pupils we provided a laptop or a chrome book to enable them to access our service, thanks to funding from the Response Recovery and Resilience Fund and the SCVO Wellbeing Fund.

# **Volunteer Tutors Organisation Ltd**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2021**

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## **Objectives and activities**

The charity recruits, trains and manages a bank of volunteer tutors to provide educational support to disadvantaged children who have recognised learning needs mainly in literacy and numeracy. Referrals can be submitted by anyone (often teachers, social workers, or parents) and our Learning Communities Coordinators will follow up on the referrals, in partnership with the schools and guardians, to assess the child's needs.

Historically our main activity was to provide one-to-one tuition, primarily in the children's homes or in other venues such as libraries or community centres where home environments are not suitable. However, in recent years we have diversified into providing Learning Hub support groups. These had to be suspended due to Covid restrictions but are actively being reinstated as these restrictions are eased.

Learning Hubs tend to develop in response to schools who flag up that this sort of provision would be desirable as there are a significant number of children identified who would benefit. We have groups that are aimed at Children involved in Kinship Care and groups aimed at Children who are in families in recovery from drug and alcohol abuse. We also have groups that operate in areas with high levels of immigrant children who often have very low levels of basic education and other groups that are in areas of high deprivation. Our involvement with Care Experience young people has also continued to increase during the year.

Where our Learning Hubs are not specifically for children involved in Kinship Care or are Care Experienced then they are generally open to any child who wishes to attend. Where possible as well as providing tutoring to children with recognised learning needs within the groups, we also try to involve senior pupils from local secondary schools by training them to allow them to assist with the tutoring and mentoring of the younger students through our Senior Pupil Leadership program.

# **Volunteer Tutors Organisation Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 May 2021**

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##### **Achievements and performance**

Even though we were unable to run any of our Learning Hubs, this year VTO supported 237 pupils via online tutoring platforms. This is an increase of 113% of one-to-one tuition from the previous academic year. We supported young people in almost 100 different schools located in Greater Glasgow, Inverclyde, Perth & Kinross and Dundee. We are also delighted that 148 of these young people have decided to continue with tutor support in the new academic year.

Throughout this academic year we have continued to build on existing partnerships and developed new ones with Care Experienced teams in Glasgow and other council areas in Scotland. This has resulted in an increase in the number of Care Experienced pupils supported throughout the year and this number is expected to continue to grow with additional projects launching in the new school year.

Volunteer recruitment increased in 2020-21 in line with demand for our services as a consequence of the impact of Covid-19. This year we received more than 300 applications to volunteer with VTO with many people applying due to concerns about the effect of Covid-19 on young people's education. Changes have been made to streamline the application process and to improve our interview process.

As the Covid Pandemic begins to recede, a particular focus will be on developing more groups for children in Kinship Care. We have continued with our partnerships with the Kinship Support Group Community and the Trades House of Glasgow which, through its overarching Kinship Care Initiative, support families in this community. We also increased our support of care experienced young people through our partnership with the Care Experienced Team, Glasgow City Council.

The past year has been a challenging year for the QuESTS programme as schools and pupils faced possibly the hardest school year of their lives. This was particularly true for older pupils who were trying to achieve National Qualifications in such an uncertain time. In addition, Covid-19 restrictions have meant that pupil engagement with their schools and online work set for them was often low.

However, VTO rose to the challenge and has seen successful outcomes for pupils at John Paul Academy, Rosshall Academy and St Paul's High School where 14 pupils registered on the Programme achieved no less than 74 SQA qualifications aided by the support of their tutors. We are always striving to improve our service and a full review of QuESTS took place earlier this year resulting in the new QuESTS products being ready for the new academic year. VTO will now be offering 2 QuESTS products: QuESTS Level 1 1 is key in supporting pupils to progress from non-engagement with education to successfully working with a tutor and showing motivation for QuESTS Level 2 where working towards National Qualifications is the goal.

##### **Other Projects**

VTO works with partners across the statutory sector to ensure that VTO support can be given to the young people who need it the most. These projects include Prosper, Thrive and Inspire where we work with teams within each council to support Care Experienced young people's education.

##### **Prosper**

Working in partnership with Perth and Kinross Social Services to support care experienced young people through online 1-2-1 tuition. The pilot launched in winter 2020 with positive results. Consequently, a total number of 40 pupils will receive VTO support through this project in the new academic session.

##### **Thrive**

Thrive is a new project working in partnership with the City of Edinburgh Council to support care experienced young people through 1-2-1 tuition. Pupil referrals have been received and the matching process has begun

# **Volunteer Tutors Organisation Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 May 2021**

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##### **Inspire**

During the last 12 months, we have consolidated our partnership with Glasgow City Council's Care Experienced team. We formalised our project and branded it Inspire. Overall, we received 52 referrals for young people aged from P4 to S5, 10 of whom were Asylum Seeking Young People who needed help with the English language. This project was very successful as the tutors and students swiftly formed strong rapports and quickly experienced positive outcomes.

##### **KPMG**

We were delighted to work with KPMG's Social Mobility Department and recruited 20 volunteers from their corporate team to work with some of the young people on our new projects. Initial outcomes are very promising and we look forward to working with KPMG again next year.

##### **Inverclyde**

During Lockdown 1 in April 2020, VTO was approached to deliver a pilot project with Inverclyde Kinship Care Support Team, to provide one-to-one online tuition to pupils living in kinship care situations. It was felt that pupils in Kinship Care would suffer disproportionately from schools being closed, lack of access to devices for home learning and would further widen the attainment gap for this cohort of pupils. 13 young people were referred, 10 of whom engaged with the support. 7 young people, in particular, experienced great success.

##### **Govan Rising Stars**

When we were contacted with a view to supporting the Govan Rising Stars project, we couldn't fail to be impressed by the work that this relatively new venture does. This is a social outreach programme which works to better the lives of young people by providing both academic and sporting opportunities in the Govan area of Glasgow.

Three pupils were supported by our tutors in Highers and Advanced Highers. One of the pupils received an unconditional offer from Glasgow University to study Civil Engineering and the remaining two are expected to get the required grades for university entrance.

# **Volunteer Tutors Organisation Ltd**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2021**

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## **Financial review**

Per the Statement of Financial Activities on page 11, the charity reported net incoming resources for the year of £43,192 (2020: incoming £39,374) and a total reserves at 31 May 2021 of £116,881 (2020: £73,689) of which £92,128 related to Restricted Funds (2020: £73,493).

## **Reserves policy**

It is the policy of the charity to maintain unrestricted funds (i.e. unrestricted funds not committed or invested in fixed assets) at a level that equates to approximately three months of unrestricted expenditure. At 31 May 2021, the charity's unrestricted funds per the General Fund on page 11 amounted to £24,753 (2020: £196) which was acceptable to the Directors who continue their efforts to attract ongoing funding.

This year we have been able to continue to the momentum that built up through 2020. We have secured further significant funding from The Trades House of Glasgow, The RS MacDonald Trust, The Robertson Trust, The Gannochy Trust, and our ever-important relationship with Glasgow City Council has also been further developed with funding coming from a variety of different sources and areas under the council umbrella. This includes us working directly with schools and in some cases invoicing them directly for services provided, which is a massive step forward.

We have been incredibly fortunate in that all our existing funders continued to support us despite the uncertainties that the Coronavirus pandemic created. Over the year whilst under lockdown conditions the team managed to maintain existing relationships with our funders, looking at ways to adapt our existing programmes and entered dialogue with new parties with a view to developing new services within the Glasgow area and beyond.



# **Volunteer Tutors Organisation Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2021**

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

In January 2021 the Board approved our "Framework for Expansion" setting out how the organisation can develop throughout Scotland. As a result, we have now expanded outside the Glasgow area and have pilot projects in Inverclyde, Edinburgh and Perth & Kinross. In parallel with these innovations has been a developing staff structure designed to be capable of responding to the requirements of a growing organisation.

One innovation has been the creation of a Digital Coordinator post. The key function of this post is to have a core of expertise covering the many software packages we now use so that staff are not constantly re-learning skills and techniques from scratch.

Another has been the expansion of our partnership with other organisations and for the first time we now have a formal partnering with a major corporate entity KPMG. So far, this partnership has been a fruitful source of volunteer tutors and we will seek to further develop this and other partnerships over the coming years.

We have also developed our funding strategy to target significant and multi-year grant sources. This strategy has proved very effective with multi-year funding being secured from a range of providers.

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

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## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/01/22 and signed on behalf of the board of trustees by:



K Frondigoun  
Trustee

# **Volunteer Tutors Organisation Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Volunteer Tutors Organisation Ltd**

**Year ended 31 May 2021**

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I report to the trustees on my examination of the financial statements of Volunteer Tutors Organisation Ltd ('the charity') for the year ended 31 May 2021.

#### **Responsibilities and basis of report**

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

#### **Independent examiner's statement**

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Volunteer Tutors Organisation Ltd *(continued)*

Year ended 31 May 2021

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

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

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

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met; or

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

*Robert G. Andrews F.C.I.E*

Robert G Andrews F.C.I.E.  
Independent Examiner

Clark Andrews Limited  
4 Eaglesham Road  
Clarkston  
Glasgow  
G76 7BT

*28/1/22*

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	5	11,108	170,072	<b>181,180</b>	143,095
Charitable activities	6	73,100	–	<b>73,100</b>	21,870
<b>Total income</b>		<u>84,208</u>	<u>170,072</u>	<u><b>254,280</b></u>	<u>164,965</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	59,651	151,437	<b>211,088</b>	125,591
<b>Total expenditure</b>		<u>59,651</u>	<u>151,437</u>	<u><b>211,088</b></u>	<u>125,591</u>
<b>Net income and net movement in funds</b>		<u>24,557</u>	<u>18,635</u>	<u><b>43,192</b></u>	<u>39,374</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		196	73,493	<b>73,689</b>	34,315
<b>Total funds carried forward</b>		<u>24,753</u>	<u>92,128</u>	<u><b>116,881</b></u>	<u>73,689</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 May 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	14,547	5,741
<b>Current assets</b>			
Debtors	14	16,960	–
Cash at bank and in hand		94,743	73,549
		<u>111,703</u>	<u>73,549</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>9,369</u>	<u>5,601</u>
<b>Net current assets</b>		<u>102,334</u>	<u>67,948</u>
<b>Total assets less current liabilities</b>		<u>116,881</u>	<u>73,689</u>
<b>Net assets</b>		<u>116,881</u>	<u>73,689</u>
<b>Funds of the charity</b>			
Restricted funds		92,128	73,493
Unrestricted funds		24,753	196
<b>Total charity funds</b>	17	<u>116,881</u>	<u>73,689</u>

For the year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.

The notes on pages 14 to 23 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 May 2021

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These financial statements were approved by the board of trustees and authorised for issue on ~~28.01.22~~ and are signed on behalf of the board by:



K Frondigoun  
Trustee



D Johnston  
Trustee

The notes on pages 14 to 23 form part of these financial statements.

# **Volunteer Tutors Organisation Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 May 2021**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is St Charles Primary School, 13 Kelvinside Gardens, Glasgow, G20 6BG.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

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

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Taxation**

Volunteer Tutors Organisation Ltd is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.



# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2021

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance
Computer Equipment	-	33% straight line

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Limited by guarantee

Volunteer Tutors Organisation Ltd is limited by guarantee having no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations - individuals	2,261	—	2,261
Kiltwalk	4,847	—	4,847
Charities Aid	—	—	—
Glasgow Care Foundation	—	—	—

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 May 2021

##### 5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>			
The Robertson Trust	–	15,000	15,000
BBC Children in Need	–	–	–
The R S McDonald Charitable Trust	–	15,000	15,000
Souter Foundation	4,000	–	4,000
Awards For All	–	–	–
Turcan Connell (HFF)	–	8,000	8,000
Foundation Scotland	–	4,700	4,700
Trade House Commonwealth	–	29,944	29,944
The Gannochy Trust	–	15,000	15,000
BFSS	–	14,291	14,291
Garfield Weston	–	10,000	10,000
The Wellbeing Fund	–	16,911	16,911
GCC - community fund	–	41,226	41,226
	<u>11,108</u>	<u>170,072</u>	<u>181,180</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations - individuals	4,160	–	4,160
Kiltwalk	791	–	791
Charities Aid	250	–	250
Glasgow Care Foundation	180	–	180

<b>Grants</b>			
The Robertson Trust	–	22,500	22,500
BBC Children in Need	–	41,500	41,500
The R S McDonald Charitable Trust	–	14,192	14,192
Souter Foundation	–	6,000	6,000
Awards For All	–	9,428	9,428
Turcan Connell (HFF)	–	5,000	5,000
Foundation Scotland	–	4,294	4,294
Trade House Commonwealth	–	19,800	19,800
The Gannochy Trust	–	15,000	15,000
BFSS	–	–	–
Garfield Weston	–	–	–
The Wellbeing Fund	–	–	–
GCC - community fund	–	–	–
	<u>5,381</u>	<u>137,714</u>	<u>143,095</u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
GCC - Care Experienced	44,300	–	44,300
GCC _ North West Recovery	–	–	–
GCC - Core Fund	10,000	–	10,000
Perth & Kinross - Prosper	12,840	–	12,840
ECC Thrive	5,960	–	5,960
	<u>73,100</u>	<u>–</u>	<u>73,100</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
GCC - Care Experienced	–	8,570	8,570
GCC _ North West Recovery	–	3,300	3,300
GCC - Core Fund	–	10,000	10,000
Perth & Kinross - Prosper	–	–	–
ECC Thrive	–	–	–
	<u>–</u>	<u>21,870</u>	<u>21,870</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of tutoring support	59,651	149,937	209,588
Support costs	–	1,500	1,500
	<u>59,651</u>	<u>151,437</u>	<u>211,088</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Provision of tutoring support	15,083	109,008	124,091
Support costs	–	1,500	1,500
	<u>15,083</u>	<u>110,508</u>	<u>125,591</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Provision of tutoring support	209,588	–	209,588	124,091
Governance costs	–	1,500	1,500	1,500
	<u>209,588</u>	<u>1,500</u>	<u>211,088</u>	<u>125,591</u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2021

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#### 9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>7,670</u>	<u>5,798</u>

#### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	165,996	90,086
Social security costs	10,008	1,597
Employer contributions to pension plans	<u>4,791</u>	<u>2,338</u>
	<u>180,795</u>	<u>94,021</u>

The average head count of employees during the year was 12 (2020: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>12</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2021

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#### 13. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 June 2020	21,215	16,882	<b>38,097</b>
Additions	–	16,476	<b>16,476</b>
<b>At 31 May 2021</b>	<b>21,215</b>	<b>33,358</b>	<b>54,573</b>
<b>Depreciation</b>			
At 1 June 2020	17,615	14,741	<b>32,356</b>
Charge for the year	900	6,770	<b>7,670</b>
<b>At 31 May 2021</b>	<b>18,515</b>	<b>21,511</b>	<b>40,026</b>
<b>Carrying amount</b>			
<b>At 31 May 2021</b>	<b>2,700</b>	<b>11,847</b>	<b>14,547</b>
At 31 May 2020	3,600	2,141	5,741

#### 14. Debtors

	2021 £	2020 £
Trade debtors	<b>16,960</b>	–

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

	2021 £	2020 £
Accruals and deferred income	<b>1,723</b>	3,199
Social security and other taxes	<b>7,646</b>	2,402
	<b>9,369</b>	5,601

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,791 (2020: £2,338).

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2021

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
General funds	(5,569)	80,208	(56,116)	–	18,523
Designated Asset Fund	5,765	4,000	(3,535)	–	6,230
	<u>196</u>	<u>84,208</u>	<u>(59,651)</u>	<u>–</u>	<u>24,753</u>

  

	At 1 June 2019	Income	Expenditure	Transfers	At 31 May 2020
	£	£	£	£	£
General funds	5,887	5,381	(11,618)	(5,218)	(5,568)
Designated Asset Fund	4,011	–	(3,465)	5,218	5,764
	<u>9,898</u>	<u>5,381</u>	<u>(15,083)</u>	<u>–</u>	<u>196</u>

##### Designated Assets Fund

The Designated Assets Fund represents the net book value of the charity's fixed assets which would not be readily convertible into cash.

##### Restricted funds

	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
BBC Children In Need	21,343	–	(47)	–	21,296
The Robertson Trust	14,625	15,000	(17,125)	–	12,500
The R S McDonald Charitable Trust	12,009	15,000	(15,759)	–	11,250
Foundation Scotland	–	4,700	(1,567)	–	3,133
Spifox	–	–	–	–	–
Trade House	–	–	–	–	–
Commonwealth	13,850	29,944	(38,263)	–	5,531
Garfield Weston	–	10,000	(8,700)	–	1,300

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 May 2021

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

The Gannochy Trust	4,000	15,000	(13,000)	–	<b>6,000</b>
The Wellbeing Fund	–	16,911	(14,783)	–	<b>2,128</b>
GCC - Quest	4,000	–	(4,000)	–	–
GCC - Community Fund	–	41,226	(25,621)	–	<b>15,605</b>
Souter Foundation	–	–	–	–	–
BFSS	–	14,291	(3,573)	–	<b>10,718</b>
GCC - CET	–	–	–	–	–
Turcan Connell (HFF)	833	8,000	(6,166)	–	<b>2,667</b>
GCC - North West	–	–	–	–	–
Recovery	–	–	–	–	–
GCC - Core Fund	2,833	–	(2,833)	–	–
Merchant House	–	–	–	–	–
	<u>73,493</u>	<u>170,072</u>	<u>(151,437)</u>	<u>–</u>	<u><b>92,128</b></u>

	At 1 June 2019 £	Income £	Expenditure £	Transfers £	At 31 May 2020 £
BBC Children In Need	2,594	41,500	(22,751)	–	21,343
The Robertson Trust	6,250	22,500	(14,125)	–	14,625
The R S McDonald Charitable Trust	3,990	14,192	(6,173)	–	12,009
Foundation Scotland	–	4,294	(4,294)	–	–
Spifox	2,311	–	(2,311)	–	–
Trade House	–	–	–	–	–
Commonwealth	8,105	19,800	(14,055)	–	13,850
Garfield Weston	–	–	–	–	–
The Gannochy Trust	–	15,000	(11,000)	–	4,000
The Wellbeing Fund	–	–	–	–	–
GCC - Quest	–	8,570	(4,570)	–	4,000
GCC - Community Fund	–	–	–	–	–
Souter Foundation	–	6,000	(6,000)	–	–
BFSS	–	–	–	–	–
GCC - CET	–	9,428	(9,428)	–	–
Turcan Connell (HFF)	–	5,000	(4,167)	–	833
GCC - North West	–	–	–	–	–
Recovery	–	3,300	(3,300)	–	–
GCC - Core Fund	–	10,000	(7,167)	–	2,833
Merchant House	1,167	–	(1,167)	–	–
	<u>24,417</u>	<u>159,584</u>	<u>(110,508)</u>	<u>–</u>	<u><b>73,493</b></u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

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

**BBC Children in Need**

Represents three year grant funding received from BBC Children in Need to part fund the salaries and related costs of the charity's Link Worker and Administrator.

**The Gannochy Trust**

Represents grant funding received from Gannochy to help with the core running costs of the organisation.

**The Robertson Trust**

Represents funding received to help with the administration staff and IT costs.

**Foundation Scotland**

Represents funding received to help with staff and Laptop costs.

**Spifox**

Represents funding received to help with replacing IT equipment.

**Trade House Commonwealth**

Represents funding received to help with the core running costs of the organisation.

**The R S McDonald Charitable Trust**

Represents funding received to help with the general running costs of the organisation.

**Merchant House**

Represents funding received to help with the general running costs of the organisation.

**Souter Foundation**

Represents funding received to help with the general running costs of the organisation.

**Turcan Connell (HFF)**

Represents funding received to help with the general running costs of the organisation.

**GCC - Quest**

Represents monies received from GCC for tutor support.

**GCC - North West Recovery**

Represents monies received from GCC for homework groups.

**GCC - Roger Hughes**

Represent monies received from GCC for homework groups.

**Garfield Weston**

Represents funding received to help with the general running costs of the organisation.

**GCC - CET**

Represents monies received from GCC for homework groups.

**GCC Community Fund**

Represents funding received to help with the general running costs of the organisation.

**Laptop Fund**

**BFSS**

Represents monies received for support care outside Glasgow.



# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

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

##### The Wellbeing Fund

Represents monies received for learning communities co-ordinators and laptops.

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,230	8,317	14,547
Current assets	27,892	83,811	111,703
Creditors less than 1 year	(9,369)	—	(9,369)
<b>Net assets</b>	<b>24,753</b>	<b>92,128</b>	<b>116,881</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	5,741	—	5,741
Current assets	56	73,493	73,549
Creditors less than 1 year	(5,601)	—	(5,601)
<b>Net assets</b>	<b>196</b>	<b>73,493</b>	<b>73,689</b>

**Volunteer Tutors Organisation Ltd**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 May 2021**

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**The following pages do not form part of the financial statements.**

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations - individuals	2,261	4,160
Kiltwalk	4,847	791
Charities Aid	-	250
Glasgow Care Foundation	-	180
The Robertson Trust	15,000	22,500
BBC Children in Need	-	41,500
The R S McDonald Charitable Trust	15,000	14,192
Souter Foundation	4,000	6,000
Awards For All	-	9,428
Turcan Connell (HFF)	8,000	5,000
Foundation Scotland	4,700	4,294
Trade House Commonwealth	29,944	19,800
The Gannochy Trust	15,000	15,000
BFSS	14,291	-
Garfield Weston	10,000	-
The Wellbeing Fund	16,911	-
GCC - community fund	41,226	-
	<u>181,180</u>	<u>143,095</u>
<b>Charitable activities</b>		
GCC - Care Experienced	44,300	8,570
GCC - North West Recovery	-	3,300
GCC - Core Fund	10,000	10,000
Perth & Kinross - Prosper	12,840	-
ECC Thrive	5,960	-
	<u>73,100</u>	<u>21,870</u>
<b>Total income</b>	<u>254,280</u>	<u>164,965</u>

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 May 2021

	2021 £	2020 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	165,996	90,086
Employer's NIC	10,008	1,597
Pension costs	4,791	2,338
Legal and professional fees	1,500	1,500
Depreciation	7,670	5,799
Rent	–	810
Insurance	1,112	767
Subscriptions	6,320	2,173
Printing, postage and stationery	481	3,116
Telephone	1,597	495
Books and materials	2,121	3,295
Travelling expenses	58	6,182
General expenses	232	2,019
Computer costs	9,178	5,405
Bank Charges	24	9
	<u>211,088</u>	<u>125,591</u>
<b>Total expenditure</b>	<u>211,088</u>	<u>125,591</u>
<b>Net income</b>	<u>43,192</u>	<u>39,374</u>

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Provision of tutoring support</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	165,996	90,086
Employer's NIC	10,008	1,597
Pension costs	4,791	2,338
Depreciation	7,670	5,799
Rent	–	810
Insurance	1,112	767
Subscriptions	6,320	2,173
Printing, postage and stationery	481	3,116
Telephone	1,597	495
Books and materials	2,121	3,295
Travelling expenses	58	6,182
General expenses	232	2,019
Computer costs	9,178	5,405
Bank Charges	24	9
	<u>209,588</u>	<u>124,091</u>
<b>Governance costs</b>		
Independent Examiner's fee	1,500	1,500
	<u>211,088</u>	<u>125,591</u>