

**Volunteer Tutors Organisation Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 May 2023**

**MARTIN AITKEN & CO LTD**

Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

## Financial Statements

Year ended 31 May 2023

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>13</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>23</b>
Notes to the detailed statement of financial activities	<b>25</b>

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

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

Year ended 31 May 2023

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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 2023.

## 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 (Retired 14 January 2023)  
A MacDonald  
Dr. Dorward (Retired 14 January 2023)  
L Ward  
T Young  
J Lamont  
S McGhee  
K Ritchie

**Independent examiner** Robert G Andrews F.C.I.E.  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

Year ended 31 May 2023

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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 as a body and additionally in sub-groups as necessary.

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:

- HR.
- Finance and Funding.
- IT.
- Marketing.
- Training and Compliance.
- Strategy.

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, together with the Operations Manager, oversees a staff compliment of 21. This includes an Administrator, 12 Learning Community Coordinators (LCCs), 3 senior LCCs and 3 specialist support roles.

The past 12 months have been spent adjusting to being fully reintegrated into in-person working whilst still delivering a high level of online support. This process led to a shift in employment strategy to provide better opportunities for our staff, encouraging improved staff retention and to support our growth in different geographical areas. Our aim is to provide more stability for our service, for the staff and volunteers who allow our service to run and most importantly for the young people who benefit from our service.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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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/carers). Our Learning Communities Coordinators process the referrals in collaboration 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, and this is still a central service in the organisation. However, in recent years we have diversified into providing Learning Hub support groups. These had to be suspended due to Covid restrictions but were actively reinstated in the previous financial year and have continued as a central activity in the current year.

Learning Hubs are established in response to schools who flag up that this sort of provision would be desirable due to a significant number of children being identified who would benefit from this support. We have groups dedicated to help children living in Kinship Care and groups aimed at children who are in families recovering from drug and alcohol addiction. We also have Hubs that operate in areas with high levels of immigrant children whose first language is not English, and other groups that are situated in areas of high deprivation. We also have extensive experience of working with Care Experienced young people and this area continues to grow and have a significant impact on our funding streams.

Where our Learning Hubs are not specifically for children living in Kinship Care or otherwise Care Experienced, they are available for any child affected by the poverty-related attainment gap. As well as providing tutoring to children with recognised learning needs within the Hubs, we also recruit and train senior pupils from local secondary schools facilitating them to assist with the tutoring and mentoring of the younger students through our Senior Pupil Leadership Programme.

Alongside our increased provision of face-to-face tutoring and Learning Hubs, our online tutoring offering has continued to thrive this year.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

Year ended 31 May 2023

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#### ACHIEVEMENTS AND PERFORMANCE

##### Workforce

Although our in—person services have now fully resumed, the expansion of our staff team led to home working being solidified as a part of our normal working practice. Our staff continue to utilise our working from home provision although the office is occupied most of time. The Head of Service and Administrator are based there, and we continue to utilise online functionality for recruiting and training our volunteers and managing staff remotely, where possible, to improve productivity and reduce costs. Our workforce reduced slightly from 22 to 21 staff in the year. Due to staff attrition of part—time-roles we took the decision to create more full-time roles and to expand job specifications to stabilise the work force and consequently service growth.

##### Volunteers

As a result of the enthusiasm, passion and diverse skill sets of our volunteers we have been able to provide one-to—one tutoring support to more than 450 children and young people this year. Our volunteers are the backbone of our organisation, some of whom go the extra mile by supporting our Learning Hubs as well as our Home Tuition Programme. In the past 12 months we have trained 251 adult tutors to support our young people across our services.

##### Learning Hubs

We successfully expanded our Learning Hub network this year and introduced/reintroduced 13 additional Hubs bringing the total to 21. The VTO supported 232 pupils via this service with the help of 151 Senior Pupils. 17 of our Hubs are based in Primary Schools, 1 in partnership with the North-West Kinship Support Group and 3 in partnership with Glasgow Health and Social Care Partnership. Two of the Primary School Learning Hubs were launched in Edinburgh, a first for VTO. An average of 10 pupils attended each Hub, weekly, supported by Senior Pupils from 11 different Secondary Schools.

There are plans in place to roll out a further 8 hubs, including 2 new Hubs in Edinburgh, in the Autumn of 2023.

##### QuESTS (Qualifications for Every Student Through Tutor Support)

This service is aimed at young people who do not attend school or are on a part-time timetable and at risk of leaving school with no qualifications. The QuESTS programme has been successful again this year with 26 pupils receiving support, mainly through our Inspire project in Glasgow. VTO enjoys a strong partnership with the Glasgow Virtual School (Education Services) through the Inspire project. Through this, VTO supports care experienced young people in Glasgow with one-to-one and QuESTS tutor support.

##### 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 local authority area to provide educational support to Care Experienced young people.

##### Prosper

We worked 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 and was rolled out in earnest in the previous financial year. We supported a total number of 20 pupils in the current year. There will be a further 40 places available for support through this project in the new academic session.

##### Thrive

Thrive is a project working in partnership with the City of Edinburgh Council to support care experienced young people through 1-2-1 tuition. We supported 15 pupils in the current year and there will be 40 places available for this project in the new academic year.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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##### **Inspire**

Our Inspire project has continued to be a success with 60 young people having been supported during this year on both our one-to-one and QuESTS services. Our strong partnership with the Glasgow Virtual School is key to the success of this project.

##### **Rising Stars**

Rising Stars is an organisation with the role of "Bettering the lives of young people in Scotland, one game at a time" through their basketball coaching programme. Through their 'From the court to the classroom' initiative, they aim to provide further support to young people and have partnered with VTO to provide educational support to some of the young people on their programme. 7 young people have received tutor support through this project partnership. It has been enormously successful and both VTO and Rising Stars look forward to working together again in the coming academic year.

##### **Schools**

Through all of our services we have developed strong partnerships with the following primary schools, including 2 schools in Edinburgh, which was a new development for VTO: Cuthbertson, Parkview, Highpark, Sandwood, Oakgrove, St Marnocks, Craigroyston (Edinburgh), Pirniehall (Edinburgh), St Brides, Tinto, Darnley, Carntyne, Holycross and Saracen.

Our secondary school partnerships included: Kelvinside Academy, The Glasgow Academy, John Paul Academy, The High School of Glasgow, Hutchesons Grammar School, Rosshall Academy, Hillpark Secondary and Craigroyston Community High School (Edinburgh).

##### **Partnerships**

VTO enjoys a well-established partnership with the Glasgow Virtual School delivering the Inspire project. Through this, VTO supports care experienced young people in Glasgow with one-to-one and QuESTS support.

Our partnership with Perth & Kinross Council delivers the Prosper project in support of care experienced young people. Funding has been agreed with them to appoint our first ever on-the-ground staff member in Perth & Kinross, our Outreach Coordinator, to enhance the impact further by supporting in-person tutoring and to introduce Learning Hubs in this local authority area.

VTO continues to work in collaboration with City of Edinburgh Council with the Thrive project supporting care experienced young people in Edinburgh.

VTO hosted their 2023 Annual General Meeting in the Advanced Research Centre on the University of Glasgow Campus.

The Byres Community Hub at the School of Health & Wellbeing (Clarice Pears) on the University of Glasgow Campus, has been an invaluable partnership this year. Thanks to their support we held our Trustees Development Day in April on the Campus as well as our Staff Development Day in June.

We renewed our partnership with National5.com for the academic year 23-24. Andrew Eadie provided support in offering free access to this wonderful Maths resource for our pupils and their tutors who are working on National 5 Maths this year.

##### **Fundraising**

VTO staff and volunteers donned their walking shoes and kilts once again for the 2023 Kiltwalk in a bid to boost our funds for the year ahead. This effort generated our best ever fundraising total.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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#### **Marketing**

Our marketing strategy is focused on increasing our profile to attract new volunteers and funding to the organisation. In the last 12 months, we launched a marketing campaign to increase VTO's social media presence. As part of our efforts to make VTO more accessible to volunteers, families and funders, we implemented a significant redesign of our website's homepage.

#### **FINANCIAL REVIEW**

As per the Statement of Financial Activities on page 9, the charity reported net incoming resources for the year of £58,565 (2022: outgoing £19,417) and total reserves on 31 May 2023 of £156,029 (2022: £97,464) of which £111,778 related to Restricted Funds (2022: £29,059).

#### **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. On 31 May 2023, the charity's unrestricted funds as per the General Fund on page 10 amounted to £44,251 (2022: £68,405) which was acceptable to the Directors who continue their efforts to attract ongoing funding.

#### **PLANS FOR FUTURE PERIODS**

In the current year our "Framework for Expansion" which sets out how the organisation can develop throughout Scotland, is well underway. As a result, we have now expanded outside the Glasgow area and have established projects in Edinburgh and Perth & Kinross. In parallel with these innovations the organisation has been a developing staff structure designed to be capable of responding to the requirements of a growing organisation.

Our funding has been steady over the current year and will increase into the next year, giving us a relatively stable place to proceed from. We aim to continue to deliver on our existing projects, whilst always looking out for new opportunities.

#### **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 16/02/24 and signed on behalf of the board of trustees by:



D Johnston  
Trustee & Chair



# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

Year ended 31 May 2023

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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 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### 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.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# 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 2023

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report 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

Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

*16/4/24*

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Statement of Financial Activities  
(including income and expenditure account)

Year ended 31 May 2023

		2023	2022		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	100,167	203,241	<b>303,408</b>	159,634
Charitable activities	6	152,580	–	<b>152,580</b>	108,038
<b>Total income</b>		<u>252,747</u>	<u>203,241</u>	<u><b>455,988</b></u>	<u>267,672</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	276,901	120,522	<b>397,423</b>	287,089
<b>Total expenditure</b>		<u>276,901</u>	<u>120,522</u>	<u><b>397,423</b></u>	<u>287,089</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(24,154)</u>	<u>82,719</u>	<u><b>58,565</b></u>	<u>(19,417)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		68,405	29,059	<b>97,464</b>	116,881
<b>Total funds carried forward</b>		<u>44,251</u>	<u>111,778</u>	<u><b>156,029</b></u>	<u>97,464</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 13 to 21 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 May 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	13		4,380	8,580
<b>Current assets</b>				
Debtors	14	28,296		—
Cash at bank and in hand		<u>138,078</u>		<u>97,736</u>
		<b>166,374</b>		<b>97,736</b>
<b>Creditors: amounts falling due within one year</b>	15	<u>14,725</u>		<u>8,852</u>
<b>Net current assets</b>			<b>151,649</b>	<b>88,884</b>
<b>Total assets less current liabilities</b>			<b>156,029</b>	<b>97,464</b>
<b>Net assets</b>			<b><u>156,029</u></b>	<b><u>97,464</u></b>
<b>Funds of the charity</b>				
Restricted funds			111,778	29,059
Unrestricted funds			<u>44,251</u>	<u>68,405</u>
<b>Total charity funds</b>	17		<b><u>156,029</u></b>	<b><u>97,464</u></b>

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

Directors' responsibilities:

- The members have not required the 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 13 to 21 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 May 2023

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These financial statements were approved by the board of trustees and authorised for issue on 16/02/24, and are signed on behalf of the board by:



K Frondigoun  
Trustee



D Johnston  
Trustee

The notes on pages 13 to 21 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 May 2023

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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.

##### 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 2023

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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 2023 £
<b>Donations</b>			
Donations	7,967	–	7,967
Kiltwalk	–	–	–

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

Year ended 31 May 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
The Robertson Trust	46,000	–	46,000
Scottish Power	–	78,830	78,830
Scottish Children's Lottery	–	3,000	3,000
The R S MacDonald Charitable Trust	–	14,000	14,000
The Souter Charitable Trust	–	–	–
Hugh Fraser Foundation	10,000	–	10,000
Bank of Scotland Foundation	–	1,200	1,200
The Trades House of Glasgow	–	30,760	30,760
The Corra Foundation	8,800	–	8,800
The Gannochy Trust	17,400	–	17,400
Perth & Kinross Prosper	–	1,000	1,000
BFSS	–	28,742	28,742
Garfield Weston	10,000	–	10,000
Glasgow Community Fund	–	45,709	45,709
	<u>100,167</u>	<u>203,241</u>	<u>303,408</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	4,469	–	4,469
Kiltwalk	6,174	–	6,174
<b>Grants</b>			
The Robertson Trust	40,000	–	40,000
Scottish Power	–	–	–
Scottish Children's Lottery	–	–	–
The R S MacDonald Charitable Trust	–	7,000	7,000
The Souter Charitable Trust	5,000	–	5,000
Hugh Fraser Foundation	10,000	–	10,000
Bank of Scotland Foundation	–	12,000	12,000
The Trades House of Glasgow	–	–	–
The Corra Foundation	–	–	–
The Gannochy Trust	15,000	–	15,000
Perth & Kinross Prosper	–	–	–
BFSS	–	14,290	14,290
Garfield Weston	–	–	–
Glasgow Community Fund	–	45,701	45,701
	<u>80,643</u>	<u>78,991</u>	<u>159,634</u>



# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
GG - GVS (Glasgow Virtual School)	49,440	<b>49,440</b>	42,420	42,420
GCC - QuESTS	3,900	<b>3,900</b>	11,120	11,120
GCC - Core Fund	–	–	10,000	10,000
Perth & Kinross	53,640	<b>53,640</b>	23,840	23,840
CEC Thrive	–	–	11,358	11,358
HSCP	15,500	<b>15,500</b>	9,300	9,300
City of Edinburgh	27,000	<b>27,000</b>	–	–
Possilpark Parish Church	3,100	<b>3,100</b>	–	–
	<u>152,580</u>	<u><b>152,580</b></u>	<u>108,038</u>	<u>108,038</u>

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

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Provision of tutoring support	275,336	120,522	<b>395,858</b>
Support costs	1,565	–	<b>1,565</b>
	<u>276,901</u>	<u>120,522</u>	<u><b>397,423</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of tutoring support	145,029	140,535	285,564
Support costs	–	1,525	1,525
	<u>145,029</u>	<u>142,060</u>	<u>287,089</u>

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

	Activities undertaken directly	Support costs	<b>Total funds 2023 £</b>	Total fund 2022 £
Provision of tutoring support	395,858	–	<b>395,858</b>	285,564
Governance costs	–	1,565	<b>1,565</b>	1,525
	<u>395,858</u>	<u>1,565</u>	<u><b>397,423</b></u>	<u>287,089</u>

#### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023 £</b>	2022 £
Depreciation of tangible fixed assets	<u><b>7,696</b></u>	<u>7,562</u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

#### 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,565</u>	<u>1,525</u>

#### 11. Staff costs

The average head count of employees during the year was 22 (2022: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>22</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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.

#### 13. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 June 2022	21,215	34,953	56,168
Additions	–	3,496	3,496
<b>At 31 May 2023</b>	<u>21,215</u>	<u>38,449</u>	<u>59,664</u>
<b>Depreciation</b>			
At 1 June 2022	19,190	28,398	47,588
Charge for the year	507	7,189	7,696
<b>At 31 May 2023</b>	<u>19,697</u>	<u>35,587</u>	<u>55,284</u>
<b>Carrying amount</b>			
<b>At 31 May 2023</b>	<u>1,518</u>	<u>2,862</u>	<u>4,380</u>
At 31 May 2022	<u>2,025</u>	<u>6,555</u>	<u>8,580</u>

#### 14. Debtors

	2023 £	2022 £
Trade debtors	<u>28,296</u>	<u>–</u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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

	2023	2022
	£	£
Trade creditors	980	–
Accruals and deferred income	1,724	1,723
Social security and other taxes	12,021	7,129
	<u>14,725</u>	<u>8,852</u>

#### 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 £7,964 (2022: £6,769).

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 June 2022	Income £	Expenditure £	At 31 May 2023
General funds	63,983	249,251	(273,364)	39,870
Designated Asset Fund	4,422	3,496	(3,537)	4,381
	<u>68,405</u>	<u>252,747</u>	<u>(276,901)</u>	<u>44,251</u>

  

	At 1 June 2021	Income £	Expenditure £	At 31 May 2022
General funds	18,523	187,086	(141,626)	63,983
Designated Asset Fund	6,230	1,595	(3,403)	4,422
	<u>24,753</u>	<u>188,681</u>	<u>(145,029)</u>	<u>68,405</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.

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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

##### Restricted funds

	At 1 June 2022 £	Income £	Expenditure £	At 31 May 2023 £
BBC Children In Need	–	–	–	–
The Robertson Trust	–	–	–	–
The R S MacDonald Charitable Trust	7,000	14,000	(18,667)	<b>2,333</b>
Bank of Scotland Foundation	8,000	1,200	(9,200)	–
The Trades House of Glasgow	–	30,760	(29,478)	<b>1,282</b>
Garfield Weston	–	–	–	–
The Gannochy Trust	–	–	–	–
The Wellbeing Fund	1,064	–	(1,064)	–
GCC - Community Fund	5,850	45,709	(35,952)	<b>15,607</b>
BFSS	7,145	28,742	(23,911)	<b>11,976</b>
Hedley Foundation	–	1,000	(1,000)	–
Hugh Fraser Foundation	–	–	–	–
Scottish Power	–	78,830	–	<b>78,830</b>
Scottish Children Lottery	–	3,000	(1,250)	<b>1,750</b>
	<u>29,059</u>	<u>203,241</u>	<u>(120,522)</u>	<u><b>111,778</b></u>

	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
BBC Children In Need	21,296	–	(21,296)	–
The Robertson Trust	12,500	–	(12,500)	–
The R S MacDonald Charitable Trust	11,250	7,000	(11,250)	7,000
Bank of Scotland Foundation	3,133	12,000	(7,133)	8,000
The Trades House of Glasgow	5,531	–	(5,531)	–
Garfield Weston	1,300	–	(1,300)	–
The Gannochy Trust	6,000	–	(6,000)	–
The Wellbeing Fund	2,128	–	(1,064)	1,064
GCC - Community Fund	15,605	45,701	(55,456)	5,850
BFSS	10,718	14,290	(17,863)	7,145
Hedley Foundation	–	–	–	–
Hugh Fraser Foundation	2,667	–	(2,667)	–
Scottish Power	–	–	–	–
Scottish Children Lottery	–	–	–	–
	<u>92,128</u>	<u>78,991</u>	<u>(142,060)</u>	<u>29,059</u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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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 and has now mod.

##### **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.

##### **Bank of Scotland Foundation**

Represents funding received to help with staff and Laptop costs.

##### **Trade House Commonwealth**

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

##### **The R S MacDonald Charitable Trust**

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

##### **Hugh Fraser Foundation**

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

##### **Garfield Weston**

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

##### **Glasgow Community Fund**

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

##### **BFSS**

Represents monies received for support care outside Glasgow.

##### **The Wellbeing Fund**

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

##### **Hedley Foundation**

Represents funding received to help with the books for the organisation.

##### **Scottish Power**

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

##### **Scottish Children's Lottery**

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

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

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

#### Year ended 31 May 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,380	–	<b>4,380</b>
Current assets	54,596	111,778	<b>166,374</b>
Creditors less than 1 year	(14,725)	–	<b>(14,725)</b>
<b>Net assets</b>	<u>44,251</u>	<u>111,778</u>	<u><b>156,029</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,422	4,158	8,580
Current assets	72,835	24,901	97,736
Creditors less than 1 year	(8,852)	–	(8,852)
<b>Net assets</b>	<u>68,405</u>	<u>29,059</u>	<u>97,464</u>

# **Volunteer Tutors Organisation Ltd**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 May 2023**

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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 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	7,967	4,469
Kiltwalk	–	6,174
The Robertson Trust	46,000	40,000
Scottish Power	78,830	–
Scottish Children's Lottery	3,000	–
The R S MacDonald Charitable Trust	14,000	7,000
The Souter Charitable Trust	–	5,000
Hugh Fraser Foundation	10,000	10,000
Bank of Scotland Foundation	1,200	12,000
The Trades House of Glasgow	30,760	–
The Corra Foundation	8,800	–
The Gannochy Trust	17,400	15,000
Perth & Kinross Prosper	1,000	–
BFSS	28,742	14,290
Garfield Weston	10,000	–
Glasgow Community Fund	45,709	45,701
	<u>303,408</u>	<u>159,634</u>
<b>Charitable activities</b>		
GG - GVS (Glasgow Virtual School)	49,440	42,420
GCC - QuESTS	3,900	11,120
GCC - Core Fund	–	10,000
Perth & Kinross	53,640	23,840
CEC Thrive	–	11,358
HSCP	15,500	9,300
City of Edinburgh	27,000	–
Possilpark Parish Church	3,100	–
	<u>152,580</u>	<u>108,038</u>
<b>Total income</b>	<u>455,988</u>	<u>267,672</u>



# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 May 2023

	2023 £	2022 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	322,359	228,081
Employer's NIC	15,646	14,617
Pension costs	7,964	6,769
Legal and professional fees	1,565	1,525
Depreciation	7,695	7,561
Rent	120	–
Insurance	1,383	1,187
Subscriptions	3,162	7,649
Printing, postage and stationery	1,766	683
Telephone	2,722	1,287
Books and materials	2,729	3,993
Travelling expenses	2,359	952
General expenses	2,080	1,377
Computer costs	13,962	11,389
Advertising	7,583	–
Staff Training	565	–
Bank Charges	33	19
Professional fees	3,730	–
	<u>397,423</u>	<u>287,089</u>
<b>Total expenditure</b>	<u>397,423</u>	<u>287,089</u>
<b>Net income/(expenditure)</b>	<u>58,565</u>	<u>(19,417)</u>

# Volunteer Tutors Organisation Ltd

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2023

	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Provision of tutoring support</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	322,359	228,081
Employer's NIC	15,646	14,617
Pension costs	7,964	6,769
Depreciation	7,695	7,561
Rent	120	–
Insurance	1,383	1,187
Subscriptions	3,162	7,649
Printing, postage and stationery	1,766	683
Telephone	2,722	1,287
Books and materials	2,729	3,993
Travelling expenses	2,359	952
General expenses	2,080	1,377
Computer costs	13,962	11,389
Advertising	7,583	–
Staff Training	565	–
Bank Charges	33	19
Professional fees	3,730	–
	<u>395,858</u>	<u>285,564</u>
<b>Governance costs</b>		
Independent Examiner's fee	1,565	1,525
	<u>397,423</u>	<u>287,089</u>