

**CHARITY REGISTRATION NUMBER: SC000403**

**Volunteer Tutors Organisation Ltd**  
**Unaudited Financial Statements**  
**31 May 2022**

# Volunteer Tutors Organisation Ltd

## Financial Statements

Year ended 31 May 2022

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# Volunteer Tutors Organisation Ltd

## Trustees' Annual Report

Year ended 31 May 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2022.

### Reference and administrative details

**Registered charity name** Volunteer Tutors Organisation Ltd

**Charity registration number** SC000403

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

### The trustees

K Frondigoun  
D Johnston  
L Snell (Retired 14 January 2023)  
S Haigh (Retired 5 June 2021)  
A MacDonald  
Dr. Dorward (Retired 14 January 2023)  
L Ward  
T Young  
J Lamont  
S McGhee (Appointed 5 June 2021)  
K Ritchie (Appointed 14 January 2023)

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

# Volunteer Tutors Organisation Ltd

## Trustees' Annual Report *(continued)*

Year ended 31 May 2022

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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:

- 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, oversees a staff compliment of 14 including an Administrator, 8 Learning Community Coordinators (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

## Trustees' Annual Report *(continued)*

Year ended 31 May 2022

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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 were 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. We also now have fairly well established experience of working with Care Experience young people and this area continues to grow and have a significant impact on our funding.

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

## Trustees' Annual Report *(continued)*

### Year ended 31 May 2022

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#### **Achievements and performance**

The move from remote, online working back to more in-person work was a cautious one for the VTO, like many other organisations. Our staff continue to have working from home provisions although the office officially reopened and we continue utilising online communications for delivering the services, training for volunteers and office procedures for staff relations where possible to save resources.

Our workforce grew by 83% from 12 to 22 staff in the year as we have expanded to meet new commitments for service provision. Overall, we supported 241 young people in our home tuition programme.

We successfully relaunched 8 of our Learning Hubs, this year and introduced 2 new Hubs. The VTO supported 103 pupils via this service with the help of 86 Senior Pupils. By the end of the financial year we were ready to roll out a further 12 hubs including 2 in Edinburgh meaning that we are on track to return to our pre-covid numbers post year end. While online tutoring has now become the new norm we have also seen an increase in the demand for face-to-face provision towards the end of the year.

We now provide services in Glasgow, Perth & Kinross, Edinburgh and in other areas around Scotland, which begins to satisfy a long term goal of the organisation to establish ourselves out with the Glasgow area.

Building on our existing relationships we continued with our focus on Care Experienced young people with 53% of the young people we support are now from care experienced back grounds. 26% of our young people are involved in Kinship care. We are dedicated to keeping the Promise that all young people in Scotland should be "loved, safe, and respected and realise their full potential". We received 214 applications from all over Scotland to volunteer with us and we trained over 170 tutors in the year to support one to- one tuition.

The QuESTS programme has experienced a period of growth in the year with 28 pupils receiving support, mainly through our Inspire project in Glasgow.

#### **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 and was rolled out properly in the current financial year. We supported a total number of 31 pupils in the current year and there will be 49 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 18 places available for this project in the new academic year.

#### **Inspire**

Our inspire project has continued to be a success. With at least 60 places available annually our partnership with the Glasgow Virtual School in delivering this project is proving successful.

#### **KPMG**

Our partnership with KPMG's Social Mobility Department continued with volunteers coming from their corporate team to work with some of the young people on our new projects. With 8 volunteers from KPMG supporting our young people this year. The outcomes continue to be encouraging and we look

# Volunteer Tutors Organisation Ltd

## Trustees' Annual Report *(continued)*

### Year ended 31 May 2022

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forward to working with KPMG again next year. Off the back of the success of this partnership the charity is actively seeking out other organisations who may wish to partner with the VTO as part of their own Corporate Social Responsibility programmes.

#### **Schools**

We have active relationships with: St Charles Primary School, Cuthbertson Primary, Parkview Primary, Highpark Primary, Sandwood Primary, Oatgrove Primary, St Marnocks Primary, Kelvinside Academy, John Paul Academy, St Pauls High School, Hutchesons' Grammar School, Govan High School, The Glasgow Academy and Rosshall Academy in Glasgow.

#### **Financial review**

Per the Statement of Financial Activities on page 10, the charity reported net outgoing resources for the year of £19,417 (2021: incoming £43,192) and total reserves at 31 May 2022 of £97,464 (2021: £116,881) of which £29,059 related to Restricted Funds (2021: £92,128).

#### **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 2022, the charity's unrestricted funds per the General Fund on page 10 amounted to £68,405 (2021: £24,753) which was acceptable to the Directors who continue their efforts to attract ongoing funding.

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

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

Year ended 31 May 2022

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## Plans for future periods

In the current year our "Framework for Expansion" which set out how the organisation can develop throughout Scotland has got **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 year 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 27/02/23 and signed on behalf of **the** board of trustees by:



K Frondigoun  
Trustee



# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

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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 2022.

### Responsibilities and basis of report

As the trustees of the charity 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') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as 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 has prepared its accounts on an accruals basis 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 giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Clark Andrews  
4 Eaglesham Road  
Clarkston  
Glasgow  
G76 7BT

# Volunteer Tutors Organisation Ltd

## Statement of Financial Activities

Year ended 31 May 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	80,643	78,991	<b>159,634</b>	181,180
Charitable activities	5	108,038	–	<b>108,038</b>	73,100
<b>Total income</b>		<u>188,681</u>	<u>78,991</u>	<u><b>267,672</b></u>	<u>254,280</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	145,029	142,060	<b>287,089</b>	211,088
<b>Total expenditure</b>		<u>145,029</u>	<u>142,060</u>	<u><b>287,089</b></u>	<u>211,088</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>43,652</u>	<u>(63,069)</u>	<u><b>(19,417)</b></u>	<u>43,192</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		24,753	92,128	<b>116,881</b>	73,689
<b>Total funds carried forward</b>		<u>68,405</u>	<u>29,059</u>	<u><b>97,464</b></u>	<u>116,881</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 10 to 17 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

## Statement of Financial Position

31 May 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	12		8,580	14,547
<b>Current assets</b>				
Debtors	13	–		16,960
Cash at bank and in hand		97,736		94,743
		<u>97,736</u>		111,703
<b>Creditors: amounts falling due within one year</b>	14	<u>8,852</u>		9,369
<b>Net current assets</b>			<u>88,884</u>	102,334
<b>Total assets less current liabilities</b>			<u>97,464</u>	116,881
<b>Net assets</b>			<u>97,464</u>	<u>116,881</u>
<b>Funds of the charity</b>				
Restricted funds			29,059	92,128
Unrestricted funds			68,405	24,753
<b>Total charity funds</b>	16		<u>97,464</u>	<u>116,881</u>

The notes on pages 10 to 17 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 May 2022

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These financial statements were approved by the board of trustees and authorised for issue on 27/02/23, and are signed on behalf of the board by:



K Frondigoun  
Trustee



D Johnston  
Trustee

The notes on pages 10 to 16 form part of these financial statements.

# Volunteer Tutors Organisation Ltd

## Notes to the Financial Statements

Year ended 31 May 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### 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

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

### Year ended 31 May 2022

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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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	4,469	–	<b>4,469</b>
Kiltwalk	6,174	–	<b>6,174</b>

# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
The Robertson Trust	40,000	–	<b>40,000</b>
The R S MacDonald Charitable Trust	–	7,000	<b>7,000</b>
The Souter Charitable Trust	5,000	–	<b>5,000</b>
Hugh Fraser Foundation	10,000	–	<b>10,000</b>
Bank of Scotland Foundation	–	12,000	<b>12,000</b>
The Trades House of Glasgow	–	–	–
The Gannochy Trust	15,000	–	<b>15,000</b>
BFSS	–	14,290	<b>14,290</b>
Garfield Weston	–	–	–
The Wellbeing Fund	–	–	–
Glasgow Community Fund	–	45,701	<b>45,701</b>
	<u>80,643</u>	<u>78,991</u>	<u><b>159,634</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	2,261	–	2,261
Kiltwalk	4,847	–	4,847
<b>Grants</b>			
The Robertson Trust	–	15,000	15,000
The R S MacDonald Charitable Trust	–	15,000	15,000
The Souter Charitable Trust	4,000	–	4,000
Hugh Fraser Foundation	–	8,000	8,000
Bank of Scotland Foundation	–	4,700	4,700
The Trades House of Glasgow	–	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
Glasgow Community Fund	–	41,226	41,226
	<u>11,108</u>	<u>170,072</u>	<u>181,180</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
GG - GVS (Glasgow Virtual School)	42,420	<b>42,420</b>	–	–
GCC - QuESTS	11,120	<b>11,120</b>	44,300	44,300
GCC - Core Fund	10,000	<b>10,000</b>	10,000	10,000
Perth & Kinross - Prosper	23,840	<b>23,840</b>	12,840	12,840
CEC Thrive	11,358	<b>11,358</b>	5,960	5,960
HSPC	9,300	<b>9,300</b>	–	–
	<u>108,038</u>	<u><b>108,038</b></u>	<u>73,100</u>	<u>73,100</u>

# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

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

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

	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>

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

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Provision of tutoring support	285,564	–	<b>285,564</b>	209,588
Governance costs	–	1,525	<b>1,525</b>	1,500
	<u>285,564</u>	<u>1,525</u>	<u><b>287,089</b></u>	<u>211,088</u>

### 8. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>7,562</u>	<u>7,670</u>

### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,525</u>	<u>1,500</u>

### 10. Staff costs

The average head count of employees during the year was 18 (2021: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>18</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).



# Volunteer Tutors Organisation Ltd

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

### Year ended 31 May 2022

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#### 11. Trustee remuneration and expenses

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

#### 12. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 June 2021	21,215	33,358	<b>54,573</b>
Additions	–	1,595	<b>1,595</b>
<b>At 31 May 2022</b>	<u>21,215</u>	<u>34,953</u>	<u><b>56,168</b></u>
<b>Depreciation</b>			
At 1 June 2021	18,515	21,511	<b>40,026</b>
Charge for the year	675	6,887	<b>7,562</b>
<b>At 31 May 2022</b>	<u>19,190</u>	<u>28,398</u>	<u><b>47,588</b></u>
<b>Carrying amount</b>			
<b>At 31 May 2022</b>	<u>2,025</u>	<u>6,555</u>	<u><b>8,580</b></u>
At 31 May 2021	<u>2,700</u>	<u>11,847</u>	<u>14,547</u>

#### 13. Debtors

	2022 £	2021 £
Trade debtors	–	<u>16,960</u>

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

	2022 £	2021 £
Accruals and deferred income	<b>1,723</b>	1,723
Social security and other taxes	<b>7,129</b>	7,646
	<u><b>8,852</b></u>	<u>9,369</u>

#### 15. 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 £6,769 (2021: £4,791).

# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

### 16. Analysis of charitable funds

#### Unrestricted funds

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

	At 1 June 2020	Income	Expenditure	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>24,753</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 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)	<b>7,000</b>
Bank of Scotland Foundation	3,133	12,000	(7,133)	<b>8,000</b>
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)	<b>1,064</b>
GCC - Quests	–	–	–	–
Glasgow Community Fund	15,605	45,701	(55,456)	<b>5,850</b>
BFSS	10,718	14,290	(17,863)	<b>7,145</b>
Hugh Fraser Foundation	2,667	–	(2,667)	–
GCC - Core Fund	–	–	–	–
	<u>92,128</u>	<u>78,991</u>	<u>(142,060)</u>	<u><b>29,059</b></u>

	At 1 June 2020	Income	Expenditure	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 MacDonald Charitable Trust	12,009	15,000	(15,759)	11,250
Bank of Scotland Foundation	–	4,700	(1,567)	3,133
The Trades House of Glasgow	13,850	29,944	(38,263)	5,531
Garfield Weston	–	10,000	(8,700)	1,300

# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

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

The Gannochy Trust	4,000	15,000	(13,000)	6,000
The Wellbeing Fund	–	16,911	(14,783)	2,128
GCC - Quests	4,000	–	(4,000)	–
Glasgow Community Fund	–	41,226	(25,621)	15,605
BFSS	–	14,291	(3,573)	10,718
Hugh Fraser Foundation	833	8,000	(6,166)	2,667
GCC - Core Fund	2,833	–	(2,833)	–
	<u>73,493</u>	<u>170,072</u>	<u>(151,437)</u>	<u>92,128</u>

#### **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.

#### **The Trades House of Glasgow**

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.

# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

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### 17. Analysis of net assets between funds

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

  

	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	<u>(9,369)</u>	<u>–</u>	<u>(9,369)</u>
<b>Net assets</b>	<b><u>24,753</u></b>	<b><u>92,128</u></b>	<b><u>116,881</u></b>

# **Volunteer Tutors Organisation Ltd**

## **Management Information**

**Year ended 31 May 2022**

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

# Volunteer Tutors Organisation Ltd

## Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	4,469	2,261
Kiltwalk	6,174	4,847
The Robertson Trust	40,000	15,000
The R S MacDonald Charitable Trust	7,000	15,000
The Souter Charitable Trust	5,000	4,000
Hugh Fraser Foundation	10,000	8,000
Bank of Scotland Foundation	12,000	4,700
The Trades House of Glasgow	–	29,944
The Gannochy Trust	15,000	15,000
BFSS	14,290	14,291
Garfield Weston	–	10,000
The Wellbeing Fund	–	16,911
Glasgow Community Fund	45,701	41,226
	<u>159,634</u>	<u>181,180</u>
<b>Charitable activities</b>		
GG - GVS (Glasgow Virtual School)	42,420	–
GCC - QuESTS	11,120	44,300
GCC - Core Fund	10,000	10,000
Perth & Kinross - Prosper	23,840	12,840
CEC Thrive	11,358	5,960
HSPC	9,300	–
	<u>108,038</u>	<u>73,100</u>
<b>Total income</b>	<u>267,672</u>	<u>254,280</u>

# Volunteer Tutors Organisation Ltd

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

Year ended 31 May 2022

	2022	2021
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	<b>228,081</b>	165,996
Employer's NIC	<b>14,617</b>	10,008
Pension costs	<b>6,769</b>	4,791
Legal and professional fees	<b>1,525</b>	1,500
Depreciation	<b>7,561</b>	7,670
Insurance	<b>1,187</b>	1,112
Subscriptions	<b>7,649</b>	6,320
Printing, postage and stationery	<b>683</b>	481
Telephone	<b>1,287</b>	1,597
Books and materials	<b>3,993</b>	2,121
Travelling expenses	<b>952</b>	58
General expenses	<b>1,377</b>	232
Computer costs	<b>11,389</b>	9,178
Bank Charges	<b>19</b>	24
	<b><u>287,089</u></b>	<u>211,088</u>
<b>Total expenditure</b>	<b><u>287,089</u></b>	<u>211,088</u>
<b>Net (expenditure)/income</b>	<b><u>(19,417)</u></b>	<u>43,192</u>

# Volunteer Tutors Organisation Ltd

## Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Provision of tutoring support</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	228,081	165,996
Employer's NIC	14,617	10,008
Pension costs	6,769	4,791
Depreciation	7,561	7,670
Insurance	1,187	1,112
Subscriptions	7,649	6,320
Printing, postage and stationery	683	481
Telephone	1,287	1,597
Books and materials	3,993	2,121
Travelling expenses	952	58
General expenses	1,377	232
Computer costs	11,389	9,178
Bank Charges	19	24
	<u>285,564</u>	<u>209,588</u>
<b>Governance costs</b>		
Independent Examiner's fee	<u>1,525</u>	<u>1,500</u>
<b>Expenditure on charitable activities</b>	<u><u>287,089</u></u>	<u><u>211,088</u></u>