

REGISTERED COMPANY NUMBER: SC387876 (Scotland)  
REGISTERED CHARITY NUMBER: SC041875



**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023**  
for  
**Stirlingshire Voluntary Enterprise Ltd.  
Known as 'SVE'**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Stirlingshire Voluntary Enterprise Ltd.  
Known as 'SVE'**

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for the Year Ended 31 March 2023**

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**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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**

**Objectives and aims**

Stirlingshire Voluntary Enterprise Ltd. (SVE) is Stirling's third sector interface; a membership organisation of locally based charities, social enterprises and volunteer-led community organisations. We strengthen the third sector and broker partnerships that deliver real change by connecting people, ideas and resources. The purpose and objects of the charity is to promote the advancement of citizenship and community development within, but not exclusively, the Stirling Local Authority Area by carrying out activities which benefit the community and in particular (without limitation) to support existing third sector organisations by establishing and sharing intelligence on the sector and ensuring that its interests are represented;

- advocating on its behalf and enabling positive partnerships within and across sectors;
- assisting organisations to present a coherent case for investment, and
- supporting and promoting social enterprise activity;
- building the capacity of organisations and providing infrastructure support services;
- promoting, supporting and developing volunteering activity for individuals and the organisations with whom they work.

We are a member of the national network of Third Sector Interfaces (TSIs) and work in collaboration with other TSIs across Scotland and with other national infrastructure bodies and relevant stakeholders to promote the recognition, appreciation, and appropriate investment in voluntary sector organisations. By doing so, we aim to ensure that communities throughout Scotland have greater access to assets and resources, empowering them to become catalysts for local change, development, and revitalisation.

Our vision and mission shape our activities:

**Vision**

Stirling is thriving. All citizens have opportunities to connect with their community, and work together to deliver outcomes that will improve lives.

**Mission**

Strengthen the third sector voice and capacity in Stirling to deliver progressive community-led change, by brokering partnerships and connecting people, ideas and resources.

The strategies employed to achieve the charity's aims and objectives are:

- we will develop a collective and influential third sector voice,
- we will champion collaborative leadership through strategic partnerships,
- we will widen volunteering participation in Stirling,
- we will promote asset based community development,
- we will support third sector excellence and resilience,
- we will increase social innovation and enterprise.

**Values**

Partnership - We enable partnership and collaboration across society.

Priorities - We tackle the root causes of poverty and inequality through our work.

Practice - We strive to constantly improve and value feedback and involvement from stakeholders to strengthen our work.

We strive to actively listen, acquire knowledge, and explore new ideas to address community needs. Our approach encompasses inclusivity, trustworthiness, professionalism, and adherence to our shared values and principles in all areas of our work.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Organisational Development**

At the heart of our work in third sector development lies a blend of personalised and group-based support. These include opportunities for bespoke guidance as well as collaborative learning experiences in areas such as governance, funding strategies, business planning, and impact assessment.

During the year the team:

Supported 1 -2 -1 interactions to sixty eight organisations in the following areas:

Type of Support	No of Organisations
Start Up	10
Funding	4
Governance	28
Conflict Resolution	2
Social Enterprise Support	15
SCIO/CIC Applications	9

*"If this service hadn't been available to us I don't know how we would have managed to set up the Charity and continue to grow as an organisation" SOSN .*

**Training**

During this year SVE supported the local sector with their learning and development through a series of learning opportunities such as;

**Trustees Training**



SVE conducted a series of seven Trustee Training workshops, with a total of 68 participants representing 39 different charities. The primary objective of these training sessions was to enhance the understanding of trustees and potential trustees regarding their general and specific responsibilities under the Charities and Trustee Investment (Scotland) Act 2005. The workshops received positive feedback, with participants appreciating the valuable content and comprehensive overview of trusteeship responsibilities.

*"A helpful and comprehensive run through of the responsibilities of Trusteeship. Good supporting materials" Start Up Stirling Trustee*

**HR, Health and Safety Training**

SVE invested in the provision of monthly workshops in HR and Health and Safety training as part of SVE membership incentives. This enabled the delivery of a series of topics specified by our members and delivered in partnership with Glasgow CVS.

The series of modules included, Induction Performance and Appraisal, Contracts for Employment, Fire Safety, Difficult Conversations, Support and Supervision, Risk Assessments, GDPR, Discipline and Grievance, Communication Tools, Office Health and Safety and Stress Management and with over eighty organisations being supported through this service.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Funding**



Throughout the year, we provided support to organisations regarding their funding needs through various means, including an engaging online funding workshop with 50 participants. The primary objective of the workshop was to equip participants with fundamental skills and knowledge to become "funding ready." We received positive feedback for the session, with participants expressing their satisfaction and to look for further workshops in this area. We also worked with Stephen Cox, Funding Officer National Lottery Community Fund for Stirling and Clackmannanshire to administer a drop-in service which enabled organisations to have confidential supportive consultations with the funder. During the year seventy eight applications were received by the Lottery from Stirling with fifty being successful in receiving a total investment of £1,582,170.

**Digital Training**

Following on from our previous work in digital awareness we piloted the delivery of Microsoft Teams training to enable member organisations to work collaboratively and securely using this online medium. This pilot has been well received and SVE is hoping to secure investment to enable further bespoke modules for our member organisations.

**Action Learning**

Recipients of the Stirling and Clackmannanshire Community Mental Health and Wellbeing Fund were given the opportunity to participate in Action Learning Set sessions to provide a confidential space to be able to discuss issues that they may be experiencing. The uptake was good and the positive feedback included that the support, encouragement and empathy within the sets have helped them to put coping strategies in place to deal with their individual problems.

*"Good to interact with others in the sector who are facing similar challenges"*

*"Provides a protected space to reflect, do not get enough of that usually"*

**Forth Valley Third Sector Conference**



The theme for this year's conference was Connected, Caring Communities and a series of thirteen workshops were delivered over two days in March. Delegates were welcomed from a wide range of Forth Valley organisations who took part in the informative sessions and networking opportunities.

We are thankful for the contributions from Social Value Lab, Navigator, ALISS and the CVS Falkirk Volunteering Team who provided sessions on Measuring Your Social Impact, Connections for Wellbeing, the Power of Information and Being a Supportive Third Sector Employer.

The second day of the conference was in person and took place at Inglewood House in Alloa. The keynote speech was delivered by Kevin Stewart, Minister for Wellbeing and Social Care, who highlighted the clear impacts of the Communities Mental Health and Wellbeing Fund, and the importance of community-based support in mental health and wellbeing, along with the new mental health and wellbeing strategy for Scotland. He noted the learning taken from funded projects which is being included in the strategy and praised the efforts of volunteers and the sector over last few years.

The Minister commented *"I am heartened by the language used in today's workshops: kindness, human rights, collaboration, building better relationships. These are at the heart of supporting mental health and wellbeing in our communities."*

The rest of the day included an interactive session from Volunteer Scotland's Volunteering for Action Plan and six workshops facilitated by organisations such as Strathcarron Hospice on Kindness in Practice, The NHS Health Promotion Service on Building Better Relationships and Dignity at Work and Forth Environment Link on Climate Action and Activism in the Third Sector.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Social Enterprise**

**Forth Valley Social Enterprise Directory**



The Forth Valley Social Enterprise directory website has performed well in the year, with 137 social enterprises now registered on the directory and 118 signed up for the bulletin.

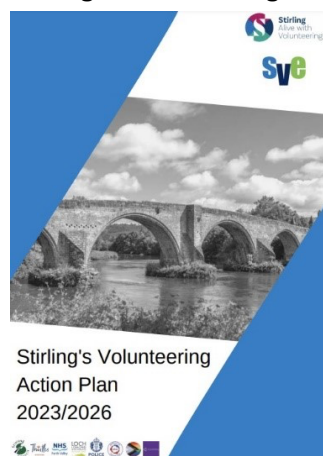
The Forth Valley area, through the TSI Social Enterprise Forum and the FVSEN Directory have been formally recognised as hotspots of social enterprise activity in the latest round of the Social Enterprise Places programme run by Social Enterprise Scotland. This is a great achievement and recognition of partnership working with the local social enterprises and the local Third Sector Interfaces for Stirling, Clackmannanshire and Falkirk.

**Third Sector Human Rights & Equality (THRE) Project**

SVE is participating in the THRE project managed by the Third Sector Interfaces located in the Highlands, Edinburgh (EVOC) and Glasgow (GCVS). We participated in research that informed the training that has been developed by the project. The new training has been promoted to Third Sector colleagues at events and in bulletins and staff members and Trustees at SVE have attended. The training includes basic knowledge of human rights and a human rights approach to governance and funding.

**Volunteering**

**Stirling's Volunteering Action Plan**



During the last twelve months, SVE has led a steering group of local partners to develop a three-year volunteering action plan for Stirling. The main catalyst for this plan was the national VfA Framework (2019) & Scotland's Volunteering Action Plan June 2022 (VAP). The local partners included, Stirling Council, NHS FV, Police Scotland, Loch Lomond & Trossachs National Park, University of Stirling Student Union, The Thistles centre, Active Stirling and Plus Forth Valley. The plan itself forms part of Stirling's Alive with Volunteering, which started as a collaborative project between SVE, Stirling Council and Volunteer Scotland. The project has delivered various initiatives over the last four years aimed at raising volunteering participation.

Throughout the past 12 months, SVE and partners held regular meetings to address each of the five identified outcomes individually and explore their implications for Stirling. We initiated this process by gaining an understanding of the volunteering landscape in Stirling. We identified successful practices, barriers or gaps, and potential opportunities for action.

From the wealth of ideas and opportunities generated, we refined and selected the ones we believed should be the focal points for the next three years for each of the five outcomes. These selections encompassed short-term actions, which VIOs (Volunteering Involving Organisations) could implement without additional funding.

Additionally, we identified medium and longer-term actions that require more extensive involvement and were recognised as areas for further development by the steering group. These actions may involve additional funding to execute. While some ideas align with those already identified in the National VAP (Volunteer Action Plan), our partners also developed new ideas to enhance the overall plan.

The plan received official approval by Stirling's' Community Planning Partnership Executive Committee in March 2023 and it is hoped to have the official launch of the action plan during Volunteers Week 2023.



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**Report of the Trustees  
for the Year Ended 31 March 2023**

**Inspire Volunteering Awards 2022**



This year saw The Inspire Volunteering Awards 2022 once again held in person and they showcased the incredible local volunteers who dedicate their time to help others in their community. Around 100 people attended the event at the Albert Halls hosted by SVE in partnership with Stirling Council. Liam McCann from Central FM acted as the evening's MC. The Queen Victoria School Pipe band and dancers entertained during the evening. Over 50 local organisations nominated their volunteers and the winning organisations for each category were:

- Volunteering for Sport & Physical Activity| Inspire Stirling's Youth
- Volunteering for Community Impact| Forth Valley Recovery
- Volunteering for Health & Wellbeing| Matt Davis, Forth Valley Sensory Centre
- Young Volunteer of the Year Owen Baxter, PLUS Forth Valley
- Commitment to Volunteering | Maureen Addison
- Volunteering for Strong Organisations | Start up Stirling
- Volunteering for Climate Action & Nature | The Reuse Hub
- Volunteering for Culture| The Rubber Chicken



The evening culminated with the most prestigious award; the Inspiring Volunteering Award 2022 which was awarded to Girls@S4F.

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**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Volunteer Friendly Accreditation**

During the year, SVE has refreshed our training with Volunteer Scotland to become assessors of the Volunteer Friendly Award, Scotland's quality standard for volunteer programmes, managed by Volunteer Scotland and delivered through SVE. It is aimed at recognising excellence in volunteering from large organisations to small community groups. So far, we have successfully supported two organisations to achieve their award including Raploch Community Partnership (now known as Inspiring Communities) and Scottish Women's Autism Network (SWAN).

**Saltire Awards Youth Volunteering Accreditation Scheme**

The following certificates and registrations were recorded in the year. Engagement with young people has increased with the return to in person events. SVE has attended various school assemblies and youth events with partners to promote Saltire Awards locally:

<b>April 2022- March 2023 Registrations</b>	
Challenge	14
Approach	263
Ascent	97
Summit	0
New registrations	170
New Group Admins	12
<b>Total volunteering hours logged</b>	<b>9,608</b>

**Stirling's Volunteering Portal**

SVE continues to invest in Stirling's Volunteer Portal to enable all third sector organisations free access to the online tools that can improve how organisations attract, support and reward their volunteers. The portal provides a free digital platform for local organisations to advertise their volunteering opportunities and for local volunteers to register their interest. The registration continues to grow and is a fantastic link between those interested in volunteering and organisations seeking additional support from interested individuals. At March 2023, the portal has 1,283 registered volunteers, 608 providers and currently 113 live opportunities within Stirlingshire.

**Policy and Networks**

**Third Sector Breakfast Club**



During the pandemic, we had to revert our forums to online rather than face-to-face, and although this offered an easy way for people to attend without travelling, the SVE team felt that it missed vital networking opportunities. Following a review of some of our forums and feedback from our members, and being mindful of people's valuable time, and the number of forums we hold, we decided to organise a new event to cover a number of topics relevant to third sector organisations and partners. People were also given the opportunity to network over breakfast rolls, tea and coffee.

We were delighted to welcome over 60 people to the inaugural Stirling Third Sector Breakfast Club. This event, facilitated by SVE, allowed people from the sector to come together, network and share information. We took feedback from attendees using Mentimeter regarding how useful they found the session and how often they would like to see the Breakfast Club's held going forward. The consensus was that quarterly was ideal and that attendees found it very useful, especially welcoming the opportunity to network face to face again.



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**Report of the Trustees**  
**for the Year Ended 31 March 2023**

We have since held two more Breakfast Clubs, one in November 2022 with the theme of the Cost of Living Crisis and one in February 2023 with the theme of Climate Action, Food Dignity and Sustainability. These have been well attended with over 150 people attending the three Breakfast Clubs held so far this year and we received very positive feedback.

**Volunteering Network.**

During this financial year SVE continued to facilitate the Volunteering Network Meetings.

This Network exists to raise awareness of good practice in volunteering amongst Volunteering Involving Organisations (VIO's) in Stirling. At present there are over fifty members and they have taken the opportunity this year to meet and discuss a range of topics and have received speakers with new projects within their organisations, including but not limited to, Scottish Society for Prevention of Cruelty to Animals (SSPCA), Forth Valley Health Promotions, Forth Valley College, and the Forth Environment Link-cycle.

In February 2023, with the launch of No One Left Behind programme which allowed for volunteering to be a conduit towards employability, the members discussed and agreed to widen the network remit to include employability and going forward will be known as the Volunteering and Employability Network. The network has already had conversations with Stirling's Local Employability Partnership (LEP) to explore ways on how the network and LEP can work together to support volunteers into employment.

**Forth Valley Social Enterprise Network**

The FVSEN is a network of social enterprises working across Stirling, Falkirk and Clackmannanshire that believe social enterprise can transform the economic, environmental, social, and cultural life within the Forth Valley.

The Network acts as a conduit for:

- Peer support, networking and information sharing
- Potential collective trading engagement with policy makers, funders and other strategic partners
- Jointly promoting social enterprises across the Forth Valley
- Developing the social economy in the Forth Valley

During the year, seventy-nine members attended a variety of meetings which had a range of presenters and engaged in discussions and sharing of information, examples from The Supplier Development Programme, Social Enterprise Accountancy Scotland, The National Lottery Community Fund, Community Ownership Support Scotland, Social Enterprise Academy, Social Enterprise Scotland, GCVS - HR & H & S Services. There were also spotlights on member organisations such as Weigh Ahead, Dollar Community Development Trust and Alloa Hub.

**Stirling Food Partnership**



The partnership was re-established in the year, with meetings of the Board to assist in the direction of the work. A new website has been created with events and details of organisations included on an interactive map. The Stirling Food Partnerships Food Project Coordinator presented at SVE's Third Sector Breakfast Club in February 2023. £140k of funding from Stirling Council was distributed to food projects throughout Stirling for the advancement of food security and sustainability.

**Health & Social Care Forum**

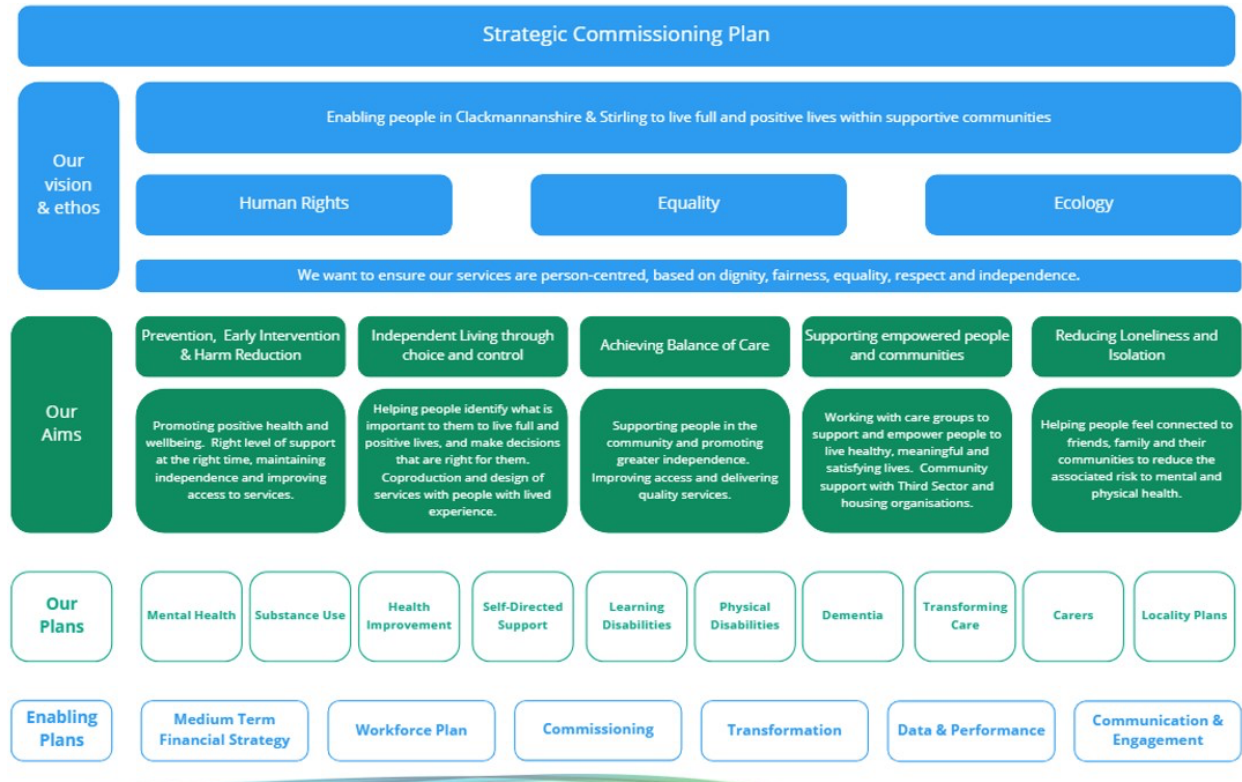
SVE chair this forum quarterly in line with IJB (Integration Joint Board - Health and Social Care Partnership). A minimum of 25 members regularly attends from across the sector. The Forum members take the opportunity to discuss topics related to their areas of work and are a sounding board for IJB papers and consultation exercises. CTSI/ SVE also recruit and support from the forum third sector representatives to participate and advocate for the sector at board level.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Urban & Rural Locality Networks**

SVE has also supported the formation of the localities networks - Stirling Urban and Stirling Rural - as part of its work with the Health and Social Care Partnership. The networks meet regularly and usually have attendance of 50 or so from statutory partners, community and Third Sector representatives. The networks will help develop localised health and social care services.

**The Strategic Commissioning Plan 2023-2033**



SVE assisted in the facilitation of the Third Sector engagement of the Clackmannanshire and Stirling’s Health and Social Care Strategic Commissioning Plan. This plan sets out how services will be delivered across Clackmannanshire and Stirling over the next ten years. The Plan was developed following engagement and co-production across Clackmannanshire and Stirling with the public, people who have lived/living experience, unpaid carers, Third sector, councils, health board, other partners and a range of stakeholders over the last twelve months. The plan will focus on the following five strategic themes:

- Prevention, Early Intervention & Harm Reduction
- Independent Living Through Choice and Control
- Achieving Care Closer to Home
- Supporting People and Empowering Communities
- Reducing Loneliness and Isolation

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Community Links Worker**

During this financial year SVE worked with partners from Clackmannanshire Third Sector Interface (CTSI) and Clackmannanshire and Stirling Health and Social Care Partnership to recruit for the Community Links Worker (CLW) programme. This was initially a pilot scheme with a CLW to be based in a GP Practice in Fallin (Stirling) covering the villages of Fallin and Cowie and Alloa. The main aim of the Community Links programme is to support activities, that provide a person-centred health and social care and human rights approach which utilises social prescribing an important self-management tool which enables people to continue to live in their community independently, safely and in line with current Health and Social Care Partnership strategic objectives. The programme will expand choice and control through signposting to other agencies such as Carers' Centres and promotion of understanding of and access to Self-Directed Support and other agencies. This was initially a pilot scheme with a CLW to be based in a GP Practice in Fallin (Stirling) covering the villages or Fallin and Cowie and Alloa, however, the programme is proving to be very successful and a further two CLWs were recruited just prior to the year end and it is hoped to secure future funding for further expansion of this resource.

**Our Development**

**Stirling Community Lottery**



Since its inception in November 2021, Stirling Community Lottery has welcomed 51 organisations on to the site and there are 720 supporters. In this first year, the lottery raised a total of £32,000 for the local good causes across Stirling. The Stirling Central Fund which is administered by SVE is utilised to provide vital support to a wide range of local organisations and community initiatives which have a beneficial impact on their local communities.

The Central fund is overseen by a Critical Friends Group who explore ways of distribution of the fund. For the first year the group agreed that the proceeds of the Central Fund should be divided equally towards a distribution to specific thematic groups and the other half to be utilised for one-off grants via a short application process to small grass roots organisations. The thematic area for the first year was addictions and the fund provided £500 in financial support to four organisations working in this area. Timely, just prior to the Christmas Holidays ten grass root organisations successfully applied for £200 grants to assist them with their endeavours.

**Communities Mental Health and Wellbeing (CMHW) Fund**

During the 2022/23 financial year, SVE and CTSI have delivered Year 2 of the distribution of a Scottish Government Investment of £251,706.12 (Stirling) and £133,634 (Clackmannanshire) to support community-based initiatives that promote and develop good mental health and wellbeing and mitigate and protect against the impact of distress and mental ill health within the adult population of both local authority areas. It was agreed with the Stirling and Clackmannanshire Health and Social Care Partnership to top up this fund with monies received for the Ideas, Improvement and Innovation Fund. In the Stirling area, there were 62 applications applying for a total of £615,466.25 funding and the panel had tough decisions to make with £266,706 being distributed to 73 recipients. The fund has enabled local based projects to provide a variety of activities to improve the wellbeing of Stirling's Citizens.

**Ideas Innovation and Improvement (III) Fund**

Alongside the CMHW fund SVE and CTSI distributed a further £25,000 of funding on behalf of the Clackmannanshire and Stirling Health and Social Care Partnership. These monies are known locally as the Ideas Innovation and Improvement (III) Fund and provide one-off grants to support the development of new or existing third sector initiatives which build capacity within communities in order to encourage health and wellbeing. There were nine successful applications across both TSI areas who will use the funds for "test of change" projects in the next financial year.

**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Governance**

SVE continually reviews its internal systems and this year was no exception with the review and updating of our governing document and review of our membership and procedures. The SVE trustees attended a Board Development Day and it was agreed to establish a short term working group to further oversee a governance review using the Scottish Governance Code. This will be carried out over the next financial year.

**FINANCIAL REVIEW**

**Overview**

The total income generated for SVE this year was £307,237 (2022: £443,301) with the main funders continuing to be from the Scottish Government £182,400 (2022 £182,400) and Stirling Council Core Funding £32,090 (2022: £32,000).

Expenditure in the year was £348,060 (2022: £352,399) resulting in a deficit of £40,823 (2022: surplus of £140,902). It should be noted that the deficit of £40,823 included net expenditure on restricted funds of £28,445 and a decrease in the value of fixed assets of £14,309, meaning the general fund made a surplus of £1,931 in the year. In the prior year the surplus of £140,902 included a revaluation of the investment property on Friar Street of £50,000.

**Donations**

Volunteers have provided assistance in the continuing development of our work and the Trustees very much appreciate the valuable contribution our volunteers make.

**Investment policy**

The SVE Trustees are fully aware of their responsibilities for safeguarding the charity's assets. They regularly consider the political, economic, legal and environmental factors that can affect funds and savings. The Trustees have the power to invest funds in the best interest of the charity and have invested in a property which produces a regular income to increase the current reserves.

The Trustees continue with their duty to seek out suitable sources of income generation. They consider that it is prudent to accumulate funds for reserves to meeting their legal requirements for employees and creditors.

The SVE trustees are cognisant of the present difficult economic climate and are anticipating challenging financial circumstances for the sector for the next few years. With that in mind, the board recognise the need to continue to control the operation costs of the organisation and focus on identifying funding opportunities to assist in generating surplus funds to build the organisations reserves for the next three years.

**Reserves policy**

In line, with their governance and financial strategy, the Trustees have reviewed the reserves that are held at the end of this financial and future years to ensure continuity of the charity. The Trustees have also considered the impact of other factors to the organisations finances including the possibility of time delays of receipt of funding and the loss of the investment income. The Trustees believe that a minimum of four months unrestricted funds should be set aside and considered reserves. Based on expenditure within this financial year this amounts to £116,473.

The Trustees also consider it prudent to have funds set aside within a separate designated fund aligned to the investment property. This designated fund will cover costs of unexpected loss of income and any unplanned expenditure to maximise the investment value of the property for the overall benefit of the charity of this valued asset.

The reserves at the end of the year which are calculated from the unrestricted funds less those held within the designated funds, outlined above are £131,743, meaning this policy is being met. The Trustees have agreed to continue to utilise the designated funds of £50,000 which are designated towards programme development fund which may be used towards the development of projects which have no external funding.

**Stirlingshire Voluntary Enterprise Ltd.  
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**Report of the Trustees  
for the Year Ended 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Stirlingshire Voluntary Enterprise Ltd (SVE) is;

- A charitable company limited by guarantee, incorporated in Scotland on 29<sup>th</sup> October 2010 and granted charitable status on 8<sup>th</sup> November 2010
- Governed by its Memorandum and Articles of Association that were last amended on 29<sup>th</sup> August 2022 and
- Registered with the Office of the Scottish Charity Regulator and Companies House

The members of the company comprise of any is open to any third sector organisation which operate, wholly or partly, in the Stirling Council area and any individual who is interested in and who supports the aims and objectives of SVE. An individual member is eligible to be elected or appointed to serve on the Board of Directors.

**Appointment of trustees**

Trustees are elected by the members of the company each year at the Annual General Meeting, Trustees may co-opt additional trustees between Annual General Meetings, if required.

**Organisational Structure**

The trustees, who meet quarterly, currently via online medium, are responsible for overseeing the running of the organisation and employing staff. In order to facilitate effective and efficient operations, day to day management of the charity is delegated to the Chief Executive Officer and the Senior Management Team.

**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC387876 (Scotland)

**Registered Charity number**  
SC041875

**Registered office**  
Cameron House  
Forthside Way  
Stirling, FK8 1QZ

**Trustees**  
Rachel Keenan - Chairperson  
Susan Fullerton - Vice-Chairperson  
Emma Macgregor  
David Wilson  
Kenneth James Butler (resigned 29.8.22)  
Graham Struthers  
Alan George Clevett

**Independent Examiner**  
David Nicholls FCCA  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Bankers**  
Unity Trust Bank plc  
Four Brindley Place  
Birmingham, B1 2JB

**Chief Executive Officer**  
Natalie Masterson (maternity leave)  
Anne Knox (interim)

**Website**  
[www.sventerprise.org.uk](http://www.sventerprise.org.uk)

This report, which is prepared in accordance with the provisions in the Companies Act 2006 relating to small companies was approved by the trustees on .....11th August 2023..... and signed on its behalf by:

  
.....

Rachel Keenan - Trustee



**Independent Examiner's Report to the Trustees of  
Stirlingshire Voluntary Enterprise Ltd.**

I report on the accounts for the year ended 31 March 2023 set out on pages fourteen to twenty seven.

**Respective responsibilities of trustees and examiner**

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

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



David Nicholls, FCCA  
The Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 11 August 2023

**Stirlingshire Voluntary Enterprise Ltd.**  
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**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	228,081	39,093	267,174	370,327
<b>Charitable activities</b>					
Third sector promotion and development	5	7,989	18,891	26,880	60,585
Other trading activities	3	-	-	-	1,198
Investment income	4	<u>13,183</u>	<u>-</u>	<u>13,183</u>	<u>11,191</u>
<b>Total</b>		<u>249,253</u>	<u>57,984</u>	<u>307,237</u>	<u>443,301</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Third sector promotion and development	6	<u>263,631</u>	<u>84,429</u>	<u>348,060</u>	<u>352,399</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	17	<u>(14,378)</u> <u>2,000</u>	<u>(26,445)</u> <u>(2,000)</u>	<u>(40,823)</u> <u>-</u>	<u>140,902)</u> <u>-</u>
<b>Net movement in funds</b>		<u>(12,378)</u>	<u>(28,445)</u>	<u>(40,823)</u>	<u>140,902</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>330,273</u>	<u>38,632</u>	<u>368,905</u>	<u>228,003</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>317,895</u>	<u>10,187</u>	<u>328,082</u>	<u>368,905</u>

**CONTINUING OPERATIONS**

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006.

Comparative figures for the previous year by fund type are shown in Note 11.

**Stirlingshire Voluntary Enterprise Ltd.**  
Known as 'SVE'

**Balance Sheet**  
**31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	6,152	-	6,152	5,461
<b>Investments</b>					
Investment property	13	110,000	-	110,000	110,000
Social investments	14	-	-	-	15,000
		116,152	-	116,152	130,461
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	15	1,864	-	1,864	2,713
Cash at bank		<u>226,801</u>	<u>10,187</u>	<u>236,988</u>	<u>278,096</u>
		228,665	10,187	238,852	280,809
<b>CREDITORS</b>					
Amounts falling due within one year	16	(26,922)	-	(26,922)	(42,365)
		<u>201,743</u>	<u>10,187</u>	<u>211,930</u>	<u>238,444</u>
<b>NET CURRENT ASSETS</b>					
		<u>201,743</u>	<u>10,187</u>	<u>211,930</u>	<u>238,444</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>317,895</u>	<u>10,187</u>	<u>328,082</u>	<u>368,905</u>
<b>NET ASSETS</b>					
		<u>317,895</u>	<u>10,187</u>	<u>328,082</u>	<u>368,905</u>
<b>FUNDS</b>					
	17				
Unrestricted funds:					
General fund				131,743	129,812
Designated Fund - Fixed Assets				116,152	130,461
Designated Fund - Property				20,000	20,000
Designated Fund - Programme				50,000	50,000
Development Fund					
				<u>317,895</u>	<u>330,273</u>
Restricted funds				<u>10,187</u>	<u>38,632</u>
<b>TOTAL FUNDS</b>					
				<u>328,082</u>	<u>368,905</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes on pages 19 to 27 form part of these financial statements

**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

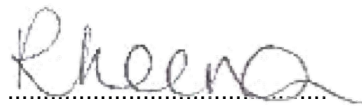
**Balance Sheet - continued**  
**31 March 2023**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11th August 2023 and were signed on its behalf by:



Rachel Keenan - Trustee



Emma Macgregor - Trustee

**Stirlingshire Voluntary Enterprise Ltd.  
Known as 'SVE'**

**Cash Flow Statement  
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(54,992)</u>	<u>122,197</u>
Net cash (used in)/provided by operating activities		<u>(54,992)</u>	<u>122,197</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,049)	(7,000)
Sale of social investments		15,000	-
Interest received		<u>2,933</u>	<u>1,254</u>
Net cash provided by/(used in) investing activities		<u>13,884</u>	<u>(5,746)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(41,108)	116,451
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>278,096</u>	<u>161,645</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>236,988</u></u>	<u><u>278,096</u></u>

The notes on pages 19 to 27 form part of these financial statements

**Stirlingshire Voluntary Enterprise Ltd.  
Known as 'SVE'**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(40,823)	140,902
<b>Adjustments for:</b>		
Depreciation charges	3,358	2,326
Losses on investments	-	(50,000)
Interest received	(2,933)	(1,254)
(Increase)/decrease in debtors	849	8,836
(Decrease)/increase in creditors	<u>(15,443)</u>	<u>21,387</u>
<b>Net cash (used in)/provided by operations</b>	<u><u>(54,992)</u></u>	<u><u>122,197</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1/4/22</b>	<b>Cash flow</b>	<b>At 31/3/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	<u>278,096</u>	<u>(41,108)</u>	<u>236,988</u>



**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
- (c) The Companies Act 2006
- (d) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102 (effective 1 January 2019)
- (e) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (Second edition effective January 2019)

The charity meets the definition of a public benefit entity as defined by FRS 102

The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going concern**

The Trustees consider that Stirlingshire Voluntary Enterprise has sufficient resources to continue operating for at least 12 months following the date of approval of these accounts and accordingly these accounts are prepared on a going concern basis.

**Income**

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.

Bank interest is recognised when credited to the account.

The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

**Expenditure**

Expenditure is recognised on the accruals basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Tangible assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Depreciation is provided for at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment - Straight line over 5 years  
Computer Equipment - Straight line over 3 years

**Investment property**

Investment property is shown at most recent market value. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

**Taxation**

SVE is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

The purposes of the funds are shown in Note 17.

**Debtors**

Debtors are recognised at the settlement amount due.

Prepayments are valued at the amount prepaid.

**Cash**

Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
Donation – Community Accountancy Scotland	2,000	-	2,000	-
Grants	<u>226,081</u>	<u>39,093</u>	<u>265,174</u>	<u>370,327</u>
	<u>228,081</u>	<u>39,093</u>	<u>267,174</u>	<u>370,327</u>

Grants received, included in the above, are as follows:

	<b>2023 £</b>	<b>2022 £</b>
Scottish Government	182,400	182,400
Stirling Council Core Funding	32,090	32,000
Health & Social Care Partnership	10,757	9,197
Stirling Council - experiencing barriers to volunteering- SAWV	-	45,000
Stirling Council - Youth Guarantee Programme	5,000	69,730
Stirling Council - Food Partnership	-	32,000
SCHSCP – CLW Programme	26,670	-
Stirling Council - Long Term Unemployment	<u>8,257</u>	<u>-</u>
	<u>265,174</u>	<u>370,327</u>

**3. OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
Stirling Community Lottery	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,198</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
Friar Street Rental Income	10,250	-	10,250	9,937
Bank Interest	<u>2,933</u>	<u>-</u>	<u>2,933</u>	<u>1,254</u>
	<u>13,183</u>	<u>-</u>	<u>13,183</u>	<u>11,191</u>

**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Training Income	180	2,247
Independent Exam. Service	-	650
Consultancy	2,020	20,000
Events	167	435
Other Earned Income	-	550
Management Fee	21,763	21,953
Sponsorship	2,750	-
Community Accountancy Scotland	-	14,750
	<u>26,880</u>	<u>60,585</u>

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 7)</b>
	<b>£</b>
Third sector promotion and development	<u>348,060</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	280,101	247,492
Staff Expenses	1,182	3,443
Staff Training & Development	984	2,706
Volunteer Expenses	13	-
Bank Charges	199	182
Heat, Light & Water	4,069	1,954
Insurance	2,315	2,331
Office Equipment	1,450	7,744
Professional Fees	3,382	5,989
Publications & Subscriptions	5,320	3,791
Rent	17,292	11,157
Repairs & Maintenance	447	264
Printing, Postage & Stationery	2,310	3,113
Telephone & Internet	7,055	12,485
Project Expenses	16,305	45,309
Governance Costs	2,278	2,113
Depreciation	3,358	2,326
	<u>348,060</u>	<u>352,399</u>

**Stirlingshire Voluntary Enterprise Ltd.**  
**Known as 'SVE'**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**8. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u>3,358</u>	<u>2,326</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	247,666	223,215
Social security costs	21,012	14,723
Other pension costs	<u>11,423</u>	<u>9,554</u>
	<u>280,101</u>	<u>247,492</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Office and Project Staff	<u>12</u>	<u>11</u>

The average monthly number of employees is calculated on a headcount basis.

	<b>2023</b>	<b>2022</b>
Key Management Remuneration	<u>80,212</u>	<u>97,484</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

The following comparative figures are provided for the statement of financial activities for the year ended 31 March 2022. Figures for the year ended 31 March 2023 are provided in bold.

<b>Income from:</b>	<b>Unrestricted 2023</b>	Unrestricted 2022	<b>Restricted 2023</b>	Restricted 2022
Donations	<b>228,081</b>	266,847	<b>39,093</b>	103,480
Charitable activities	<b>7,989</b>	41,732	<b>18,891</b>	18,853
Other trading activities	-	-	-	1,198
Investment income	<b>13,183</b>	11,191	-	-
	<b><u>249,253</u></b>	<u>319,770</u>	<b><u>57,984</u></b>	<u>123,531</u>
<b>Expenditure on:</b>				
Charitable activities	<b><u>263,631</u></b>	<u>251,073</u>	<b><u>84,429</u></b>	<u>101,326</u>
Net gains/-losses on investments	-	50,000	-	-
<b>Net income/(expenditure)</b>	<b>(14,378)</b>	118,697	<b>(26,445)</b>	22,205
Transfers between funds	<b>2,000</b>	-	<b>(2,000)</b>	-
<b>Net movement in funds</b>	<b>(12,378)</b>	118,697	<b>(28,445)</b>	22,205
Total funds brought forward	<b><u>330,273</u></b>	<u>211,576</u>	<b><u>38,632</u></b>	<u>16,427</u>
<b>Total funds carried forward</b>	<b><u><u>317,895</u></u></b>	<u><u>330,273</u></u>	<b><u><u>10,187</u></u></b>	<u><u>38,632</u></u>

**12. TANGIBLE FIXED ASSETS**

	<b>Office &amp; Other Equipment £</b>	<b>Computer Equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2022	3,000	5,180	8,180
Additions	<u>1,049</u>	<u>3,000</u>	<u>4,049</u>
At 31 March 2023	<u>4,049</u>	<u>8,180</u>	<u>12,229</u>
<b>DEPRECIATION</b>			
At 1 April 2022	600	2,119	2,719
Charge for year	<u>810</u>	<u>2,548</u>	<u>3,358</u>
At 31 March 2023	<u>1,410</u>	<u>4,667</u>	<u>6,077</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u><u>2,639</u></u>	<u><u>3,513</u></u>	<u><u>6,152</u></u>
At 31 March 2022	<u><u>2,400</u></u>	<u><u>3,061</u></u>	<u><u>5,461</u></u>



**Stirlingshire Voluntary Enterprise Ltd.  
Known as 'SVE'**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**13. INVESTMENT PROPERTY**

	<b>£</b>
<b>FAIR VALUE</b>	
At 1 April 2022 and 31 March 2023	<u>110,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>110,000</u>
At 31 March 2022	<u>110,000</u>

**14. SOCIAL INVESTMENTS**

	<b>Mixed motive investment £</b>
<b>MARKET VALUE</b>	
At 1 April 2022	15,000
Disposals	<u>(15,000)</u>
At 31 March 2023	-
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>15,000</u>

This represents 50% of the share capital of Community Accountancy Scotland, formed in 2017/18, registered company number SC584206.

Community Accountancy Scotland is a social enterprise, set up as a Community Interest Company, established to provide accountancy services to third sector organisations. It is a joint venture with CVS Inverclyde and the charity owns 50% of its ordinary share capital.

During the year, the directors took the decision to wind up Community Accountancy Scotland and SVE's investment of £15,000 was returned in full.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	120	-
Accrued income	261	797
Prepayments	<u>1,483</u>	<u>1,916</u>
	<u><u>1,864</u></u>	<u><u>2,713</u></u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	4,922	4,425
Pension	1,256	48
Other creditors	13,517	9,243
Accrued expenses	<u>7,227</u>	<u>28,649</u>
	<u><u>26,922</u></u>	<u><u>42,365</u></u>

**17. MOVEMENT IN FUNDS**

**Unrestricted Funds**

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Designated Fund - Fixed Assets - This fund represents the net book value of the charity's tangible fixed assets. Additions are transferred to the fund and annual depreciation charged to it where appropriate.

Designated Fund - Property - Property Monies set aside by the trustees to cover unexpected costs in relation to the Investment Property.

Designated Fund - Programme Development - this is an administrative fund with monies set aside towards a programme development fund which may be used towards the development of projects which have no external funding.

**Restricted Funds**

Young Person's Guarantee Funding - monies received from Stirling Council to support a supported volunteering programme to for young people.

Stirling Community Lottery Fund - monies received through the Stirling Community Lottery towards the Community Lottery Central Fund. These funds will go into a general good cause fund, administered by SVE, and distributed as small grants.

Communities Mental Health & Wellbeing - a management fee to facilitate the distribution of the Communities Mental Health & Wellbeing fund on behalf of Scottish Government.

Long Term Unemployment - funding to assist people into employment and retrospective funding to cover salary.

Community Links Worker - Stirling and Clackmannanshire Health and Social Care Partnership funding to support the Community Links Worker programme.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**17. MOVEMENT IN FUNDS - continued**

	<b>1 Apr 22</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 Mar 23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
General Fund	129,812	249,253	(260,273)	12,951	131,743
Des. Fund – Fixed Assets	130,461	-	(3,358)	(10,951)	116,152
Des. Fund - Property	20,000	-	-	-	20,000
Des. Fund – Prog Dev	50,000	-	-	-	50,000
	<u>330,273</u>	<u>249,253</u>	<u>(263,631)</u>	<u>2,000</u>	<u>317,895</u>
<b>Restricted Funds</b>					
Youth Guarantee	37,434	5,000	(35,733)	-	6,701
Community Links Worker	-	25,836	(20,350)	(2,000)	3,486
Long Term Unemployment	-	8,257	(8,257)	-	-
Community MHWB	-	18,891	(18,891)	-	-
Stirling Community Lottery	1,198	-	(1,198)	-	-
	<u>38,632</u>	<u>57,984</u>	<u>(84,429)</u>	<u>(2,000)</u>	<u>10,187</u>
<b>Total Funds</b>	<u>368,905</u>	<u>307,237</u>	<u>(348,060)</u>	<u>-</u>	<u>328,082</u>

**18. RELATED PARTY DISCLOSURES**

SVE owns 50% of the share capital of Community Accountancy Scotland, a social enterprise, set up as a Community Interest Company, established to provide accountancy services to third sector organisations. In the year to 31 March 2023 CAS was wound up, SVE's initial investment of £15,000 was returned in addition to a £2,000 donation.

**19. FUNDS HELD ON BEHALF**

**Ideas, Innovation and Improvement Funds**

SVE manages the distribution of small grants on behalf of the Integration Joint Board to voluntary organisations within Stirling and Clackmannanshire. SVE receive a management fee for this which is shown on the SoFA, however SVE is not entitled to the grants and therefore does not show these as income or expenditure within its accounts.

**Scottish Government Communities Mental Health and Wellbeing Fund**

In this financial year, SVE and CTSI managed the distribution of the Communities Mental Health and Wellbeing fund on behalf of the Scottish Government. SVE received a management fee for this which is shown on the SoFA however SVE and CTSI are not entitled to the grants of £251,706 and £133,364 respectively, therefore do not show these as income or expenditure within the accounts.