



Supporting The Orkney Community

Voluntary Action Orkney

Annual Report
2022/23

Contents

Chair's Report	1
About Voluntary Action Orkney.....	2
Our Vision.....	2
Our Values	2
Our Strategic Priorities	2
Our Third Sector Interface Core Functions.....	2
Development Activities.....	3
Grant Fund Management.....	3
Communities Mental Health and Wellbeing Fund Round 2.....	3
Succession Planning.....	4
Constitutions and changes of legal status	4
Project Management and Discrete Projects	4
Small Grants Scheme	5
Newsletters.....	5
Partnerships and Engagement	5
Strategic Groups	5
Local Employability Partnership.....	5
Remembering Together	6
Youth Development	6
Youth and Philanthropy Initiative (YPI).....	6
Orkney Youth Awards	7
ROAR	8
Group volunteering at Hamnavoe.....	9
Individual Placement Case study - Ronnie Taylor.....	10
Volunteering Activities.....	10
In the community	10
Tech Peer Mentor Project.....	11
Community Link Practitioner Service.....	12
Island Wellbeing Project	13
Island Self Management Group	16
Activity:	16
Connect Project.....	17
Adult Befriending Service.....	18
Intergenerational Group Befriending.....	18
Group Befriending	19
One to One Befriending	19
Ball Groups.....	20
The Lunch Club Innovation Grant.....	20

Young People’s Befriending Project.....	20
Chief Executive’s Report.....	21
Directors / Trustees:.....	22
VAO Individual Members	22
VAO Member Organisations	22
Our funders	23
Annual Accounts	24

Chair's Report

As ever VAO has had a busy year and you will find details of our work within the pages of this Annual Report. This covers both our core work as Orkney's Third Sector Interface and the work of the projects we manage.

During this financial year the community has gradually returned to normal after the constraints of Covid, but we have been faced with new challenges brought about by the huge increase in energy costs and the knock-on effect of this on the cost of living. As a result, many of our Third Sector colleagues are experiencing an increase in demand for their services at the same time as facing significant increases in running cost. Securing additional funding and balancing already tight budgets has been a particular challenge for many organisations.

Against this background VAO has been pleased to administer the Third Sector Cost of Living Crisis Fund which distributed funding allocated to Orkney Islands Council from the Scottish Government's Islands Cost Crisis Emergency Fund. The first tranche saw 25 local organisations benefiting by a total of £225k, with subsequent tranches adding another £70k. We also administered Round 2 of the Community Mental Health and Wellbeing Fund, which allocated £75k to projects in Orkney and we continue to administer a Small Grant Scheme funded by Repsol Sinopec and Liam McArthur MSP. This is just a small part of our core work in supporting and representing the Third Sector in Orkney.

Since its early days VAO has always had projects, many of which have been floated off to become independent organisations. We are constantly assessing what is best for current projects both in terms of their sustainability and the needs of the wider third sector here in Orkney. This is true of our current project where we are working hard behind the scenes to ensure that the valuable services they deliver are retained in the most sustainable way.

During the year we have continued to work with Orkney Islands Council to deliver our new premises at Garden House. While progress has been slow it is still moving forward.

There have been a number of staff changes during the year, most notably the retirement of our Chief Executive, Gail Anderson in October. Gail had worked for 30 years with VAO, in a number of roles, and knew the organisation and the sector inside out. The staff, board and many of our partners came together to wish Gail well on her last day in the office. Morven Brooks has taken on the role of Chief Executive and brings with her many years' experience in the sector.

We are grateful to our funders for their continued support in what is financially challenging times for us all. Our core work is primarily funded by the Scottish Government and Orkney Islands Council, while a variety of grant funders contribute to our projects.

The huge range of work VAO delivers during the year is only possible because of the support of our members, partners and funders as well as the commitment and hard work of the staff, volunteers and Board. As I step down from the Board at the AGM I would like to say a big thank you to each and every one of you. It has been a real privilege to work with you all over the past years.

Sheila Garson

Chairperson

About Voluntary Action Orkney

Our Vision

Orkney has sustainable, resilient, inclusive communities with a thriving third sector at their heart.

Our Values

Our values and people are at the heart of everything we do including how we recruit our staff. It is important for us to find people who share our values, which are:

- **Integrity and Honesty:** We are fair, honest and responsible. We work to always achieve inclusion and equalities in all that we do.
- **Collaborative:** We are committed to collaborative working in an ethical way. We nurture and develop our staff, volunteers, partners to achieve excellence in all we do.
- **Kindness and Respect:** We treat people with kindness and respect, recognising everyone across our communities in Orkney.

We are committed to equalities, inclusion, fairness and human rights. We are also committed to collaborative working in an ethical, open, honest, flexible and responsive manner. We nurture and develop our staff/volunteers, to achieve excellence in all we do. We also subscribe to the TSI Scotland Network values of leadership, collaboration, integrity, diversity, equality and excellence and to community development principles.

Our Strategic Priorities

Orkney has a strong and resilient third sector delivering a wide range of services and activities to our communities of geography and interest.

Over the next three years our Strategic Priorities revolve around working constructively with Scottish Government, local partners and third sector in responding to poverty and inequalities.

Our goal is to embed effective collaborative working to create preventative, joined-up pathway of support. We will develop a sustainable infrastructure for shared decision making, strengthened partnerships and networks thereby building community resilience and ensuring the sustainability of our approaches.

Our Third Sector Interface Core Functions

As a Third Sector Interface our core functions are:

- **Building Capacity:** Developing the capacity of volunteers, community groups, voluntary organisations and social enterprise to achieve positive change and support future generations of our communities.
- **Source of Knowledge:** To be a central source of knowledge about: Third Sector locally, local and national policy and how it might affect local TS, communities and citizens, and how the Third Sector can contribute to those agendas.
- **Connecting partners:** Providing leadership, vision and coordination to the local third sector, to better respond to local priorities, including through partnership and collaboration.

- **Voice of the Local Third Sector:** Ensuring a strong local third sector voice at a strategic level within local planning structures and nationally.

Development Activities

The Community Development Team has had a busy year supporting a wide range of third sector organisations and communities across Orkney. In the reporting period 2022-2023 we worked with 109 separate organisations with a total of over 200 requests for support, not including requests for our office services (60) or enquiries relating to volunteering (see below). A key part of our work is to respond to enquiries and requests for support, whether that be help to navigate setting up a charity, advice about fundraising, training for committee members or resolving challenges that organisations are facing.

We provided 20 separate organisations with advice on their legal status, 30 separate existing organisations with help around their governance, 41 organisations asked us for general support on a wide range of issues such as insurance, safeguarding, community events, general enquiries and signposting to other colleagues in the third sector or statutory services.

The number of enquiries relating to funding during this reporting period tended to focus on identification of sources of funding, for example, electric vehicles, internet installation, capital development and equipment costs, and warm hub projects. We were able to assist with, or signpost to applications for national funds such as the Remembering Together Covid Memorial Fund, The National Lottery Community Fund, Investing in Communities Fund and local funds such as the NHSO Endowment Fund, Lunch Club Innovation Grant, OIC Community Development Fund and the community council grant scheme.

Grant Fund Management

A more recent addition to the breadth of work undertaken by the Community Development Team has been the management of several grant funding programmes on behalf of partner organisations. The cycle of these funds administered through VAO continued with many of the activities funded last financial year being delivered this financial year. This includes the CBAL and Welcome Back Orkney Project work and the activities involved in the first round of the Mental Health and Wellbeing fund.

Communities Mental Health and Wellbeing Fund Round 2

This year we have managed the second round of the Communities Mental Health and Wellbeing Fund on behalf of the Scottish Government.

The Communities Mental Health and Wellbeing Fund Round 2 had a wider scope than last year's Round 1. This revised scope enabled us to reach project and activities that supported people and communities whose mental health and wellbeing had been affected by the cost-of-living crisis, as well as the legacies of the Covid pandemic. Spread across the East and West Mainland, the South and North Isles, this fund has supported arts and crafts projects, fitness groups and Mens Sheds, therapeutic and counselling work for adults. This in turn has enabled our communities to (re-)establish long-lasting relationships, and to thrive.

This year twelve organisations shared a total of £74,000, with the highest grant being £10,000 and the smallest being £608.

It has been confirmed that a third round of the Communities Mental Health and Wellbeing Fund will take place following evaluation by the Scottish Government of the impacts of this funding.

Succession Planning

Alongside a number of requests for assistance on Policy documents and help with GDPR, we found there were a high number of requests for support relating to the continuing functioning of organisations and succession planning. The team has worked with 20 organisations this year to assist with succession plans for example assisting with their constitutions, training new board members, quorum, roles and responsibilities, and existing member voting rights.

Many associations and charities have trustees or committee members who have served for significant lengths of time and these trustees are quite keen to put their feet up and let someone else take on these vital roles having dedicated themselves to their local community organisations, sometimes for decades. But they have felt they cannot hang up their hats because they would leave the organisations they care about in a difficult position or maybe not able to function at all. And sometimes the whole committee is in that position, if the same people have been involved since the charity was set up. So succession planning is key to enabling these dedicated volunteers to leave, knowing that their organisation is in safe hands.

Constitutions and changes of legal status

We provided 20 separate organisations with advice on their legal status. A number of organisations have asked us to review their constitutions this year, asking for advice to make specific changes, or just to make sure it is fit for purpose. Some have wanted to change their status, for example from being an Unincorporated Association to being a SCIO – Scottish Charitable Incorporated Organisation.

This kind of change can be daunting for organisations and we have been here to help navigate the process, and guarantee that organisations are able to operate above the law, for example by ensuring that any changes have either received consent from OSCR or that OSCR have been notified of the change, depending on the nature of the changes being made.

Project Management and Discrete Projects

In addition to the general range of enquiries and support the team has provided this year, have been several larger scale projects, delivered in partnership. As a member of the Support For Communities Framework (2022-2026) managed by Highlands and Islands Enterprise, we delivered a large scale project development contract for a Community Association based in the Western Isles, who are wanting to improve and restore their community hall alongside a major extension to be able to provide a shop, café, heritage offer and improved facilities for those visiting their local marina. The project included devising a business plan and funding programme alongside partners who delivered architectural drawings and a wider project plan. A community engagement project has also been delivered with a local community association alongside a Board review project.

We provided Independent Examinations for 19 organisations and continued to provide payroll services to 90 charitable organisations.

VAO were also instrumental in assisting with the Climate Action Hub's Climate Festival <https://www.nhclimatehub.co.uk/orkney-climate-festival> facilitating the start up of the Orkney Network and brokering connections between the Islands Hub and our local Third Sector.

Small Grants Scheme

Funds from the scheme, which is supported by Repsol Sinopec and Liam McArthur MSP, were awarded to:

- Sanday Afternoon Club
- The Peedie Retreat
- Westray Parish Kirk Youth Group
- Orkney Arts Society
- Orkney Men's Shed
- Cromarty Hall Trust
- Longhope Lifeboat Museum
- Greener Orkney
- Hoy Heritage Centre (Friends of Hoy Kirk)
- Stenness Community Association
- Sanday School Parent Council - Sanday Playgroup
- Sanday Duke of Edinburgh Open Award Group

Newsletters

To keep communities up to date, we issued 12 monthly Newsletters containing local third sector news, links to information on national policy and consultations to over 730 people/organisations. They also included profiles of local organisations and volunteers and highlighted upcoming events.

A total of 12 monthly Training and Funding Updates were circulated to over 480 organisations/individuals to keep the sector comprehensively informed about opportunities for learning and funding.

Partnerships and Engagement

Strategic Groups

Morven Brooks, Chief Executive is a member of the following groups, taking forward the strategic work of VAO and most importantly of the wider Third Sector across Orkney:

- Child and Adult Protection Chief Officers Group
- Cost of Living Taskforce
- GIRFE Pathway
- TSI North Region Chief Officers Group
- Integration Joint Board
- Joint Clinical and Care Governance Committee
- Local Employability Partnership
- Orkney Local Emergency Co-ordinating Group
- Orkney Business Forum
- Orkney Partnership for Action Against Gender Based Violence and Abuse
- Orkney Public Protection Committee
- Strategic Planning Group
- Sustainable Delivery Recovery Group
- The Orkney Partnership Board

Local Employability Partnership

The Volunteer Development Worker attended the Partnership Action for Continuing Employment (PACE) which supports redundancy in Orkney, we were able to contribute to discussion on the impact of potential redundancies in Orkney with the closure of two large high street stores and how volunteering could help re-skill the workforces if necessary.

VAO has a seat on the monthly Local Employability Partnership (LEP) supporting employability in Orkney. Volunteering can be a vital part of the journey to paid work, gaining skills, experience and confidence and whilst work is needed in this area we have ensured we are included as part of the Orkney 'employability pipeline', both with discussions around volunteering with the NHSO and with committing to a 'Get ready to volunteer' equivalent for adults transitioning to the workplace.

Remembering Together

Phase One of this two phase project was delivered this year. VAO was a key local partner alongside lead partner Orkney Islands Council and a range of other local stakeholders, in delivery of the Scottish Government's community covid memorial project, managed on their behalf at a national level by Greenspace Scotland.

Phase One used a co-creation model to work with communities across Orkney to identify what communities want – and don't want – from a memorial. This work was undertaken by AinsleyPhilips Projects, a fantastic local art collaborative who will also support communities and artists to deliver the actual memorials between now and June 2024. VAO will lead and manage Phase Two, supported by the local stakeholder group, Orkney Islands Council's Arts Development Service and Greenspace Scotland. Working across four areas and with four community organisations we are excited that through VAO and the other stakeholder group's involvement the project will be very much led by our communities.

Youth Development

Youth and Philanthropy Initiative (YPI)

VAO Youth Development Workers are regional facilitators for The Wood Foundation's Youth and Philanthropy Initiative (YPI) in Orkney. This annual project sees all pupils in S3 at Kirkwall and Stromness schools produce presentations on local charities whose work addresses social issues here in Orkney. The presentation deemed best in each school is awarded £3000 which is then handed over to their chosen charity after a school showcase event.

VAO work with school staff in planning and improving these programmes year on year, and we're also responsible for facilitating the judging of the finalist presentations. One of the biggest parts of the job is organising charity fairs for both schools. This is an opportunity for participants to make first contact with their chosen charity, and also to broaden their knowledge of the level and diversity of support charities contribute across the county. For the charities, there is of course the chance to win £3000, but the primary reason organisations take part year on year is the golden opportunity to raise awareness of their work.

YPI remains a fantastic programme and dovetails perfectly with the aims and objectives of Youth Development at VAO. It is a chance to introduce VAO's work to the whole S3 year group in Orkney's two largest schools, just as they start to think about how they can be involved more proactively in their community.

For the young participants, the programme raises awareness of social issues and local charities, instilling an interest in getting involved on a more regular basis, and builds confidence to go out and meet with volunteer involving organisations.

Through enabling devolved, locally driven grant making, it also shows participants that they can make a difference.

At this year's final, six groups of pupils gave presentations on behalf of RNLI Kirkwall Lifeboat, SIMBA, THAW Orkney, Home Start Orkney, Employability Orkney and Orkney Blide Trust. The group representing THAW Orkney came out on top, with a well delivered presentation.

Impact:

Anna Johnston of The Peedie Retreat said:

“Being able to engage with the young adults at both KGS and Stromness Academy has added huge value to the charity. On both occasions we met young folk who were directly affected by either Cancer or MS and enabled them to have the confidence to relay to their family what was happening and the charities goals and aspirations. The feedback has been fantastic from the young folk involved who have contributed to decisions and plans for the charities future service delivery too, helping us get it right for everyone involved.”

Morgan Maxton (Women's Aid Orkney - Service Co-ordinator) said:

“Women's Aid Orkney have been thrilled to be part of this year's YPI. It is lovely to see how interested the pupils are in the different charities in Orkney and what difference they make to people in their community. We have been very impressed with the imagination and diversity of the groups that have chosen us and the enthusiasm they have put into the project.”

[Orkney Youth Awards](#)

Every year, VAO team up with OIC's CLD youth workers to put on the Orkney Youth Awards. It's a huge undertaking, 2023's event was the best attended yet, with a full house in attendance to see 84 awards made including a platinum Youth Achievement Award (the first of its kind ever presented in the county) and five prestigious Saltire Summit Awards being given out.

On receiving her award for volunteering at Hamnavoe House, 17 year old Daisy Golder said:

“It feels good to be rewarded for the time you've spent volunteering, as it helps you recognise that your time spent volunteering is valuable and you are making a difference. This type of recognition is very important because it raises awareness of volunteering, and can encourage more people to get involved.”

Beth Fisher (16) also volunteers at Hamnavoe, as well as coaching with Orkney Women's Football Club. She said:

“I feel a sense of accomplishment when receiving an award as it shows that time you have spent helping others and seeing the hours add up over time makes me feel happy I have spent my spare time benefiting others life's. Receiving awards like this gives recognition for people giving up their time to help others and can help motivate others to get involved as it is not going unnoticed.”

The event encouraged young people to take up many of the key event roles, including Alana Sinclair and Megan Clouston who were MCs for the evening. Alana said:

“I felt honoured and nervous that I was asked to be an MC for the night as it is an important night to recognise what young people do in our community. On the night I felt it went well, I made a few mistakes but that is usually expected when you are not used to speaking in front of large audiences! I learnt that you just needed to be confident and enthusiastic in what you were saying as the people receiving the awards deserved recognition for what they have done for others and the community.”

Megan said:

"I was excited to be asked to MC at the awards night but also a bit nervous due to my dyslexia and having to read off a script I didn't know very well. It went very well which was good and there was a great attendance of amazing people who had done an amazing thing for the Orkney community. I learnt that being dyslexic and having to read off a script isn't hard if you have the confidence in yourself, public speaking skills and meeting new people during the night."

Eilidh Walker and Liam Tait, who have been volunteering to play at community events, provided some of the entertainment for the evening. Liam said:

"We got some great energy while playing. Overall, it was a fun filled night."

ROAR

The ROAR project supports young people to organise and run charity events in the community. It also provides a creative outlet for young people, with many making their first public performances at the events.

This has been a challenging year for the project, but the smaller than usual group put on a big music event in the summer, featuring half a dozen bands and a charity auction. Thanks to generous match funding from Edrington and the Robertson trust, this raised an incredible £7980 for local charities Orkney Rape and Sexual Assault Service (ORSAS) and Orkney Samaritans. Tricia Urquhart of Samaritans said:

"Samaritans have been in the heart of Kirkwall, currently in the Travel Centre for 25 years. Fundraising events help us to continue our work within the community and help us to train more volunteers who support our vital listening service."

Zelda Bradley from Orkney Rape and Sexual Assault Service had this to say about the impact of ROAR's fundraising efforts:

"At a time when many funding streams have dried up and funders are oversubscribed ORSAS were very grateful that ROAR chose to support our small charity. The topics covered by our charitable aims are sometimes considered taboo. So, to have young people in Orkney prioritise a service that supports survivors of sexual violence and delivers prevention sessions in schools and youth settings, speaks volumes about young people's concerns and experience."

"Government funding that ORSAS receives allows us to offer a basic service, maintain an office, and presence locally. ROAR's funding allows us to allocate unrestricted funds directed and specifically at support for young people and the issues they experience"

The ROAR team also organised a Spring Ceilidh for Kirkwall Grammar school, and while this event was smaller in attendance, the learning experience for the committee was no less, everyone had a great time and raised some money for the Orkney Blide Trust who work to support people across Orkney who need help with maintaining their mental health.

Leah Gunn and Vaila Brewer have been involved with ROAR during their final year at KGS. Leah said:

"I guess I just wanted to do something good, just something for charity. I thought the gig went really well, the bands had a good time, and we raised a good lot of money. It's a shame there weren't as many at the ceilidh, but the ones that did come gave it their all. We were raising money, and everyone had a good time, so there's no downside."

Vaila felt she'd learnt a few valuable life skills as part of her involvement:

"I had to message all the businesses to request donations for our charity auction. Some didn't reply to email so I had to phone them. That was quite stressful, but it helped me improve my communication skills."

Group volunteering at Hamnavoe

For the past year, a group of volunteers aged 15-18 have met after school on Thursdays to organise and run activities for the elderly in Stromness. This intergenerational group is highly valued by volunteers and the Hamnavoe attendees alike, helping to reduce isolation and give a sense of remaining part of the community. Starting at the Eventide Club, and then moving onto Hamnavoe Care Home, the group have enjoyed various activities and fun with the old folks, including cards, dominoes and boccia.

Impact:

Anna Davidson, duty manager at Hamnavoe highlights the value of the young volunteer led activities, both for the residents and the volunteers themselves:

"Any intergenerational work is of great importance to our residents and they gain lots from the activities your group offers, it is great to see how the residents respond to the youngsters. It has led to some of the members of your groups going on to further their career in the care sector."

"The activities provide physical interactions as well as conversation and time away from their normal daily routines. Our residents from all wings are brought together which is good as they often spend most of their time within their own wings".

Eileen Reid has been involved as a volunteer since the beginning and said:

"I wanted to be able to do something in my free time that's actually beneficial to other people and to get better communication skills."

Emily Fisher is also part of the project and said:

"I thought this would be a good way to try something new, meet new people and push myself out of my comfort zone."

During a typical session, the volunteers play a variety of games with residents. Sarah Corrigan said:

"My favourite part of it is seeing the happiness on their faces when they found out they have won! My favourite game to play with them is dominos - everyone can really get into it."

Daisy Golder added:

"My highlight would be hearing people talk about how much they've enjoyed the activities we're doing."

Hamnavoe House also look forward to the girls' visits. Duty Manager, Julie White said:

"The service users really enjoy the sessions and have found them really beneficial, and I have to say it looks as if the girls really enjoy it too".

The volunteers have enjoyed the past year and, as well as the positives for Hamnavoe residents, feel the experience has benefitted themselves.

Beth Fishers said:

“The experience has helped me learn how to better communicate with others and has made me more comfortable speaking and starting conversations with people I don’t know”

Daisy added:

“It has helped me to gain confidence in leading groups and meeting new people, as well as helping me be more involved in my community.”

Individual Placement Case study - Ronnie Taylor

Ronnie has volunteered in several capacities, he took part in VAO’s Care Home TV project, was one of last year’s Youth Awards hosts, and most recently has been volunteering with Lifestyles and St Colm’s. Ronnie said:

“I tried St Colms and Lifestyles but did most of my volunteering at St Colms, passing wood for folk to chop, helping stack it, things like that.

I’m looking to do something in the medical field, so it’s good to get experience with lots of different people, to help develop my communication skills. There are folk from all walks of life, many I wouldn’t necessarily have met or spoken to otherwise. A big part of it is also learning from the professionals, the folk there are very good at what they do.”

Volunteering Activities

VAO supports volunteering by raising awareness, providing advice on volunteering good practice and supporting organisations in their recruitment process. The Volunteer Development Worker also provides one to one guidance to individuals to enable successful volunteer placements.

During this period organisations started to rebuild their capacity and enquiries about volunteering increased. We promoted over 74 volunteering opportunities for 51 organisations, ranging from board members and social media volunteers to more front-line work such as activities assistants and community fridge volunteers. Overall, we engaged with 55 different organisations up from 44 the previous year.

At the same time individuals started to re-engage with VAO. 91 individuals liaised with our Volunteer Development Worker enquiring about volunteering. This led to a slight increase in new registrations with 45 completed compared to 39 last year. 29 volunteers were matched with a volunteer opportunity and successfully placed compared to only 12 the previous year, a 141% increase. We supported 4 people with additional support needs to gain confidence in attending a volunteer placement and carrying out their chosen roles.

Promotional work was started up again, with monthly drop-ins at the local Library, and the Job Centre.

While this suggests some recovery from the impact of the last few years, the actual numbers are still low. The cost-of-living crisis has likely slowed recovery and there is still considerable work to do to return to pre-covid levels of volunteering.

In the community

The Volunteer Development Worker promoted the ways in which we can support and encourage volunteers to find the right placement for them and similarly support employers to create volunteering opportunities in their organisations. We hosted a stall at both the County Show and

Dounby Show in August to raise the profile of volunteering on Orkney. In recognition that many of our community groups could not function without volunteers, Volunteers Week (1st- 7th June) was another opportunity to raise awareness, during which we promoted a campaign to thank local volunteers using VAO's Facebook platform, whilst also running an information stall at Kirkwall library. An article was featured in the Orcadian encouraging local organisations to take part.

Impact:

Sandra said:

"When I retired, I had some free time and I wanted to continue to contribute to the community. I enjoy the variety of roles I volunteer in. People who volunteer also often say that they get as much out of volunteering as they put in, and I've found that to be very true. I've met lots of really nice and interesting people, I wouldn't have otherwise got to know. I've also learnt a great deal, particularly about the environment and nature, through the work with RSPB (Royal Society for the Protection of Birds) and Greener Orkney."

Colin said:

"Last March I had a severe stroke, it left me with limited use of my right hand, luckily, I am left-handed, but my speech was also impaired. It meant taking time out from my work as a vet to work on my recovery. I needed to focus on the mobility of my affected hand and arm and practice speaking as this has been affected by the stroke. I found out about volunteering through my neurotherapy worker who contacted VAO on my behalf. After meeting with Alison, their Volunteer Development worker on a video call, we talked through what I might enjoy doing. This led to me starting to work at the Clan shop in Kirkwall on Friday morning sorting and pricing donations. The next opportunity VAO helped to arrange was with Parkrun. This is something I enjoyed taking part in before my stroke, so I was familiar with the set up. Now I could help as a volunteer, checking in the runners on a Saturday morning. The most recent opportunity VAO arranged was to volunteer at the local archive helping to catalogue a photography collection.

"My mobility is improving, and I am getting better and more confident at speaking. The best thing about volunteering for me is getting out of the house and speaking to people. It has really helped me with my mental wellbeing and recovery. I would say to others out there wondering if it's for them. Definitely do it."

Tech Peer Mentor Project

The Tech Peer Mentor project was set up following a successful bid for funding by VAO and the Orkney Health and Social Care Partnership from the Scottish Government's lead agency for Digital Health and Social Care, TEC Scotland. The project received funding under the Transforming Local Systems (TLS) Programme, which aims to evaluate the Scottish Approach to Service Design whilst delivering technology-based solutions. TEC Scotland "...a Scotland-wide programme overseen by the Scottish Government, designed to significantly increase citizen choice and control in health, wellbeing and care services."

The four Lead Partners in the TLS Programme are: Midlothian, Aberdeen, Highlands and Islands and East Ayrshire. There are a number of other local authority areas that are included in the TLS Programme as Named Partners to a matched Lead Partner. The Orkney project is a Named Partner to East Ayrshire. Orkney and East Ayrshire were matched as the East Ayrshire project has a focus on the Irvine Valley area, which has shared features with Orkney, such as demographics and a rural location. The Tech Peer Mentor project sits within the project portfolio of VAO, in Orkney's vibrant third sector.

The overall aim of the Tech Peer Mentor project is to promote awareness, understanding, and uptake of Technology Enabled Care, in Orkney. It will promote TEC solutions in service delivery and offer peer mentoring support to organisations that are developing services incorporating

digital and TEC solutions, to meet the health and social care needs of Orkney's citizens. The project also seeks to improve access and choice in health and social care through enhancing the digital and TEC skills, knowledge, and confidence, of both workers and citizens.

The programme has seen a number of successes throughout Orkney through the use of a TEC library, used as a focal point for raising awareness, and giving the community an opportunity to learn more about the technology and its uses in health and social care. The TEC library is now being displayed at Selbro Resource Centre which is open to the public every Wednesday afternoon.

One of the biggest achievements has been the introduction of the Komp device. The device is loaned to users who are often supported by family members, by installing the device and supporting elderly relatives to learn how to use it. The Komp device has proven its ability to reduce social isolation and bring additional benefits to those who have had use of the device. It has been clear throughout the involvement with citizens that increasing digital inclusion, through support with digital skills or through the use of technology that does not require the user to make use of any digital skills, has led to significant benefits for individuals and often their family members also, these have included:

- Greater independence
- Improved communication
- Access to services
- Enhanced wellbeing through having the opportunity to pursue personal interests.

In addition to having greater access to the benefits of digital technology, many have greatly appreciated time spent with them, going at their own pace, enabling them, with their families, to feel included, through person-centred care approaches.

Community Link Practitioner Service

The Community Link Practitioner service was established locally in 2019, and since then has expanded to cover 7 GP practices. While employed by Voluntary Action Orkney, the CLPs are based within primary care, working alongside the individual GP practices to support individuals (patients referred by GP practices) to assess their needs and to help them to address those through linking them with appropriate other services within the community.

While initially meeting with each client face to face, this may not always be desired by the individual concerned. Support in this instance is provided via phone calls, and in the majority of cases contacting relevant services and researching on their behalf. This is fed back to clients, with the ultimate aim of being to enable support from within the community and no longer need the 'link' support provided by the Community Link Practitioner.

During 2022-2023, clients have been linked with services such as:

- THAW
- Social Security Scotland
- CAB
- FoodBank
- Adult Befriending
- Dial a Bus
- Crossroads Orkney
- Enable
- Age Scotland Orkney
- Adult Social Work

The high cost of heating and food remains one of the highest areas of concern for people, along with social isolation and loneliness and encouraging people to apply for benefits.

It is important that CLPs have as much knowledge as possible of services which are available in our local community to enable us to link our clients into appropriate services.

CLPs have met/liased with services including:

- Scottish Autism
- Social Security Scotland
- Right There
- Scottish Ballet
- THAW
- Blide Trust
- Age Scotland Orkney
- Dial a Bus
- Crossroads Orkney
- Advocacy Orkney
- Relationships Scotland Orkney
- Kirkwall Salvation Army
- Employability Orkney
- Adult Social Work
- MSP office
- Warm Works
- Little Rays
- OIC/OHAL Housing Office

Impact:

Number of referrals: **142**

Number of clients engaged with: **121**

Number of clients moved on: **85**

Unsuitable referrals/did not engage: **20**

The response from clients and stakeholders has been very positive:

“I think it is Lindsey who has worked with my husband and made a huge difference to our life referring us to various support agencies and other help. I know this is your job but we both wanted to say thank you for the way that you all do it and we are very lucky to have what you provide.”

“Thank you for being you too. You had a massive positive to my life and I told the Dr that when I went in too.”

“Thanks for cheering me up on Monday, it did help to chat.”

“Thank you to both you and Linsey for developing your CLP roles and keeping us informed of services that could potentially be available for our patients.”

Island Wellbeing Project

The Island Wellbeing Project is a partnership between VAO, Island Development Trusts, OHAC & HIE and has been in place since 2019.

The work of the Community Wellbeing Coordinators on Hoy, Sanday, Rousay, Egilsay & Wyre, Stronsay and Shapinsay continues to provide positive impact in their communities. Over the last 12 months, the project has reached an increased number of residents both through community-led group initiatives and one-to-one support to those experiencing a range of challenges in these very difficult times.

Impacts

The project is currently funded by Esmée Fairbairn and The Tudor Trust who have asked that the following outcomes are met:

Outcome 1: Local people exert more influence over the decisions that affect their lives and their communities.

Yoga group - Rousay, Egilsay & Wyre

Set up on the basis of discussions with people in the community and feedback saying there were no low-impact exercise options on the island. The Community Wellbeing Coordinator then sourced funding and sought out a relevant instructor who could provide a seated version of yoga for residents with mobility issues. The yoga class was piloted, and the trial ended in November 2022. There were 8 classes in total and each week saw an average attendance of 7 participants. End of pilot feedback strongly concluded that the group should continue, and it is now scheduled to be a regular yoga group to start in March via the island's Healthy Living Centre. The initiative was first funded by Orkney Islands Council; however, they are unable to fund beyond £50 per session, which doesn't cover the full cost of the instructor. The Development Trust has match funded to ensure the instructor can travel.

Feedback from participants was very positive:

"It makes me feel lovely & relaxed."

"Enjoyment! Seeing folk, it's nice to see people."

Play Piece – Shapinsay

A group for 12-year-olds and under ran during the school holidays. The Community Wellbeing Coordinator became aware during regular informal community consultation with parents, school staff and visiting Health Visitors that there was no provision during summer holidays for this age group. The Community Wellbeing Coordinator established the group arranging a suitable meeting place and communications. The Development Trust provided the budget (up to £50 per session). The first iteration ran on 2 July, 2 August, October and Xmas holidays. There was an average attendance of 20 per session.

Impact:

The Community Wellbeing Coordinator carried out an evaluation following each session which has led to further funding being released by the Development Trust for the Play Piece to continue for the foreseeable future.

Some quotes from the feedback gathered:

Parent:

"It was nice to get out of the house and see other adults."

Parent:

"It got us out of the house, entertained the kids, was nice to see other adults, was free when other activities are so expensive."

Out of the 9 children who completed a survey, 6 gave the activity a smiley face and all 9 indicated they would like to return.

Outcome 2: There is an increase in the number of preventative community-led wellbeing initiatives residents in Orkney's ferry-linked isles access.

Sanday

The Community Wellbeing Coordinator has established a Nutrition Course. They have also re-established their regular Health Walks post-pandemic which is an initiative shared across all the other isles including Rousay, Egilsay & Wyre and Stronsay

Hoy

The Community Wellbeing Coordinator has established a Chair-based Exercise class. Pre-covid the Community Wellbeing Coordinator trained as chair-based instructor. The group has been established in consultation with the GP about the need for such an approach. The GP has agreed to socially prescribe. The initial trial period was a success resulting in a waiting list for participants to join.

Impact:

Attendance over 23 weeks averaged 9 participants per session with a total of 211 participants. The GP feedback is they can see improvements.

Some feedback from participants demonstrating the positive effect on their health and wellbeing:

"The chair-based exercise group allows me to exercise knowing that I am not being judged because of my size, it also helps to build my confidence."

"My fitness has improved, and I have lost weight."

Stronsay

The project has supported the establishment of an Aqua Aerobics Group. The Community Wellbeing Coordinator arranged training for the aerobics instructors (isles residents), provided funding for the additional equipment (floats/speaker & mic set) to make the isles more independent and less reliant on outsiders to travel over and run such classes. There have been 3 sessions so far with an average attendance of 12 people per session.

Outcome 3: Partnerships between community, voluntary, public, private and cultural organisations are strengthened within and across the isles.

The following organisations have provided awareness raising sessions for the Community Wellbeing Coordinators:

- Social Security Scotland
- Relationships Scotland Orkney
- Orkney Foodbank
- THAW
- Citizens' Advice Bureau
- Marie Curie
- Age Scotland Orkney

A further 6 local organisations have made contact and provided information to the islands via the project.

The Programme Manager sits on both the local Health & Social Care Group and the Local Equality Group (part of The Orkney Partnership, facilitated by Orkney Islands Council).

Impact:

There are excellent examples of partnership working and coproduction on the islands:

In both Hoy and Stronsay, the Community Wellbeing Coordinators have an established relationship with the GP practice and have a system of wellbeing prescribing for patients who the GPs feel would benefit from the activities run on the island by the project such as Health Walks and Chair-based exercise.

Sanday worked in close partnership with the local school and Men's Shed in the procurement and installation of outdoor gym equipment.

Island Self Management Group

The Island Self-Management Group (ISMG) is a cross-island, virtual self-management group for people with long term physical health conditions.

Funding for this project was provided by the Self-Management Fund for Scotland administered on behalf of the Scottish Government by the Health and Social Care Alliance Scotland (the ALLIANCE).

The Island Self-Management Group has seventeen members.

Activity:

During this reporting period, the new Co-ordinator contacted all 17 members to establish if they still wished to be part of the group, and to gain an understanding of their capabilities, needs and goals. All 17 members were interested in remaining part of the group.

During the introduction conversations, the Co-ordinator also sought member views on the value of the group, feedback on activities and speakers undertaken, review of personal goals and aspirations for the group going forward.

Whilst all 17 members were keen to remain part of the group, a number of views were expressed in relation to the exclusively online nature of the group (confidentiality, activity choice, issues with IT / connectivity, online fatigue). These members advised they were interested in being kept updated on the group offer but did not plan to regularly attend the drop-in sessions.

The Co-ordinator held regular weekly sessions from December 2022. Numbers attending the weekly drop-in sessions during this reporting period were, on average, 3 (8 sessions held).

Organised speaker presentations recommenced monthly from January 2023. These include speakers from Diabetes Scotland and Footsteps Festival Create.

Members were signposted to an online Active Movers exercise group. The class was free to join. The project purchased equipment (Theraband and Pilates ball) for 5 members who continue to attend the weekly online / on demand classes.

To better understand baseline member views on self-management, the Co-ordinator issued a short questionnaire (issued to all 17 members, returned by 9 members) which revealed a general confidence in member knowledge about their health condition(s) (4.22 / 5), relative confidence that members were accessing all information and support available to them (3.56 / 5), albeit with some issues accessing information on mental health and benefits entitlement. There was relative satisfaction in the level of support received with their long-term health condition (3.33 / 5). Out of

the 8 options listed (Family, Friends, Community Groups, Work, NHS Services, Carers, ISMG members and Other) the top three listed supports were:

1. NHS service
2. Friends
3. ISMG members

Members identified several service / resource ideas which they considered would be of benefit to them, including increased mental health provision, creation of woodland areas, 24-hour medical cover, help with shopping and beginners craft opportunities.

The Co-ordinator regularly issued information and links to potential support resources (e.g. NHS sleep apps, Cost of Living information, Patient Advice and Support Service, Skills for Work, Home Repair assistance, etc) and welcomed feedback on activity and speaker planning.

Impact:

Not all group members are enjoying the online nature of the delivery now that more post-pandemic, in-person activities are once again being offered - but these members report gaining something from remaining part of the group, and like having access to the emails and information:

“I appreciate all the information you're sending out - it's really helpful.”

Whilst there was a relatively low attendance at the weekly peer-support drop-in sessions during this period, those who attended gained a lot of support from it – as evidenced from the questionnaire responses which showed the group members as one of the top three support sources.

Promoting the speaker events outwith the group was welcomed as a way of reducing the pressure to attend amongst group members and as a way of sharing information more widely:

“Personally, I think anyone that would benefit/wants to join the talks most certainly should be able to do so.”

Promoting an online exercise class suitable for older or less able individuals, attracted 5 members of the group:

“Just did the live stream active movers class from home. Very good for coordination and stretching. Mostly done seated but some standing exercises at the beginning. Would recommend.”

The findings of the questionnaire and ongoing communication with members have allowed improved understanding of the issues being experienced and are to be used to help develop the offer for the final stage of the project.

Connect Project

The Connect Project is an early intervention project that offers young people aged 15-21, who face barriers to learning and engaging in the community, access to a flexible and person-centred learning/training programme, through a strength-based approach. The Connect Project works with partners in Health, Education, Social Work, Skills Development Scotland and the Voluntary Sector, prioritising wellbeing needs and life skills development.

One of our referral partners said:

“I feel the Connect Project is a valuable and much needed resource for our islands.”

From a family/carer of one of our young people:

“Connect gave us a lifeline when there was nothing else they would engage with”

Some of our young people said:

“Connect still helped me after I left – to make sure I was ok and so I knew I could always ask them for help if I needed to”

“I’d never met a person from another country (except England) before I came to Connect and now I have. I never thought I’d be ever doing that”

“Sometimes it can be noisy but not bad-noisy, the fun kind when you know you’ll be ok”

“I was nervous about coming but when I came in it just felt right. I give Connect a thumbs up”

“My memory is bad and they made photobooks for me so I could see what I had done. I liked showing that to my mum”

“They tell me I’m eating too much sugar – I think they are wrong”

“I would not have gone to college if Connect hadn’t encouraged me – I didn’t think I would manage but I have”.

“You knew I would be all right – how did you know that when I didn’t know it?”

“They asked me what colour my front door was – it was unexpected – but now I know that this type of question can come up in conversations. I will be ready if it does again”

Over the past year the Connect Project team have engaged with 24 young people through a range of activities which have included regular group sessions, remote outreach, in person one-to-one sessions, and alongside community partner delivery in shared programmes. We have seen some of our young people move onto positive destinations and all have become more involved in their community.

Adult Befriending Service

The Adult Befriending Service aims to reduce isolation and loneliness among older people living in their own homes.

Intergenerational Group Befriending

This year saw a successful partnership form between the Adult Befriending Service and Papdale Primary School. The project aimed to bring people together from different generations in purposeful activities which would promote respect between generations and contribute to more connected communities. Inclusion, building relationships, developing communication and banishing stereotypical views were at the forefront of the project. The emphasis was to be shared learning, rather than seeing older people as a group who need to be entertained. Playing board games together would develop skills in communication, improve patience and resilience, increase self-esteem and confidence and encourage compassion, respect and empathy.

A baseline assessment was carried out before the project began and the same questions were asked of people after they had attended the group for three weeks. Approximately 13 older people and 5-7 younger people attended each week. The project proved to be successful for both generations. Years of socialising have been missed due to the pandemic. This project provided an opportunity for both generations to socialise, sharing and developing knowledge, skills and values on their journey. Relationships were built and there was mutual respect for one another. There was always a calm, quiet atmosphere, creating an environment rich in opportunities for learning. Communication was encouraged and levels of self-confidence when talking to new people increased.

Impact:

The data showed that stereotypical views have definitely changed. 'Boring', 'slow', 'grey' and 'grumpy' have been replaced by 'kind', 'caring', 'cool' and 'fun'. Without a doubt this project has led to a more 'connected community'. It has now continued with a P6/7 class.

Group Befriending

The Evergreen group continue to enjoy a variety of activities every Tuesday at the Life Centre. This small group of c.8 people enjoy participating in fun and active games and activities, gentle exercise, crafts, quizzes, bingo and entertainment. The Games group enjoy cards, dominoes or Scrabble on Thursdays, the numbers attending ranged from 5 to 11 people depending on the time of year. The Scribble and Scrabble group was disbanded due to a decline in members, but the activities were rolled into the Games Group instead. Our group befriendedees say they value the opportunity to meet new people and form new friendships as well as feeling less lonely and isolated.

"I like meeting new people, having somewhere to go. It makes me feel less lonely."

"I like the camaraderie, games, activities, companionship, tea and biscuits."

One to One Befriending

An ever-increasing waiting list for our free service led to a plea for volunteers and, thanks to an article written by the Orcadian, eight new volunteers came forward in January to train with us. We have since been able to match them with people referred to us from a variety of services. We have made and supported 28 one to one matches in the last year.

Impact:

There is no better feeling than knowing you have made a difference. An hour a week can be so significant and has a huge impact on those who may never see anyone day after day. 14 of our befriendedees returned their end of year evaluation. 11 of them gave the befriending experience 5 out of 5. As well as helping them feel less lonely and isolated our befriendedees say their befrienders help them feel better about themselves and increase their self-confidence. I'm very content with the befriending.

"I wish I saw more folk like him."

"Lots to about. Don't know what I would do without her."

"I would simply say to any person considering befriending that it is one of the most rewarding things you could ever do. There's a sense of closeness and trust that is completely unique to befriending, and each new conversation is so thought provoking and opens up a whole different perspective on life. I would heartily and unreservedly recommend befriending to anyone who might be interested in it."

Ball Groups

We have three Be Active Life Long (B.A.L.L) groups established in Orkney: Burray, Holm and Shapinsay.

The purpose of these groups is to help promote health and active ageing within local communities through gentle exercise, hosting activities, coffee, and chat.

Members who attend plan and run their own groups. They partake in a wide range of activities and most importantly have lots of fun!

We trialed a new Ball group in Birsay, unfortunately there wasn't enough community engagement. Having the trial has given the Birsay community a good insight as to what is needed for the older members in their community and what to build on in future activities.

The Lunch Club Innovation Grant

In April 2022, Voluntary Action Orkney with support from the National Lottery's Community Fund, launched The Lunch Club Innovation Grant.

Lunch groups in Orkney applied for short term funding of up to £1000 to fund their projects under two key themes, Intergeneration and Community & Strengthening skills.

Towards the end of the reporting period we saw a rise in requests for the grant due to the cost of living crises, providing a much needed support for those struggling to make choices between food and electricity.

Thirteen lunch groups, 5 of which served ferry-linked island communities, used their funding to deliver activities focused on reducing isolation and loneliness, subsidising food, providing warm spaces, and the cost-of-living crisis. This meant lunch groups were able to continue the vital role they play in making a positive impact to peoples' wellbeing.

Sandwick Senior Citizens said:

"The feedback we received from our members was that they felt it has helped their mental health and confidence in getting back into the community after covid."

Young People's Befriending Project

The Young People's Befriending Project is now in its 15th year. This year has seen us offer 1-1 Befriending support to 12 young people through the tailored support of our team of volunteer Befrienders. The young people's ages ranged from 9-16, with some matches just beginning and some young people being supported for their 4th year.

Our Befrienders have given hundreds of hours of their time to our young people, working to grow their self-esteem and confidence, increase their resilience and coping skills, build a steady and reliable friendship with them, and help them to engage in new skills and hobbies.

Our volunteer team continues to offer high quality support to the young people we care for, as evidenced by the most recent reviews conducted throughout the year which reported that:

In the most recent Project reviews, 100% of young people told us that their Befriender was 'someone they could trust' and was someone who 'made them feel important and worth listening to'. 100% of our young people also told us that their confidence had increased, and their general feelings of happiness had increased because of their befriender.

Here's what some of our young people, their parents and our volunteers had to say about what they enjoy about Befriending:

A young person talking about their volunteer said:

"It has made my life so much better because it feels like I haven't just got someone that takes me to places for fun, but it feels like I've gained a real friend. I'm very happy to have him as a friend."

A young person talking about the benefits of their match said:

"Having a Befriender has helped me meet new people, try new things and has grown my confidence."

A parent talking about their son's Befriender said:

"He is a very calming influence, always smiling, very engaging and he has built a very strong relationship with my son, who always looks forward to his time with him."

Volunteer said of their experience:

"Befriending has been great – not only has it made a difference to the young person, but I also feel it has impacted my life greatly and built up my confidence."

Case Study – Martha and Rosa:

Martha and 11-year-old Rosa are a new match that started this year. Rosa has quite a complex disability so we knew that she would need a special Befriender that could support her and enable her to join in safely with activities in the community. Martha is a volunteer who has a sibling with a similar disability as Rosa so had a wealth of experience to bring to the match. They hit it off from their first meeting and have built a mutually beneficial relationship together. They take part in various activities within the community from soft play to pottery to board games and coffee dates. Martha really enjoys her time with Rosa and knows that she is making a difference to her life, and Rosa sings Martha's praises and has already reported a rise in confidence and self-esteem since her match began only a few months ago.

Chief Executive's Report

At the time of writing this report, I have had the upmost pleasure to have been with Voluntary Action Orkney for 8 months. Since my appointment I have come to realise the extent of outreach VAO has with all communities across Orkney and the ferry linked Isles. I am in admiration and awe of the commitment that our employees, trustees and volunteers offer to ensure our communities are safe and the wellbeing of our most vulnerable are at the heart of their dedication.

I would like to express my thanks to Gail Anderson previous Chief Executive, for all that she did for VAO and I just hope I can continue on building on those foundations for VAO.

I would also like to pass on my sincerest thanks to Sheila Garson, Chair who will be stepping down at this AGM. Her years of service and support to VAO is greatly appreciated and she will certainly be missed by all, but I am sure won't be a stranger.

Directors / Trustees:

- Sheila Garson (Chair)
- Gerry O'Brien (Vice Chair)
- Jan Judge (Treasurer)
- Ian Carse
- Janice Annal
- Linda Lennie
- Malcom Graves

VAO Individual Members

Alistair Carmichael MP
Elaine Grieve
George Hannah

Ian Carse
Keith Johnson
Linda Lennie

Malcolm Graves
Mrs Margaret Flett
Sheila Garson

VAO Member Organisations

Advocacy Orkney
Age Scotland Orkney
Amnesty International
Birsay Heritage Trust
Burray Community Association
Cancer Research - Orkney Local Committee
Chest, Heart & Stroke Scotland
Christian Growth Centre
CLAN Cancer Support
Community Energy Scotland
Cromarty Hall Trust
Crossroads Orkney
Deerness Community Association
East Mainland Agricultural Society
Eday Community Enterprises
Eday Heritage Centre Association
Eday Partnership
Eday Renewable Energy Ltd
Egilsay Community Association
Employability Orkney
First Kirkwall Company Boys Brigade
Firth Community Association
Flotta Community Association
Flotta Community Council
Fossil Centre Community Café Ltd
Friends of Happy Valley
Friends of St John's North Walls
Friends of the Hoy Kirk
George Mackay Brown Fellowship
Girlguiding Orkney
Grievous Residents Association
Haey Hope Club
Hamnavoe Carers
Harray and Sandwick Community Council
Harray Community Association
Healthcare Improvement Scotland-Community Engagement
Home-Start Orkney
Hope Cohousing Ltd
Island of Hoy Development Trust
John Rae Society
Kirkwall East Church
Kirkwall Squash and Racketball Club

Marie Curie Fundraising Group - Orkney
MS Society Orkney
North Ronaldsay Community Council
OIC Housing Services
Orkney Archaeology Society
Orkney Arts and Crafts
Orkney Arts Society
Orkney Athletic and Running Club
Orkney Blide Trust
Orkney Charitable Trust
Orkney Citizens Advice Bureau
Orkney Community Transport Organisations (OCTO)
Orkney Creative Hub
Orkney Disability Forum
Orkney Drugs Dog
Orkney Family History Society
Orkney Field Club
Orkney Folk Festival
Orkney Foodbank
Orkney Friends of Palestine
Orkney Heart Support Group
Orkney Hearts Supporters Club
Orkney Heritage Society
Orkney Historic Boat Society
Orkney Housing Association Ltd
Orkney Islands Sea Angling Association
Orkney Japan Association
Orkney Library and Archive
Orkney Men's Shed
Orkney Multiple Sclerosis Therapy Centre
Orkney Music and Culture
Orkney Natural History Society Museum Trust
Orkney News Ltd
Orkney Pilgrimage
Orkney Rape and Sexual Assault Service
Orkney Renewable Energy Forum
Orkney Rowing Club
Orkney Sailing Club
Orkney Skate Trust
Orkney Street Pastors

Orkney Talking Newspaper
Orkney Tourist Guides Association
Orkney Traditional Music Project
Orkney Trout Fishing Association
Orkney Verusus Arthritis
Orkney Vintage Club
Orkney Wireless Museum
Orkney Yole Association
Orkney Youth Café
Orkney Zerowaste
Papay Community Co-operative Ltd
Papay Development Trust
Peedie Kirk United Reformed Church
Relationships Scotland Orkney
Rendall Community Association
Riding for the Disabled Association
Orkney Group
Right There (Orkney)
Rousay, Egilsay and Wyre Development Trust
Royal Voluntary Service
RSPB Scotland
Samaritans of Orkney
Sanday Afternoon Club
Sanday Community Council
Sanday Development Trust
Sanday Enterprises CIC
Sandwick Community Association
Shapinsay Community Association
Shapinsay Development Trust
Shapinsay Heritage Arts and Crafts
Shapinsay Lunch Club
Shapinsay Renewables Ltd
Skerries Toddler Group
Soulisquoy Printmakers
South Ronaldsay Golf Club
St Andrew's Community Association
St Mary's Preservation Trust
Stromness Community Council
Stromness Royal British Legion Pipe Band
Stromness Shopping Week
Stronsay Moncur Memorial Church
Stronsay Renewable Energy Ltd

Swandro-Orkney Coastal
Archaeology Trust
THAW Orkney
The Hoolie Group of Hoy and Walls
The Hoy Trust SCIO
The Peedie Retreat
The Pickaquooy Centre Trust
The Pier Arts Centre

University of the Third Age
Upside Down's Orkney
Victim Support Scotland
Vital Talk Orkney Counselling
Service
West Side Cinema
Westray Community Association
Westray Development Trust

Westray Fairtrade Steering Group
Westray Golf Club
Westray Heritage Trust
Westray Parish Kirk
Westray Sailing Club
Women's Aid Orkney
Workshop Loft and Gallery

Our funders

- Scottish Government
- Orkney Islands Council
- Youth Philanthropy Initiative (The Wood Foundation)
- British Science Week
- Hugh Fraser Foundation
- Mollie Lind
- Co-op
- Children in Need
- The Robertson Trust
- The Rotary Club
- Peoples Postcode Lottery
- Christina Mary Hendrie Trust
- National Lottery Community Fund
- Souter Charitable Trust
- NHS Orkney
- Tudor Trust
- Esmee Fairbairn
- Health and Social Care Alliance
- Inspiring Scotland
- Repsol-Sinopec
- Liam MacArthur MSP

Draft Financial Statements at 04 July 2023 at 09:31:44

Charity registration number SC010691 (Scotland)

Company registration number SC143208 (Scotland)

VOLUNTARY ACTION ORKNEY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

VOLUNTARY ACTION ORKNEY

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	J Annal I Carse S Garson M Graves L Lennie G O'Brien J Swain J Temple	(Appointed 6 March 2023)
Secretary	M Brooks	
Chief Executive	M Brooks	
Charity number	SC010691	
Company number	SC143208	
Registered office	Anchor Buildings 6 Bridge Street Kirkwall Orkney KW15 1HR	
Auditor	A.J.B. Scholes Ltd 8 Albert Street Kirkwall Orkney KW15 1HP	
Bankers	Bank of Scotland 56 Albert Street Kirkwall Orkney KW15 1HJ Virgin Money 3 Broad Street Kirkwall Orkney KW15 1DH	

VOLUNTARY ACTION ORKNEY

CONTENTS

	Page
Directors' report	1 - 5
Statement of directors' responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 31

VOLUNTARY ACTION ORKNEY

DIRECTORS' REPORT (INCLUDING TRUSTEES' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The charity's objects are:

- to advance throughout Orkney, citizenship, community development, rural regeneration and the promotion of civic responsibility through volunteering and the voluntary sector; and
- to ensure the effectiveness and efficiency of charities and voluntary organisations throughout Orkney, including those that are engaged in advancing education, furthering health and protecting and promoting Orkney's arts and heritage, in order to relieve poverty, sickness and distress.

VAO's vision is that Orkney has resilient, sustainable inclusive communities with a thriving third sector at their heart.

VAO works with local and national partners to offer integrated services inclusive to all people in Orkney. VAO supports the high level and quality of volunteering activity in Orkney and is committed to working in partnership to support and strengthen communities through the provision of quality services. The organisation has four key aims:

- **Central Source of Knowledge:** about Orkney's third sector, local and national policy and how it might affect third sector organisations, communities and citizens;
- **Voice:** to ensure a strong third sector voice at a strategic level within local planning structures and nationally;
- **Build Capacity:** to develop the capacity of volunteering, community groups, voluntary organisations and social enterprises to achieve positive change; and
- **Connect:** to provide leadership, vision and co-ordination to the local third sector, to better respond to local priorities, including through partnership and collaboration.

The main objectives for the year were to meet the local and national targets set out in the VAO Workplan 2021-23. These relate to the Scottish Government's aspirations for Third Sector Interfaces, the needs and priorities identified by the local third sector and the Orkney Community Plan, incorporating the Local Outcomes Improvement Plan 2021-2023.

VAO's office opening and normal service was resumed.

The charity awards a small number of grants to local organisations through the Repsol Sinopec and MacArthur, Community Capacity Building grants schemes and this activity was expanded through disbursement to the local third sector of the Third Sector Emergency Fund in partnership with Orkney Islands Council and the Scottish Government's Community Mental Health and Wellbeing Fund both designed to alleviate the impact of Covid on organisations and individuals.

Achievements and performance

The charity achieved all planned targets for the year, as detailed in the quarterly, six monthly and annual reports submitted to a variety of funders, including local and national government.

The Community Development Team had a busy year supporting a wide range of third sector organisations and communities across Orkney. In the reporting period, 2022-2023, we worked with 109 separate organisations with a total of over 200 requests for support, not including requests for our office services (60) or enquiries relating to volunteering (see below). A key part of our work is to respond to enquiries and requests for support, whether that be help to navigate setting up a charity, advice about fundraising, training for committee members or resolving challenges that organisations are facing.

VOLUNTARY ACTION ORKNEY

DIRECTORS' REPORT (CONTINUED)(INCLUDING TRUSTEES' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The charity had total incoming resources of £821,396 for the year compared to incoming resources of £1,488,019 reported in the previous year. Unrestricted funds at the balance sheet date stood at £277,934, including £48,918 of designated funds, while restricted funds totalled £522,641.

The Board are committed to build an adequate reserves account to allow for organisational contingencies and to demonstrate good financial management and has implemented a reserves policy.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level at least equivalent to three month's operating expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities and meet ongoing contractual obligations to staff while consideration is given to ways in which additional funds may be raised.

The reserves policy will be reviewed every two years. All decisions on reserves will be made by the Board.

The charity's principal funding sources are the Scottish Government, Orkney Islands Council, The National Lottery Community Fund, Repsol Sinopec, BBC Children in Need, NHS Orkney, The Robertson Trust, The Health and Social Care Alliance, Hugh Fraser Foundation, Tudor Trust, and Esmee Fairbairn Foundation. This funding has allowed the charity to deliver core business and project services based on targets in the Workplan.

Reserves will be invested to secure a financial return for the charity and the amount will be determined and reviewed annually. The investment policy adopted will ensure that a proportion of the charity's reserves can be accessed at short notice. Investment risk will be assessed to ensure that sums deposited are spread across several institutions and are covered by the Government's Financial Services Compensation Scheme.

VAO is a risk aware organisation and during the year the Board established a formal risk register. The register will be regularly reviewed and actions taken and reported as appropriate.

Failure to obtain sufficient levels of funding to meet the charity's operational demands continues to be the main risk facing the charity. The charity applies for funding from a wide range of sources. In addition, the charity actively identifies and eliminates expenditure which is deemed unnecessary to reduce costs where possible.

Projects funded by restricted funds are monitored closely to ensure that expenditure does not exceed the restricted funding receivable. This ensures the charity maintains sufficient unrestricted reserves to continue to meet its day to day requirements.

All organisational aims and key priorities are detailed in the VAO Workplan 2021-23 and are responsive to the need of Orkney's third sector and communities. Activities meet charitable objects and the outcomes specified by Scottish Government and other funders. Progress is continuously monitored and reported through agreed monitoring and evaluation frameworks.

VAO will continue to provide, develop and establish responsive services for and with the third sector and the wider community, which encompass the breadth of voluntary sector delivery, volunteering and social enterprise.

Plans for the future

The organisation also will continue to play a key role in The Orkney Partnership, the Integration Joint Board (Orkney Health and Care) and other partnerships and work with the third sector to enhance their engagement, involvement and influence.

Progress towards a new building was delayed by the pandemic and planning issues but VAO will continue to work with Orkney Islands Council (OIC) to secure new accommodation. VAO and sharing groups are very grateful to OIC for their continued support and commitment to ensure that this long held aspiration is realised.

VAO will work to sustain and develop the organisation, services and projects and is committed to continuous improvement using the EFQM framework.

VOLUNTARY ACTION ORKNEY

DIRECTORS' REPORT (CONTINUED)(INCLUDING TRUSTEES' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The organisation is a company limited by guarantee and a registered Scottish charity managed by a volunteer board of directors/trustees. It is governed by its memorandum and articles.

The directors who served during the year and up to the date of signature of the financial statements were:

J Annal

I Carse

S Garson

M Graves

B Hasham (Resigned 1 August 2022)

L Lennie

G O'Brien

J Swain

J Temple (Appointed 6 March 2023)

The charity has two methods to recruit and appoint new directors. Directors are either appointed at the AGM (ie proposed and seconded) or through co-option at Board meetings at any other point during the year as required. Directors are appointed from a list of Board approved members ie named representatives of member organisations. No other body or person is entitled to appoint directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The Chief Executive manages organisational and project staff and is directly accountable to the Board. Recommendations are put forward by the Chief Executive to inform Board decision making and where appropriate staff/volunteer views are sought. The Chief Executive has autonomy to make decisions in line with the position and as agreed by the Board. In addition, several sub groups with specific terms of reference have been established to support Board decision making: New Facilities, Finance and Audit, Policy and Procedure, Communications and Services Development.

Policies and procedures are in place for inducting and training directors. All new directors are given an induction pack and meet with the Company Secretary/ Chief Executive. Director's interests forms are completed and details of their relevant knowledge and experience recorded. Training is provided to the board approximately twice a year and individual training needs met as required.

Certain of the directors are also directors of other charitable entities or funding bodies with whom the company had transactions during the year. Details of these transactions, which were conducted at arms' length, are provided in the notes to the accounts.

VOLUNTARY ACTION ORKNEY

DIRECTORS' REPORT (CONTINUED)(INCLUDING TRUSTEES' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Funds held as custodian trustee

The charity holds funds on behalf of several third parties. The third parties are responsible for approving grant applications and instructing the charity to process payments from funds held by the charity on their behalf.

The details of these bodies and the movements on funds held by the charity as custodian trustee are as follows:

North Alliance (TNA)

The objects of North Alliance are: to increase opportunities and access to continuing professional development for the community learning and development workforce in Highlands and Islands.

During the year the charity received funds of £2,000 (2022- £2,000) from TNA, and paid £1,796 (2022- £2,993) to successful applicants on behalf of TNA. At the balance sheet date, the charity holds funds of £6,632 (2022- £6,428) on behalf of TNA.

Public Protection Committee (PPC)

The objects of PPC Communications are to communicate, inform and educate the public on all matters relating to child protection.

During the year the charity received funds of £61,742 (2022- £10,070) from PPC, and paid £4,155 (2022- £nil) to successful applicants on behalf of PPC. At the balance sheet date, the charity holds funds of £81,856 (2022- £24,268) on behalf of PPC.

White Ribbon Orkney (WRO)

WRO is a male-led campaign working to end violence against women.

During the year the charity paid out £502 (2022: £nil from WRO). At the balance sheet date, the charity holds funds of £470 (2022: £972) for WRO.

Child Poverty Steering Group (CPSG)

The object of CPSG is to provide funding to third sector organisations to deliver interventions aimed at reducing child poverty in Orkney.

During the year, the charity paid £nil (2022: £1,814) to their chosen donors. At the balance sheet date, the charity holds funds of £1,471 (2022: £1,471) for CPSG.

ROAR

During the year, the charity received funds of £2,846 (2022: £nil) from ROAR and paid out £2,661 (2022: £nil) to their chosen donors. At the balance sheet date, the charity holds funds of £185 (2022: £nil) for ROAR.

Orkney Islands Council Third Sector Covid-19 Emergency Fund (OIC)

During the year, the charity received funds of £85,000 (2022: £200,000) from OIC, and paid £98,399 (2022: £186,601) to their chosen donors. At the balance sheet date, the charity holds funds of £nil (2022: £13,399) on behalf of OIC.

Orkney Islands Council Third Sector Cost of Living Crisis Fund (OIC)

During the year, the charity received funds of £289,750 (2022: £nil) from OIC. At the balance sheet date, the charity holds funds of £289,750 (2022: £nil) on behalf of OIC.

Orkney Islands Council Orkney Money Matters Project (OIC)

During the year, the charity received funds of £150,000 (2022: £nil) from OIC, and paid out £66,241 (2022: £nil) on behalf of OIC. At the balance sheet date, the charity holds funds of £83,759 (2022: £NIL) on behalf of OIC.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

VOLUNTARY ACTION ORKNEY

DIRECTORS' REPORT (CONTINUED)(INCLUDING TRUSTEES' REPORT) *FOR THE YEAR ENDED 31 MARCH 2023*

The directors' report was approved by the Board of Directors.

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S Garson
Director
Dated:

VOLUNTARY ACTION ORKNEY

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of Voluntary Action Orkney, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

VOLUNTARY ACTION ORKNEY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND DIRECTORS OF VOLUNTARY ACTION ORKNEY

Opinion

We have audited the financial statements of Voluntary Action Orkney (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 27 to the accounts, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

VOLUNTARY ACTION ORKNEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND DIRECTORS OF VOLUNTARY ACTION ORKNEY

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' Report, which includes the Trustees' Report prepared for the purposes of charity law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report included within the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report included within the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

VOLUNTARY ACTION ORKNEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND DIRECTORS OF VOLUNTARY ACTION ORKNEY

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

- . the nature of the industry and sector, and control environment;
- . results of our enquiries of management;
- . any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- . the matters discussed among the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and irregularities. Income recognition was a key area of focus. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, such as the UK Companies Act 2006, tax legislation, and relevant charities acts.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These include laws and regulations pertaining to: the protection of vulnerable individuals; and employment.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

VOLUNTARY ACTION ORKNEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND DIRECTORS OF VOLUNTARY ACTION ORKNEY

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed .

Ryan Allan (Senior Statutory Auditor)
for and on behalf of A.J.B. Scholes Ltd

.....

Chartered Accountants
Statutory Auditor

8 Albert Street
Kirkwall
Orkney
KW15 1HP

VOLUNTARY ACTION ORKNEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	259,046	432,093	691,139	250,610	1,142,149	1,392,759
Charitable activities	4	253	-	253	-	-	-
Other trading activities	5	77,066	-	77,066	54,803	-	54,803
Investments	6	52,938	-	52,938	39,457	-	39,457
Other income	7	-	-	-	1,000	-	1,000
Total income		389,303	432,093	821,396	345,870	1,142,149	1,488,019
Expenditure on:							
Raising funds	8	34,139	-	34,139	35,000	-	35,000
Charitable activities	9	345,145	653,633	998,778	270,057	738,714	1,008,771
Other	11	18	-	18	-	-	-
Total resources expended		379,302	653,633	1,032,935	305,057	738,714	1,043,771
Net incoming/(outgoing) resources before transfers		10,001	(221,540)	(211,539)	40,813	403,435	444,248
Gross transfers between funds		(5,068)	5,068	-	1,747	(1,747)	-
Net income/(expenditure) for the year/ Net movement in funds		4,933	(216,472)	(211,539)	42,560	401,688	444,248
Fund balances at 1 April 2022		273,001	739,113	1,012,114	230,441	337,425	567,866
Fund balances at 31 March 2023		277,934	522,641	800,575	273,001	739,113	1,012,114

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

VOLUNTARY ACTION ORKNEY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	15		8,174		2,511
Tangible assets	16		4,987		6,259
			<u>13,161</u>		<u>8,770</u>
Current assets					
Stocks	17	500		500	
Debtors	18	387,978		643,759	
Cash at bank and in hand		500,809		472,561	
		<u>889,287</u>		<u>1,116,820</u>	
Creditors: amounts falling due within one year	19	<u>(101,873)</u>		<u>(113,476)</u>	
Net current assets			<u>787,414</u>		<u>1,003,344</u>
Total assets less current liabilities			<u>800,575</u>		<u>1,012,114</u>
Income funds					
Restricted funds	21		522,641		739,113
<u>Unrestricted funds</u>					
Designated funds	22	48,918		50,000	
General unrestricted funds		229,016		223,001	
		<u>277,934</u>		<u>273,001</u>	
			<u>800,575</u>		<u>1,012,114</u>

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

The accounts were approved by the Directors on

.....
S Garson
Director

Company Registration No. SC143208

VOLUNTARY ACTION ORKNEY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(17,667)		40,550
Investing activities					
Purchase of intangible assets		(6,500)		-	
Purchase of tangible fixed assets		(523)		(7,693)	
Proceeds on disposal of tangible fixed assets		-		1,000	
Investment income received		52,938		39,457	
Net cash generated from investing activities			45,915		32,764
Financing activities					
Payment of obligations under finance leases		-		(1,279)	
Net cash used in financing activities			-		(1,279)
Net increase in cash and cash equivalents			28,248		72,035
Cash and cash equivalents at beginning of year			472,561		400,526
Cash and cash equivalents at end of year			500,809		472,561

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Voluntary Action Orkney is a private company limited by guarantee incorporated in Scotland. The registered office is Anchor Buildings, 6 Bridge Street, Kirkwall, Orkney, KW15 1HR.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The value of services provided by volunteers has not been included.

Grant income is recognised in the same manner as donation and legacy income unless the grant is subject to the satisfaction of performance related terms and conditions. The recognition of performance related grant income is deferred until the charity has met the terms and conditions attached to the grant, or the conditions are within the charity's control and satisfaction of those conditions is probable.

Incoming resources from services and from the sale of goods are included when receivable.

Investment income, including interest and rent receivable, is recognised when receivable by the charity.

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is VAT registered and all expenditure is shown exclusive of VAT, where applicable.

Expenditure on raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising events.

Expenditure on charitable activities comprises those costs incurred in the delivery of the charity's 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% straight line basis
---------	-------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	Over lease term
Fixtures, fittings & equipment	50% straight line basis (computer equipment); 20% reducing balance/ straight line basis (other assets)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year).

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately.

1.9 Stocks

Stocks represent stationery and other consumable items held for use by the charity, at the balance sheet date.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.11 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

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

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

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Capitalisation of fixed assets

Expenditure on fixed assets held for ongoing use by the charity is capitalised and depreciated over the life of the asset, in accordance with the accounting policy described above.

1.15 Grants payable

The charity is responsible for making grant payments to certain individuals and institutions. These payments are made from funds provided by third parties for distribution by the charity. The charity is responsible for approving the applications of claimants in line with the conditions laid out by the fund provider.

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

2 Critical accounting estimates and judgements

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

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

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	504	948	1,452	9	3,477
Grants receivable for core activities	256,682	431,145	687,827	248,693	1,387,374
Membership fees	1,860	-	1,860	1,908	1,908
	<u>259,046</u>	<u>432,093</u>	<u>691,139</u>	<u>250,610</u>	<u>1,392,759</u>
Grants receivable for core activities					
Scottish Government	199,200	-	199,200	199,200	199,200
Orkney Islands Council - core	53,232	-	53,232	48,393	48,393
Roberston Trust - Connect Project	-	75,000	75,000	-	-
Robertson Trust - Cost of Living	3,750	-	3,750	-	-
NHS - Covid Community Testing Centre	-	1,200	1,200	-	84,070
Community Fund - Young People's Befriending Project	-	65,117	65,117	-	-
Orkney Islands Council - Counselling Centre	-	20,358	20,358	-	18,507
Repsol Sinopec - Small Grants	-	14,000	14,000	-	-
The Health and Social Care Alliance Scotland - Self Management	-	-	-	-	59,807
Hugh Fraser Foundation - Young People's Befriending Project	-	4,000	4,000	-	-
NHS - Community Link	-	84,466	84,466	-	78,046
OIC - Tech Enabled Care	-	9,380	9,380	-	-
Scottish Government - Community led Local Development Fund	-	10,000	10,000	-	-

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Contracted services	253	-

5 Other trading activities

	2023 £	2022 £
Other trading activities	77,066	54,803

6 Investments

	2023 £	2022 £
Rental income	52,445	39,156
Interest receivable	493	301
	<u>52,938</u>	<u>39,457</u>

7 Other income

	2023 £	2022 £
Net gain on disposal of tangible fixed assets	-	1,000

8 Raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Staff costs	34,139	35,000
	<u>34,139</u>	<u>35,000</u>

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Charitable activities

	2023 £	2022 £
Staff costs	599,301	585,634
Depreciation and impairment	2,614	9,643
Other costs	251,269	226,248
	<u>853,184</u>	<u>821,525</u>
Grant funding of activities (see note 10)	145,594	187,246
	<u>998,778</u>	<u>1,008,771</u>
Analysis by fund		
Unrestricted funds	345,145	270,057
Restricted funds	653,633	738,714
	<u>998,778</u>	<u>1,008,771</u>

Other costs include total governance costs of £7,100 (2022- £7,000), including payments to the auditor of £2,850 (2022- £2,700) for audit fees and £4,250 (2022- £4,300) for other services.

10 Grants payable

	2023 £	2022 £
Grants to institutions:		
Island Wellbeing Fund	55,228	-
Aspiring Communities - EWOIC 2	-	62,789
Repsol Sinopec - see narrative	5,552	9,616
Mental Health & Wellbeing - Scottish Government	73,945	102,204
Adult Befriending Service	11,469	-
Community Recovery Fund	(600)	11,834
Other	-	803
	<u>145,594</u>	<u>187,246</u>

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Grants payable

(Continued)

Island Wellbeing Fund: grants paid to local island Development Trusts to fund the employment and overheads of island wellbeing coordinators, using funds awarded by The Tudor Trust and Esmee Fairbairn Foundation.

Aspiring Communities (EWOIC 2): grants paid to local isles charities for the employment of island wellbeing coordinators using funds awarded by the Scottish Government and European Social Fund.

Repsol Sinopec: VAO disburses small grants to local voluntary and charitable organisations using funds provided by Repsol Sinopec.

Mental Health & Wellbeing: grants paid to local initiatives that promote and develop good mental health and wellbeing.

Adult Befriending Service: the Lunch Club Innovation Grant scheme makes payments to local Lunch Clubs to assist with tackling social isolation and reducing malnutrition and food insecurity.

Communities Recovery Fund: grants paid to organisations to help overcome challenges posed by Covid-19.

11 Other

	2023	2022
	£	£
Net loss on disposal of tangible fixed assets	18	-

12 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	27	26

	2023 £	2022 £
Wages and salaries	551,863	542,894
Social security costs	41,017	40,111
Other pension costs	40,560	37,629
	633,440	620,634

The total paid to key management personnel during the year was £47,187 (2022: £43,252).

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The company does not pay tax on its charitable activities.

15 Intangible fixed assets

	Website £
Cost	
At 1 April 2022	4,185
Additions - separately acquired	6,500
	<hr/>
At 31 March 2023	10,685
	<hr/>
Amortisation and impairment	
At 1 April 2022	1,674
Amortisation charged for the year	837
	<hr/>
At 31 March 2023	2,511
	<hr/>
Carrying amount	
At 31 March 2023	8,174
	<hr/> <hr/>
At 31 March 2022	2,511
	<hr/> <hr/>

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2022	75,473	50,695	126,168
Additions	-	523	523
Disposals	-	(169)	(169)
	<u>75,473</u>	<u>51,049</u>	<u>126,522</u>
Depreciation and impairment			
At 1 April 2022	75,473	44,436	119,909
Depreciation charged in the year	-	1,777	1,777
Eliminated in respect of disposals	-	(151)	(151)
	<u>75,473</u>	<u>46,062</u>	<u>121,535</u>
Carrying amount			
At 31 March 2023	<u>-</u>	<u>4,987</u>	<u>4,987</u>
At 31 March 2022	<u>-</u>	<u>6,259</u>	<u>6,259</u>

17 Stocks

	2023	2022
	£	£
Consumables	500	500
	<u>500</u>	<u>500</u>

Stocks represent stationery stock held at the balance sheet date.

18 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	9,874	13,799
Other debtors	374,029	625,089
Prepayments and accrued income	4,075	4,871
	<u>387,978</u>	<u>643,759</u>

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,121	12,978
Trade creditors	23,783	26,324
Other creditors	134	98
Accruals	69,835	74,076
	<u>101,873</u>	<u>113,476</u>

20 Share capital

The company is limited by guarantee and has no share capital. At the balance sheet date, the number of ordinary members was 153 (2022 - 161). In the event of the company being wound up, the liability of each member is limited to £1.

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Connect Plus - Various	5,877	-	-	(5,877)	-	-	-	-	-
Connect - Various	21,630	117,787	(62,683)	5,877	82,611	89,497	(65,282)	-	106,826
Counselling Centre - OIC	3,298	18,507	(17,725)	(80)	4,000	20,358	(19,631)	(1,544)	3,183
Capacity Boost - Scottish Government	9,915	-	(8,743)	(1,172)	-	-	-	-	-
Adult Befriending Service - various	129,393	127,779	(96,647)	-	159,859	5,000	(115,294)	-	49,565
Repsol Sinopec	13,151	428	(10,616)	-	2,963	14,428	(6,552)	-	10,839
Island Wellbeing project - various	-	320,000	-	-	320,000	20,000	(112,073)	-	227,927
Mental Health & Wellbeing - Scot Gov	-	112,195	(112,204)	9	-	83,945	(85,792)	1,847	-
Aspiring Communities (EWIOIC) - Scot Gov	23,824	97,469	(121,293)	-	-	(1,407)	(3,953)	5,360	-
Tech Peer Mentor - OIC	49,005	817	(32,116)	-	17,706	9,380	(14,248)	-	12,838
Rural Communities Action - Inspiring Scotland	-	20,710	(9,710)	-	11,000	-	(10,180)	-	820
Self Management - Health & Social Care Alliance	-	59,807	(16,294)	-	43,513	-	(22,173)	-	21,340
Covid Community Testing Centre - Scot Gov	-	84,070	(57,564)	-	26,506	1,200	(27,711)	5	-
YP Befriending - Various	46,972	25,718	(40,598)	2,458	34,550	65,117	(38,241)	-	61,426
Communities Recovery Fund 2 - HIE	-	38,705	(38,255)	(450)	-	-	-	-	-
Community Link project - NHS	18,525	78,046	(78,537)	-	18,034	84,466	(91,772)	-	10,728
Supporting Communities - HIE	1,223	-	(1,223)	-	-	-	-	-	-
Aspiring Communities (Supporting Communities) - Scottish Government	4,589	30,111	(26,802)	-	7,898	24,854	(21,184)	-	11,568
Cost of Living Taskforce - various	-	-	-	-	-	14,375	(12,112)	-	2,263
Other funds	10,023	10,000	(7,038)	(2,512)	10,473	880	(7,435)	(600)	3,318
	<u>337,425</u>	<u>1,142,149</u>	<u>(738,048)</u>	<u>(1,747)</u>	<u>739,113</u>	<u>432,093</u>	<u>(653,633)</u>	<u>5,068</u>	<u>522,641</u>

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

(Continued)

At the end of the reporting period, the charity held a number of funds for specific purposes, imposed by the funder. Notably, the following balances were held:

- Connect Plus - funding provided by Chance to Succeed fund for match funding towards the Robertson Trust funding awarded previously. Funding to expand the ongoing Connect Project, an early intervention project which aims to reduce the significant barriers that prevent young people from participating in the community and workplace. The balance of this fund was transferred to the existing Connect project (see below) as the aims of those projects are the same.
- Connect - represents grant funding from Orkney Islands Council, BBC Children and Need, Robertson Trust and other organisations to provide one to one and group support to young people with activity agreements in order to develop and strengthen life and employability skills.
- Counselling Centre: grant funding from Orkney Islands Council to provide an efficiently run resource centre for Counselling and Support Centre sharing groups through provision of accommodation, an office administrator and volunteer receptionists.
- Capacity Boost: funding from Scottish Government to strengthen the capacity of the Third Sector Interface to help manage the pressures and demands created by Covid-19.
- Adult Befriending Service - grant funding from the Community Fund and Stafford Trust to the existing Adult Befriending Service, to develop, enhance and expand activities to meet current and future demand in order to help older people in Orkney maintain their independence and remain living in their homes.
- Repsol Sinopec: a donation which the VAO Board disburses in small grants to local voluntary and charitable organisations.
- Island Wellbeing Project - funding provided by Tudor Trust and Esmee Fairbairn Foundation, which aims to improve the health, economic and social wellbeing of residents across Orkney's ferry-linked isles.
- Mental Health & Wellbeing: funding provided by Scottish Government, to fund local initiatives that promote and develop good mental health and wellbeing.
- Aspiring Communities (Extending The Reach of EWIOIC) - Funding awarded by the Scottish Government to build on the EWIOIC project, with an expanded focus on all age groups, social inclusion and community and individual resilience.
- Tech Peer Mentor - OIC funding provided to explore and establish innovative uses of technology in the delivery of care.
- Rural Communities Action: funding provided by Inspiring Scotland, to develop a food dignity strategy.
- Self Management - Health & Social Care Alliance funding which aims to help those with long-term physical conditions in Orkney's ferry linked isles.
- Covid Community Testing Centre - funding from NHS to provide management, portering and administration support for the Covid Community Testing service.
- Children and Young People's Befriending Service - funding from Community Fund, Chance to Connect and STV to the existing service (previously funded by Community Fund and Lloyds TSB) to support young people across the county who are vulnerable or isolated for any number of reasons. Befriending is a special kind of intentional friendship between a young person and a trained volunteer, built on trust, mutual respect, shared interests and compatibility.
- Communities Recovery Fund 2 - funding from HIE to support community groups respond to challenges presented by Covid-19 as they community enters recovery from the pandemic.
- Community Link Workers- funding awarded from NHS Orkney to establish a new service to work with two GP Practices to provide advice and support to patients on social issues and to support them to access specialist third and statutory services and community activities.
- Supporting Communities - grants paid to local organisations to deliver Covid-19 response activities and to re-design services and activities using funds awarded by Highlands and Island Enterprise
- Aspiring Communities Community Engagement - funding awarded from Scottish Government to deliver a community engagement project, allowing those experiencing disadvantage and inequality to participate in the shaping of local plans.
- Cost of Living Task Force - funding awarded by the Scottish Government and OIC to help tackle the cost of living crisis by setting up a Cost of Living Task Force.

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

(Continued)

As noted above, transfers were made between restricted funds where the purpose of those funds are the same and therefore now disclosed as a single fund.

Transfers were made from restricted funds for spend on fixed assets which have no continuing restrictions on their use. Those transfers were made to unrestricted funds. Transfers were made from unrestricted funds to cover the deficit in certain restricted funds.

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
New facilities	33,824	-	-	16,176	50,000	-	(1,082)	-	48,918
Kirkwall Travel Centre	4,416	19,879	(24,385)	90	-	24,688	(27,630)	2,942	-
Connect intergenerational	2,490	-	(2,490)	-	-	-	-	-	-
OIC business support grant	19,250	-	(265)	(18,985)	-	-	-	-	-
	<u>59,980</u>	<u>19,879</u>	<u>(27,140)</u>	<u>(2,719)</u>	<u>50,000</u>	<u>24,688</u>	<u>(28,712)</u>	<u>2,942</u>	<u>48,918</u>

- Income received from tenants of the Kirkwall Travel Centre was designated for the payment of premises costs incurred by the charity in letting the property. A transfer was made from unrestricted funds to cover overspend in the fund.
- Reserves are designated by the board to cover anticipated costs associated with the development of new facilities. At the year end, these developments are still ongoing.
- Connect intergenerational - certain donations and other income are designated by the board for the purpose of supporting activities for young people and the elderly.
- Income received from OIC Business Support grant was designated to provide additional funding to projects if needed. The balance of this fund was transferred to unrestricted funds in prior year.

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Intangible fixed assets	8,174	-	8,174	2,511	2,511
Tangible assets	1,898	3,089	4,987	5,042	6,259
Current assets/(liabilities)	267,862	519,552	787,414	734,071	1,003,344
	<u>277,934</u>	<u>522,641</u>	<u>800,575</u>	<u>739,113</u>	<u>1,012,114</u>

24 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	48,838	49,360
Between two and five years	13,500	27,000
	<u>62,338</u>	<u>76,360</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £34,381 (2022: £45,166).

25 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(211,539)	444,248
Adjustments for:		
Investment income recognised in statement of financial activities	(52,938)	(39,457)
Loss/(gain) on disposal of tangible fixed assets	18	(1,000)
Depreciation and amortisation of fixed assets	2,614	9,643
Movements in working capital:		
Decrease/(increase) in debtors	255,781	(421,288)
(Decrease)/increase in creditors	(11,603)	48,404
Cash (absorbed by)/generated from operations	<u>(17,667)</u>	<u>40,550</u>

VOLUNTARY ACTION ORKNEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

26 Funds held as custodian

The charity holds funds on behalf of several third parties. The third parties are responsible for approving grant applications and instructing the charity to process payments from funds held by the charity on their behalf.

The details of these bodies and the movements on funds held by the charity as custodian trustee are as follows:

The North Alliance (TNA)

During the year the charity received funds of £2,000 (2022- £2,000) from TNA, and paid £1,796 (2022- £2,993) to successful applicants on behalf of TNA. At the balance sheet date, the charity holds funds of £6,632 (2022- £6,428) on behalf of TNA.

Public Protection Committee (PPC)

During the year the charity received funds of £61,742 (2022- £10,070) from PPC, and paid £4,155 (2022- £nil) to successful applicants on behalf of PPC. At the balance sheet date, the charity holds funds of £81,856 (2022- £24,268) on behalf of PPC.

White Ribbon Orkney (WRO)

During the year the charity paid out £502 (2022: £nil) on behalf of WRO. At the balance sheet date, the charity holds funds of £470 (2022: £972 for WRO).

Child Poverty Steering Group (CPSG)

During the year, the charity paid £nil (2022: £1,814) to their chosen donors. At the balance sheet date, the charity holds funds of £1,471 (2022: £1,471) for CPSG.

ROAR

During the year, the charity received funds of £2,846 (2022: £nil) from ROAR and paid out £2,661 (2022: £nil) to their chosen donors. At the balance sheet date, the charity holds funds of £185 (2022: £nil) for ROAR.

Orkney Islands Council Third Sector Covid-19 Emergency Fund (OIC)

During the year, the charity received funds of £85,000 (2022: £200,000) from OIC, and paid £98,399 (2022: £186,601) to their chosen donors. At the balance sheet date, the charity holds funds of £nil (2022: £13,399) on behalf of OIC.

Orkney Islands Council Third Sector Cost of Living Crisis Fund (OIC)

During the year, the charity received funds of £289,750 (2022: £nil) from OIC. At the balance sheet date, the charity holds funds of £289,750 (2022: £nil) on behalf of OIC.

Orkney Islands Council Orkney Money Matters Project (OIC)

During the year, the charity received funds of £150,000 (2022: £nil) from OIC, and paid out £66,241 (2022: £nil) on behalf of OIC. At the balance sheet date, the charity holds funds of £83,759 (2022: £NIL) on behalf of OIC.

Funds administered by the charity in its role as custodian are not recognised in the charity's statement of financial activities or balance sheet.

27 Non-audit services provided by auditor

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.