

**Volunteering Ireland Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2019**

**Crowe Ireland**  
**Chartered Accountants and Statutory Audit Firm**  
**Marine House**  
**Clanwilliam Place**  
**Dublin 2**

**Company Number: 362625**

## **Volunteering Ireland Company Limited by Guarantee**

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**Volunteering Ireland Company Limited by Guarantee**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Barbara Kilbride Sarah Harte Donncha Foley Ian Dinan (Appointed 4 June 2019) Padraic Fingleton (Appointed 26 July 2019) William Earley Gerard Keating Margaret Rogers Carmel Murphy Edwina Dewart (Resigned 3 April 2019) Francis Kehoe
<b>Chairperson</b>	William Earley
<b>Company Secretary</b>	Gerard Keating
<b>Chief Executive Officer</b>	Nina Arwitz
<b>Charity Number</b>	CHY 15474
<b>Charities Regulatory Authority Number</b>	20053505
<b>Company Number</b>	362625
<b>Registered Office and Principal Address</b>	18 Eustace Street Temple Bar Dublin 2 D02 WR53
<b>Auditors</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2
<b>Bankers</b>	Bank of Ireland 33 Arran Quay Smithfield Dublin 7

# **Volunteering Ireland Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Volunteering Ireland Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

Volunteering Ireland CLG under the trade name Volunteer Ireland, is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The directors, who are also the trustees of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3.

The charity is limited by guarantee not having a share capital.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

The principal activity of the company is to promote, support and facilitate volunteering.

"The Main Object for which the company is established is to benefit the community by working for the creation of an enabling environment for volunteering; develop an ethos of volunteerism across all sectors of society; and be an independent and representative voice for and of volunteering."

Aims of the Charity:

2019 was the second year of Volunteering Ireland's new 2018-2022 strategic plan. The vision in our strategic plan is "an Ireland where everyone who wants to volunteer can volunteer to create a better society".

Volunteering Ireland's (hereinafter referred to as VI) core values are:

#### a) Inclusion

We work to foster a positive and inclusive workplace in VI, where the talents and contribution of each member of our team can be utilised. Our policies and practices are inclusive and accessible. We value each other as equals. Everyone is encouraged to perform well and enjoy their work.

#### b) Respect

We show consideration for and value one another. We acknowledge and respect the unique contribution of each team member, their ideas, work styles, backgrounds, experiences and talents. We strive to conduct our work in a manner respectful to all.

#### c) Integrity

We conduct ourselves to the highest professional standards. We work cooperatively and engage openly and honestly with all our stakeholders. We operate a transparent organisation and commit to working in partnership with those who share our values.

#### d) Courage

We bring courage to our work and we are willing to pioneer new ways forward. We lead boldly and act decisively for good. We enjoy freedom to change and pursue new possibilities for our future and the future of volunteering.

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Objectives

The strategic aims adopted in our strategic plan (2018-2022) are:

- 1) Advance volunteering. Objective: Volunteering is recognised as a practical and powerful mechanism to support the implementation of national priorities.
- 2) Support the volunteering infrastructure. Objective: The volunteering infrastructure is supported to maximise its positive impact on volunteering in Ireland.
- 3) Support volunteering and volunteers. Objective: There is an increase in the volume, quality and diversity of volunteering in Ireland.
- 4) Celebrate volunteering. Objective: The benefits of volunteering are showcased both for those who volunteer and those organisations who choose to involve volunteers.
- 5) Strengthen our competence and capacity. Objective: VI's presence as the national agency for volunteering in Ireland is sustained and strengthened.

Achievements and performance measured against these objectives, are explained further on in the director's report.

### Structure, Governance and Management

#### Structure

The constitution of VI sets out the purpose and objectives of the organisation, and how it conducts itself. A Board comprising no less than three and no more than fifteen members governs the organisation. The members of the Board are also members of the company.

In addition to the members of the Board, the signatories to the original Memorandum and Articles of Association of the organisation were invited to become members of the company.

VI is committed to ensuring that the Board represents three special interests or 'communities of interest':

- i) Volunteers;
- ii) Volunteer-involving organisations; and
- iii) Volunteer Centres (VCs).

Two positions on the Board are reserved for nominations from VCs. The remaining members of the Board are recruited with reference to the following skills, experience and knowledge areas: volunteers, volunteer-involving organisations, volunteering infrastructure, local community development, community and voluntary sector, fundraising, employer supported volunteering, marketing and communications, governance and the law, government and public policy, strategic planning, human resource management, accountancy and finance.

Board members of VI receive no remuneration beyond vouched expenses to a maximum set in the annual budget.

#### Governance

In 2015 VI became compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland (the Governance Code). We review our compliance with the code annually and did so most recently in November 2018. In 2018 the Charities Regulator issued its own governance code, and in November 2019 VI became compliant with that. The Board is guided by a Board handbook that was developed in 2014 and is reviewed regularly, most recently in 2018.

Responsibility for the day-to-day management and administration of VI is delegated to CEO Nina Arwitz. The CEO manages VI in accordance with the strategic plan, work plans, policies and procedures and delegations approved by the Board. Delegation includes implementation of the strategic plan as well as leading and managing staff and volunteers, programmes, projects, finances, pricing and administrative aspects, so that the organisation's ongoing vision and strategies can be fulfilled. The CEO is responsible for preparing materials for the Board and strategic planning processes.

Decisions reserved for the Board include strategic planning and operating budgets; appointment/removal of auditor; Board membership; subgroup chairs and members; and approval of finance facilities.

# **Volunteering Ireland Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019

### **Staff and Volunteers**

The Directors express their appreciation to staff, volunteers and interns for their ongoing contribution. Their hard work, dedication and collaborative efforts are the basis of VI. VI is an equal opportunities employer.

Salaries are benchmarked against similar roles in the sector. In 2015, the Board agreed to develop Guiding Principles for Salaries to ensure that they are competitive, fair and transparent. These guiding principles benchmarked salaries against the 2015 National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations. In 2019 the Board decided to adjust some salaries in line with the Guiding Principles for Salaries. In 2019, the HR sub-committee of the Board also started the process of reviewing the Guiding Principles for Salaries, based on new data from the 2019 National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations.

A Volunteer Policy is in place to ensure that volunteers receive appropriate support and recognition for their commitment and contribution. In 2019 we continued work to become compliant with the international quality mark for volunteer-involving organisations, Investing in Volunteers, in order to ensure that we are delivering best practice in terms of our own volunteer management. 13 volunteers contributed to VI in 2019 (18 in 2018) in areas including corporate volunteering, public affairs, training and volunteer management for events. In 2019 volunteers contributed an estimated 1,105 hours valued at €26,443 (2018: 1,563 hours valued at €35,355).

### **Affiliates**

VI is a support body for all local VCs. The relationship between VI and affiliate VCs is not a legal relationship. Instead, it is guided by a memorandum of understanding that was originally agreed in 2014 and then revised in 2019. VI also supports local VISs in eight counties that do not have a VC. The relationship between VI and VISs is not a legal relationship and is guided by a signed application form that outlines each party's role and responsibilities. In addition, VISs submit annual financial and narrative plans and reports to VI, who administer funding to VISs on behalf of the Department for Rural and Community Development (DRCD). In 2019, DRCD tasked VI to lead on the process of developing eight new Volunteer Centres in those counties that do not have one.

### **Review of Activities, Achievements and Performance**

The charity's achievements as measured against the objectives set in the 2018-2022 strategic plan, and outlined under Mission, Objectives and Strategy are detailed further on.

### **Financial Review**

The results for the financial year are set out on page 22 and additional notes are provided showing income and expenditure in greater detail.

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Income

VI's core grant from the Department of Rural and Community Development (DRCD), remained the same as the previous year at €351,800.

In 2019, VI saw growth in income from the VI Awards (from €7,920 in 2018 to €21,152 in 2019) as we secured sponsorship from Healthy Ireland and DRCD.

We also saw increased income for our corporate programme (from €66,437 in 2018 to €87,702 in 2019), as demand from corporates to engage employees in volunteering increased significantly. Income from Points of Light also grew (from €82,056 in 2018 to €114,168 in 2019), as we took on a third project with Points of Light, EA Sports, in 2019. Income from our European project Making it Matter increased (from €5,104 in 2018 to €19,852 in 2019) as this project entered its first full year in 2019. We also secured new funding from DRCD toward our work on setting up eight new Volunteer Centres (€48,376). Income for our project with Volunteer Centres in Working Even Better Together, increased (from €3,160 in 2018 to €14,317 in 2019) due to increased activity on professional development for Volunteer Centre staff. Funding for DRCD toward the I-VOL development project increased significantly (from €1,773 in 2018 to €126,595 in 2019) as most of this project occurred in 2019. We secured new funding in the amount of €36,356 in 2019, from Pobal's Scheme to Support National Organisations (2019-2022), which started in July 2019. Funding for our social prescribing pilot project, volunteering to improve wellbeing, increased (from €1,000 in 2018 to €6,541 in 2019) as most funding for the project came through in 2019.

Income from training and consultancy decreased slightly (from €16,746 to €14,671) due to a temporary decrease in team capacity and a decision to focus staff team's limited capacity on European projects. Income from Volunteer Impact also decreased (from €5,388 in 2018 to €502 in 2019) for the same reason as above, and because the funding model agreement we have as the local agent for this software, changed. Although income for the volunteer management programme remained similar in 2019 to 2018, 2019 figure includes reimbursement from clients of items we purchased for events (e.g. bags, pop up tent and t-shirts), so the actual management fees from this programme in 2019 were lower than in 2018. This decrease was also due to a temporary decrease in team capacity and the decision to focus on European projects. Income from Investing in Volunteers decreased (from €13,140 in 2018 to €6,098 in 2019) because of a decrease in sign-ups the previous year (income for Investing in Volunteers usually comes in about a year after the sign-up, as organisations complete the process of assessment). Income from Garda vetting for the Senior Alerts Scheme decreased (from €9,315 in 2018 to €6,880 in 2019) as most Senior Alert Scheme organisations processed required vetting in 2018, and there were less applications processed in 2019. Income from Pobal's 2016-2019 Scheme to Support National Organisations came to an end in June 2019, so this saw a decrease from €68,181 in 2018 to €38,365 in 2019. Sundry income decreased (from €1,371 in 2018 to €419 in 2019), because in the previous year we counted purchase of giveaways needed for attendance at the National Ploughing Championship here, but for 2019 we spent less on giveaways. Income from the postal survey decreased (from €2,772 in 2018 to €1,386 in 2019) because we stopped managing all the Volunteer Centres' postal survey income through VI.

Income from our national conference, National Volunteering Week, and affiliation fees remained largely the same in 2019 as the previous year. Garda vetting income remained similar to 2018 levels despite a decrease in vetting forms processed, due to an increase in the fees we charge.

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Expenditure

#### Core costs:

- Expenditure on salaries was slightly lower (from €325,790 in 2018 to €316,379 in 2019) due to maternity leave of a member of the team.
- One significant increase in core expenditure was on computer and IT software and hardware (from €2,078 in 2018 to €14,689 in 2019), due to investment in new computer hardware for the whole team.
- Spend on financial and professional services also increased (from €10,228 in 2018 to €17,959 in 2019) because we paid fees to a contractor brought in to provide some maternity cover, under this budget.
- Website support costs also increased (from €1,239 in 2018 to €2,386 in 2019) due to a problem with our website early in the year that required additional support to fix.
- Board expenses decreased (from €1,680 in 2018 to €314 in 2019) due to less Board members claiming expenses for long travel to meetings.
- Spend on I-VOL administration salaries increased (from €12,315 in 2018 to €20,705 in 2019) because the I-VOL Super Administration function was in-house the full year (in the previous year this was only brought in-house starting in August). For the same reason, spend on I-VOL database administration to an external contractor decreased (from €13,035 in 2018 to €3,028 in 2019).

Other core costs remained largely the same in 2019 as in 2018.

#### Non-core costs:

- Expenditure on the national conference and the VI Awards remained similar to previous years.
- Spend on National Volunteering Week decreased (from €5,629 in 2018 to €2,812 in 2019) because in 2018 we developed a film as part of our campaign, but we did not do that in 2019.
- Spend on Garda vetting increased (from €92 in 2018 to €1,777 in 2019) because we brought in a temporary external contractor to cover this function during a gap in staffing.
- Spend on training and consultancy, Volunteer Impact, Investing in Volunteers, Garda vetting for the Senior Alerts Scheme, the 2016-2019 Scheme to Support National Organisations and the postal survey decreased as a reflection of decreased income and activity on these projects.
- The increase in spend on the volunteer management programme (from €7,470 to €14,377) reflects purchase of items for events (bags, pop up tent, t-shirts) that were reimbursed by clients.
- Spend on corporate events increased (from €45,759 in 2018 to €57,005 in 2019), as did spend on Points of Light (from €46,498 in 2018 to €68,925 in 2019), as a reflection of increased income and activity for these projects.
- Project expenditure also increased for the Working Event Better Together project (from €3,675 in 2018 to €10,103 in 2019), the Making it Matter project (from €1,489 in 2018 to €7,802 in 2019) and the I-VOL development project (from €1,773 in 2018 to €126,595 in 2019) as a reflection of increased income and activity for these projects.
- 2019 also saw new expenditure for new projects - the 2019-2022 Scheme to Support National Organisations (€9,703) and Volunteer Centre formation (€18,850). Variations in salaries for the Scheme to Support National Organisations reflect the 2016-2019 project coming to an end and the 2019-2022 project starting in 2019.
- Other increases in project-specific salaries (Making in Matter, Points of Light, corporate, and Volunteer Centre formation) also reflect those projects' income and expenditure as per above.

### Financial Results

At the end of the financial year the charity has assets of €766,779 (2018 - €396,542) and liabilities of €559,041 (2018 - €192,002). The net assets of the charity have increased by €3,198.

### Reserves Position and Policy

The Board of VI has agreed that the desirable level of reserves to allow for VI to source alternative funding, or for orderly winding, is between six and nine months' running costs. Reserves are maintained in realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- Risks associated with each stream of income and expenditure being different from that budgeted;
- Planned activity level; and
- Organisation's commitments.

This policy is reviewed annually. At 31 December 2019, unrestricted reserves are €209,145, which equates to approximately 4 months' core expenditure (2018: reserves of €205,503 equating to 4 months' core expenditure).



# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Principal Risks and Uncertainties

As part of its commitment to the Governance Code, VI developed a Risk Policy, undertook an associated Risk Assessment, and developed a Contingency Plan in 2015. Since then, these have been reviewed and updated annually.

The Risk Assessment identifies potential risks in the following categories: Funding; Legal; Human Resources; Technology; Finance; PR/Reputation; Governance; Health & Safety; and Miscellaneous/General.

Each risk area details impact, likelihood, gross risk rating, mitigating measures, impact and likelihood following mitigation measures, net risk rating and action to take if risks materialise to become an issue. Measures that mitigate risks with the highest gross risk rating are prioritised. The risk assessment is reviewed each year and was reviewed in November 2019. Starting in 2019, the Board discussion on risk focused on the top five risks identified by the Governance sub-committee.

The key risks identified and mitigated against in 2019 were: security of Government funding long term; preservation of independence and autonomy in the face of possible rationalisation by Government; stability of the informal VI/VC association; and operational risks associated with setting up 8 new Volunteer Centres on behalf of the DRCD.

COVID-19 has presented a new set of risks in 2020 in relation to the crisis, which are being added to our risk register. The primary risks identified in relation to COVID-19 are: risk of loss of income due to expected recession; and operational risks associated with mobilising volunteers in response to COVID-19.

### Plans for Future Periods

Core funding from the Department of Rural and Community Development (DRCD) for VI in 2020 has been confirmed at €351,800 (2019: €351,800).

In 2020 VI will receive additional funding of €204,392 (2019: €48,376) from DRCD towards project management fees and costs for the establishment of 7 new Volunteer Centres in 2020.

VI will also receive €42,000 from DRCD to support four Volunteering Information Services (VISs) in 2020 (2018: €100,000).

VI has also secured DRCD funding in 2020 to support VI and Volunteer Centres' work in mobilising volunteers in response to COVID-19, in the amount of €407,440.

In 2018 we secured €32,010 over three years (€7,054 in 2020) in EU funding to deliver a European Project called Making It Matter, which will come to an end in 2020.

In 2019 we secured separate EU funding toward a two-year project on family volunteering starting in 2020, in the amount of €34,341 (€17,164 in 2020).

In early 2020 we submitted another EU funding application focusing on loneliness, which if successful would bring in €33,000 commencing September 2020.

VI secured a new three-year funding of €210,354 from SSNO (Scheme to Support National Organisations) that started on 1 July 2019, which will bring in €73,491 in 2020 (2019: €36,356).

The organisation will continue to pursue other revenue streams so that it can diversify funding, manage risk and deliver on its strategic objectives.

In our original 2020 budget we aimed to achieve sponsorship for at least two of our three flagship events. Additional income was expected from Garda vetting, training and consultancy, volunteer management programme, sale of Better Impact volunteer management software, corporate programmes and events, Points of Light and affiliation fees from VCs and VISs.

However, some of these revenue streams will be impacted by the COVID-19 crisis. In April 2020 VI conducted a re-forecast of the 2020 budget taking into consideration COVID-19, in which we assumed that the crisis would have a significant negative impact on earned income from corporates and charities.

This reforecast showed that total unrestricted income is expected to decrease from €687,751 in the original budget to €456,770 in the reforecast, which corresponds to approximately 60% of the original budget. The analysis also demonstrated that due to taking measures including applying for the government's wage subsidy scheme, laying off one member of staff and securing funding from DRCD toward our work on COVID-19, we still expect to end the year with a modest surplus.

# **Volunteering Ireland Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019

### **Reference and Administrative details**

The organisation is a charitable company with a registered office at 18 Eustace Street, Temple Bar, Dublin 2. The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No 15474 and is registered with the Charities Regulatory Authority, No 20053505. The company's registered number with the Companies Registration Office is 362625.

The directors, who are also the trustees of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out above and on page 3.

The names and addresses of organisations providing banking and professional services are also set out on page 3.

### **Directors and Secretary**

The directors who served throughout the financial year, except as noted, were as follows:

Barbara Kilbride  
Sarah Harte  
Donncha Foley  
Ian Dinan (Appointed 4 June 2019)  
Padraic Fingleton (Appointed 26 July 2019)  
William Earley  
Gerard Keating  
Margaret Rogers  
Carmel Murphy  
Edwina Dewart (Resigned 3 April 2019)  
Francis Kehoe

In accordance with the Constitution, each Director shall retire from office at the close or adjournment of the Annual General Meeting held on or next following the third anniversary of his or her appointment. The Board handbook states that a term of office for a Board member is three years from the date of their appointment, after which point, they are eligible to be re-elected for a second term. Board members must step down after two three-year terms. The Board can make an exception to this rule, but its rationale must be explicitly made and minuted at a Board meeting.

The secretary who served throughout the financial year was Gerard Keating.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector.

Volunteering Ireland Company Limited by Guarantee subscribes to and is compliant with the following:

- The Charity Regulator's Governance Code
- The Companies Act 2014
- The Charities SORP (FRS 102)

### **Post-Balance Sheet Events**

As outlined under Plans for Future Periods and Going Concern, the charity is expected to be impacted by the COVID-19 health crisis that has swept the world in 2020. As outlined under Going Concern, the charity is taking steps to mitigate its adverse effects.

### **Achievements and Performance**

The following describes the achievements and performance of the charity during the reporting period:

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Achievement on Strategic Objective 1: Advance volunteering

Outcome 1.1: Improved understanding of volunteering and its contribution to Irish society

(a) - In 2019 we completed and disseminated a research project, in partnership with Sport Ireland, entitled "Migrant Participation in Sport Volunteering in Ireland." Minister Sean Canney launched the research at our annual conference. We also started a second research project on developing new types of volunteer roles to suit changing volunteer needs, in partnership with St. John Ambulance. We delivered internal analysis of I-VOL data and shared this with all Volunteer Centres, to inform practice. We also worked with Sport Ireland to include additional questions on volunteer management in sports clubs in the Irish Sport Engagement Monitor.

Outcome 1.2: Increased political awareness of the importance of volunteering, VI and volunteering infrastructure, and its relevance to policy

(a) - We worked closely with the Department for Rural and Community Development (DRCD) to develop a national volunteering strategy. We conducted a survey of volunteers and volunteer involving organisations that saw 1,473 responses, and we held five consultation meetings (in Westmeath, Sligo, Carlow and two in Dublin), which informed our response to the DRCD "call for input" on the strategy. VI secured a place on the National Advisory Group on Volunteering, which was set up to advise on the development of a first draft of the strategy, and attended all meetings on the 29 May, 31 July, 12 November and 17 December. VI was also asked to join a "writing sub-group" set up to draft specific text in the strategy and was asked for feedback on various elements of the strategy. On 20 December DRCD put out a draft of the strategy for consultation, in response to which VI immediately engaged with stakeholders and set up consultation meetings for January 2020.

(b) - We met with Minister Sean Canney and briefed him on volunteering in Ireland, and the Minister spoke at our national volunteer management conference as well as the annual VI Awards. We continued to engage with and work closely with Department officials, formally meeting them 4 times during the year. We delivered training to VCs on engaging local representatives.

(c) - In terms of developing links beyond DRCD, we continued a close relationship with Healthy Ireland. Working with the Department for Employment Affairs and Social Protection, we achieved important improvements to the "voluntary work option" form that those claiming jobseekers' allowance must fill out if wishing to volunteer. VI was part of the Department for Transport, Tourism and Sport's Sport Leadership Group overseeing implementation of the National Sports Policy. We engaged with the Department for Foreign Affairs regarding Garda vetting for volunteering overseas, and we made submissions to public consultations on the Sport Action Plan and the Education Plan.

(d) - We developed an advocacy strategy, identified key policy positions, issued a template for Volunteer Centres to use in the local election campaign, issued a policy pledge on volunteering to all European election candidates of which 7 respondents were elected, issued a pre-budget submission, met with two party leaders on the pre-budget submission, and drafted a general election manifesto in case an election would be called. We achieved one of our key asks in the pre-budget submission: that all Volunteer Centres with funding under €121,000 be brought up to that level.

Outcome 1.3: Strengthened partnerships with other stakeholders contributing to a more enabling and cohesive environment for volunteering

(a) - We engaged with QQI regarding the validation of transferable skills acquired by adults through volunteering, attending a European conference on this topic. We continued engaging with Campus Engage and met them in January and July as well as informally through their presence on National Advisory Group on the volunteering strategy. We worked with NYCI and Accenture to launch the Skills Summary project, which allows young people to capture and communicate the skills and competencies they've gained through volunteering to a potential employer. We worked with Pobal and the VCs to provide Garda vetting for the Senior Alerts Scheme, and we were part of the Wheel's policy sub-group. VI continued to take a leading role in the working group that coordinated the governance code for the sector and played a key role in the decision to retire the code in light of the Charities Regulator developing its own code. VI's CEO was also a member of the Charities Regulator's advisory group on their development of a governance code.

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Achievement on Strategic Objective 2: Support the volunteering infrastructure

Outcome 2.1: The volunteering infrastructure works together with a coordinated and constructive approach to maximise our collective impact on volunteering

(a) - We recruited a part time Volunteer Network Support Officer and continued to provide administrative support to the Volunteer Centre Managers Network, the VC Placement Officers' Forum, the Joint VI Volunteer Centre Executive Group, the Trainers' Forum and several other network-wide working groups.

We provided general administrative support to the infrastructure including answering general queries, administering mailing lists, and supporting delivery of continued professional development across the network. Network satisfaction with VI overall was 100%.

We facilitated engagement of the network in the annual conference (84% satisfaction from VCs), the Awards (84% satisfaction from VCs) and National Volunteering Week (100% satisfaction from VCs). We provided 8 template press releases for the VCs and VISs and delivered training on social media to Volunteer Centre placement officers, with a 92% VC satisfaction rate of VI's communications support.

We sent out 19 issues of the Digest, our internal network-wide newsletter that goes out every other week. We continued to deliver the "Working Even Better Together" process with VCs and VISs, and as part of that we organised CPD training for VC staff, finalised a revised MoU between VCs and VI, developed a new affiliate agreement, and agreed with the VCs the next set of "Working Even Better Together" projects.

(b) - We continued to provide direct support to the 8 VISs. DRCD gave the go-ahead to start the process of setting up 8 new Volunteer Centres and asked VI to lead on that process – more on this under Outcome 2.5 below.

(c) - VI continued to support Volunteer Centres in taking on partnership projects. In 2020 we completed a pilot project with 4 VCs on social prescribing, tried to secure funding to roll out the TrustIE governance project (which was piloted by some VCs in 2018), continued to provide support to VCs providing Garda vetting for the Senior Alert Scheme, and facilitated a series of webinars on governance hosted by 13 VCs in partnership with Carmichael.

### Outcome 2.2: Volunteer Centres are enabled and supported to deliver training locally

(a) - The revision of Volunteer Leadership Training (VLT) was completed, and 9 VCs attended VLT "train the trainer." Unfortunately, only 42% of VCs are satisfied with the new VLT – a slight increase from 33% satisfaction in the previous year. This is an issue we continue to explore and aim to resolve. We developed, piloted and rolled out training on "dealing with difficult situations" for VCs to deliver locally, and 9 VCs attended a "train the trainer" session on this topic. VCs requested a workshop with Leargas on the European Solidarity Corps, which was attended by 1 person from the VCs. We delivered two training forums for VCs and trained 7 new VC staff members on delivery of VLT and "Introduction to Involving Volunteers." We also delivered an "A to Z of Volunteer Management" course for VC and VIS staff.

(b) - Toward the end of the year, we secured funding to deliver a capacity building project for VCs, through a series of "train the trainer" sessions in 2020 that will aim to empower VCs to deliver more training locally.

### Outcome 2.3: Increased level of adherence to best practice in volunteering infrastructure

(a) - VI continued to support all Volunteer Centres in continuous quality improvement (CWI), following their successful achievement of the VC Quality Standard in 2018. VC satisfaction with the Quality Standards was 67% (33% were neither satisfied nor dissatisfied, so no dissatisfaction was noted). We set up and held the first meeting of the I-VOL Quality Improvement Group and established a Quality Committee. We applied for and secured new three-year funding from Pobal's Scheme to Support National Organisations to continue our work on quality, impact and outcomes.

### Outcome 2.4: Facilitated placement service through national database

(a) - During 2019, we continued to develop the national database of volunteering opportunities, I-VOL. We undertook a major redevelopment of I-VOL, including a new I-VOL app that was launched at the National Ploughing Championships by Minister Sean Canney. On 31 December 2019, there were 8,641 organisations registered on I-VOL, and 3,207 new volunteer opportunities were created by VCs and VISs over the course of the year.

(b) - We delivered two beginners' trainings on I-VOL, and two user days. Advanced training on I-VOL was postponed to 2020 due to new I-VOL development. We managed the I-VOL "project room" and addressed 304 issues. The VC satisfaction rate with I-VOL was 83%. Over the course of the year I-VOL had 319,774 visitors and 213,140 unique visitors. In terms of GDPR, we deleted 2,442 general contacts from I-VOL and have agreed with VCs that VI will carry out an audit to ensure GDPR compliance. Following a threat from Salesforce in late 2018 that we would lose our 90 free licences, we succeeded in securing these 90 free licences for the network for five more years.

**Volunteering Ireland Company Limited by Guarantee**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019

**Outcome 2.5: Establishment of new volunteer centres**

(a) - VI was mandated by DRCD with setting up 8 new Volunteer Centres in late 2019. As part of this process, we developed 8 specific role descriptions for Board members and advertised these extensively through paid advertisements in local media; press releases leading to local media coverage; targeted social media advertisements; dissemination through networks such as the PPNs (Public Participation Networks) and Local Authorities; and advertisements on I-VOL, Boardmatch and the Wheel. We also held two public meetings in each county and spent considerable time travelling to each county for a series of bilateral meetings with key local actors and stakeholders. As a result, at the end of the year we had one VC (Cavan) set up and 70 board member applications for the remaining 7 new VCs. We also commenced the process of developing required CRO and CRA paperwork for the new organisations.

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Achievement on Strategic Objective 3: Support volunteering and volunteers

#### Outcome 3.1: Reduced barriers to volunteering

(a) - VI provided a Garda vetting service to 97 organisations and processed 1,095 vetting applications. We developed a new Service Level Agreement and fee structure for all organisations for whom we provide a vetting service and introduced new Garda vetting training. We engaged with the Department for Foreign Affairs, Comhlámh and Dóchas on issues relating to the National Vetting Bureau no longer processing vetting for volunteers going overseas.

(b) - We delivered a national survey to all volunteers and organisations on I-VOL to inform practice, which saw 1,469 responses from volunteers and 747 responses from organisations. We continued to deliver the EU Erasmus-funded "Making It Matter" project, which looks at measuring the impact of volunteering on social inclusion. We also started work on another EU Erasmus funded project on family volunteering.

#### Outcome 3.2: Increased number of organisations accessing training, consultation and seminars / conferences

(a) - We trained 938 individuals through calendar training, webinars and bespoke training and consultation projects. We delivered the National Volunteer Management Conference with 182 attendees, with a 58/42% split between Dublin and non-Dublin organisations attending. We were also able to provide bursaries to small volunteer-involving organisations, to facilitate their attendance. Topics covered at the conference included: change management; embracing short term and episodic volunteering; how best to develop relationships between the corporate and community sectors; handling volunteer performance issues; how to care for your mental health as a volunteer manager; and insights and successes shared from the volunteer programme at Depaul. The keynote speech was delivered by Professor Lucas Meijs, professor of "Strategic Philanthropy and Volunteering" at the Rotterdam School of Management, and the conference also included a panel discussion on new ways to define and expand volunteer roles. 92% rated the conference as good or excellent.

(b) - A certificate in volunteer management with St Angela's college in Sligo was launched and commenced in September 2019 with ten participants. A 2019 evaluation of VI training delivered in 2018 shows that of the organisations we trained:

- " 53% improved their volunteer management practice and 20% are developing one
- " 46% updated their volunteer policies and 13% are developing one
- " 53% improved volunteer support mechanisms and 26% are developing them
- " 47% improved their volunteer recognitions systems and 6% are developing them
- " 86% have a better understanding of volunteer management practice in other organisations
- " 94% have a better understanding of volunteer management and leadership structures
- " 47% improved levels in the quality of supports they provided to volunteers and 40% are developing this

#### Outcome 3.3: Increased levels of participation through event volunteering

(a) - We engaged 230 new volunteers through Event Volunteers, our programme that delivers volunteer recruitment and management to events and festivals. We delivered volunteer recruitment and management services for six events and festivals: Battle for the Bay, LGFA All Ireland Football Finals, Dublin Pride, KBC Dublin Marathon, the Waterways Ireland Ambassador Programme and the Dublin Airport Authority's "Failte Abhaile" ambassador programme.

#### Outcome 3.4: Increased number of employee volunteers engaged

(a) - During 2019 our corporate volunteer programme received 312 enquiries and delivered 32 Team Impact Days, engaging 1,615 volunteers, contributing 7,823.5 volunteer hours, and supporting 26 host organisations. 96% of participants reported an increased interest in volunteering within the company, and 90% reported an increased interest in volunteering outside of the company. We also delivered three large projects in partnership with Points of Light for AbbVie, Alexion and EA Sports. These projects engaged 581 volunteers giving 3,856.50 volunteer hours over 14 days, and supporting 6 host organisations. We developed the corporate programme web page to include information on professional skills share and the "cook together, eat together" offers, and we delivered one professional skills share session. We attended a CSR CEO leaders' breakfast and a CSR Stakeholder Forum meeting.

#### Outcome 3.5: Increased quality and implementation of best practice in volunteer programmes of volunteer involving organisations

(a) - We continued to manage and deliver Investing in Volunteers (IiV), the international quality mark for volunteer-involving organisations. We received 18 IiV enquiries, delivered one IiV healthcheck workshop and delivered 1 IiV webinar. We secured two new IiV sign-ups, supported one organisation to renew their accreditation, delivered two IiV assessment reports, supported two additional organisations through the process and awarded five organisations with the IiV award. We also continued to provide volunteer management software, Better Impact, and signed up 1 new organisation to this software.

# Volunteering Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Achievement on Strategic Objective 4: Celebrate volunteering

#### Outcome 4.1: Increase public awareness of volunteering

(a) - In 2019 we secured general media coverage valued at (using Advertising Value Equivalent x 3) €832,513 as well as €312,984 for National Volunteering Week and €485,363 for the VI Awards for a total of media coverage valued at €1,603,860. We achieved circulation of 12,057,767. We saw 263,034 visitors and 180,254 unique visitors to [www.volunteer.ie](http://www.volunteer.ie).

(b) - On social media we grew our followers to 10,635 on Twitter, 12,603 on Facebook and 9,605 on LinkedIn. We achieved engagement on Twitter of 48,837 and social media impressions of 1,569,365. We delivered the annual VI Awards and received 504 nominations. We attended the National Ploughing Championships with a stand in both the DRCD tent and the Healthy Ireland tent. We also played a leading role in the Charities Regulator's Charity Trustees' Week communications campaign.

#### Outcome 4.2: Increase VI brand and recognition as the national volunteer development agency

(a) - We participated in the VCs' working group to look at VC branding. We developed and implemented our own internal VI brand guidelines, delivered a marketing plan for VI's own services and maintained our website.

(b) - We delivered another successful National Volunteering Week supported by Healthy Ireland and launched by comedian and radio presenter PJ Gallagher and his RNLI colleagues. In order to showcase the diversity of volunteering across Ireland, we recruited seven volunteer ambassadors to share their stories one for each day of National Volunteering Week. During the week we took over the @ireland Twitter account, which helped us bring volunteering to a brand new audience with great engagement on different areas of volunteering. The hashtag #NVW2019 reached 12,266,174 and the hashtag #WhyIVolunteer reached 5,686,142. The continued engagement among organisations points to National Volunteering Week being an established event in the non-profit calendar and VI being a recognised and trusted brand.

#### Outcome 4.3: Establish VI as thought leader in volunteering

(a) - We published new guides on Professional Skills Share, Cook Together Eat Together and Volunteer Culture.

(b) - We delivered 19 blogs on [www.volunteer.ie](http://www.volunteer.ie) examining trends and innovations in volunteering and volunteer management. Topics covered included what it's like to be a trustee, Investing in Volunteers, virtual volunteering, making the decision to retire the original governance code and volunteering as a jobseeker.

(c) - We loaned our expertise to several groups including the Governance Code Working Group, the CSR Stakeholder Forum and the Sport Leadership Group.

# **Volunteering Ireland Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019

### **Achievement on Strengthen our competence and capacity**

Outcome 5.1: Transparent and sound financial systems in place

(a) - Our 2018 accounts were audited in line with SORP (Statement of Recommended Practice, Accounting and Reporting by Charities).

Outcome 5.2: Transparent and sound legal systems in place

(a) - VI delivered its reporting requirements to the Charities Regulatory Authority and the CRO. We continued to ensure our compliance with new GDPR legislation. We also registered on lobbying.ie and submitted returns every four months.

Outcome 5.3: Transparent, sustainable and sound systems and practices in place to support employees and volunteers

(a) - We completed personal objectives and development plans for each member of the team. We also delivered our annual staff away day, where we helped put up Christmas decorations at St. Francis Hospice. We continued to deliver our own volunteer programme, which saw 13 volunteers give 1,150 hours, and we continued the process of working toward the Investing in Volunteers quality mark for the VI volunteer programme. We revised our H&S policy and recorded no serious incidents, and our Health & Safety Officer attended training.

Outcome 5.4: Transparent and sound governance systems in place

(a) - We conducted a board review in September and recruited two new board members. We continued to be compliant with the Governance Code for Community, Voluntary and Charitable Organisations in Ireland, and we also became compliant with the Charity Regulator's new governance code. We monitored our risk as per our risk policy and reviewed this in November 2019. We continued the process of achieving compliance with Trusted Charity (formerly known as PQASSO), the quality mark for charities. We updated 9 organisation policies and created new policies on Garda Vetting, Safeguarding and CCTV. We also developed a new M&E framework for the new strategic plan.

Outcome 5.5: Best practice in relation to organisational processes and systems

(a) - We appointed new IT service providers and invested in new IT hardware for the whole team, as well as moving to the cloud. We held a "stop the train" day where all staff focus on filing and administration tasks.

Outcome 5.6: Diversified and sustainable revenue streams

(a) - We finished the year in a better financial position than we had budgeted for, and secured funding from DRCD in 2020 at the same levels as in 2019.

Outcome 5.7: External stakeholders are familiar with the work and impact of VI and support VI in achieving its vision

(a) - We issued four Volunteering Matters newsletters to our stakeholders and 20 training ezines, and we published our annual report.

Outcome 5.8: Staff, volunteers and board members take pride in being part of VI

(a) - Staff continued to work toward compliance with the Trusted Charity standard; we continued to implement a volunteer exit survey and undertook an annual appraisal of the functioning of the Board and its subcommittees. We also developed a new staff satisfaction survey, which we will start using in 2020. Six staff members attended international meetings/conferences, and we held seven lunchtime sessions to discuss interesting topics in more depth across the staff team. Three team members took up the opportunity to use one of their staff volunteer days.



# Volunteering Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

## Going Concern

The charity is expected to be adversely impacted by the COVID-19 health crisis that swept the world in 2020. In April 2020, VI conducted a re-forecast of the 2020 budget taking into consideration COVID-19.

Assumptions made included:

- a significant negative impact on earned income from corporates and charities;
- the crisis would not resolve or improve meaningfully for a number of months at minimum; and
- there would be a significant decrease in events that engage volunteers and corporate volunteering, which are both income sources for VI, due to the implications of social distancing and other restrictions.

It was also recognised that effective and efficient team working within the organisation could be impacted.

To mitigate the adverse impacts involved, VI undertook various actions, primarily:

- To follow HSE guidelines on restricted movements, hygiene practices and health monitoring;
- Applied for the Revenue Commissioners Wage Subsidy Scheme to offset a significant portion of the cost of salaries;
- Undertook cost cutting measures where identified;
- Applied for additional funding centered around the engagement of volunteers during the crisis;
- Expanded the use of IT and communications infrastructure to facilitate remote working, and engagement with clients and volunteers; and
- Developed a COVID-19 specific Business Continuity Plan and set up a Crisis Response Team to oversee its implementation.

As a result of actions taken, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

## Auditors

The auditors, Crowe Ireland, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

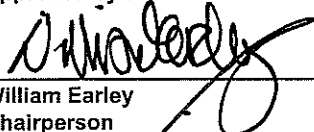
## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 18 Eustace Street, Temple Bar, Dublin 2, D02 WR53.

Approved by the Board of Directors on June 30, 2020 and signed on its behalf by:

  
\_\_\_\_\_  
William Earley  
Chairperson

  
\_\_\_\_\_  
Francis Kehoe  
Director

## Volunteering Ireland Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on June 30, 2020 and signed on its behalf by:

  
\_\_\_\_\_  
William Earley  
Chairperson

  
\_\_\_\_\_  
Francis Kehoe  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Volunteering Ireland Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Volunteering Ireland Company Limited by Guarantee for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2019 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. 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.

In connection with our audit of the financial statements, 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 audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Volunteering Ireland Company Limited by Guarantee**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 18 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 they 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 charity'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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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 (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Roseanna O'Hanlon**

**for and on behalf of**

**CROWE IRELAND**

Chartered Accountants and Statutory Audit Firm

Marine House

Clanwilliam Place

Dublin 2

**15 July 2020**

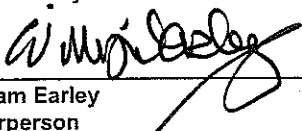
**Volunteering Ireland Company Limited by Guarantee**  
**STATEMENT OF FINANCIAL ACTIVITIES**


(Incorporating an Income and Expenditure Account)  
 for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
<b>Income</b>							
Donations and legacies	6.1	351,800	-	351,800	351,800	-	351,800
Charitable activities							
Grant income and other funding	6.2	474,920	238,187	713,107	285,559	168,523	454,082
Other income	6.3	1,805	-	1,805	4,141	-	4,141
<b>Total incoming resources</b>		<b>828,525</b>	<b>238,187</b>	<b>1,066,712</b>	<b>641,500</b>	<b>168,523</b>	<b>810,023</b>
<b>Expenditure</b>							
Charitable activities	7.1	819,754	241,163	1,060,917	636,362	175,810	812,172
Other expenditure	7.2	2,597	-	2,597	3,707	-	3,707
<b>Total Expenditure</b>		<b>822,351</b>	<b>241,163</b>	<b>1,063,514</b>	<b>640,069</b>	<b>175,810</b>	<b>815,879</b>
<b>Net income/(expenditure)</b>		<b>6,174</b>	<b>(2,976)</b>	<b>3,198</b>	<b>1,431</b>	<b>(7,287)</b>	<b>(5,856)</b>
Transfers between funds		(2,532)	2,532	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>3,642</b>	<b>(444)</b>	<b>3,198</b>	<b>1,431</b>	<b>(7,287)</b>	<b>(5,856)</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2019	17	205,503	(963)	204,540	204,072	6,324	210,396
<b>Balances carried forward at 31 December 2019</b>		<b>209,145</b>	<b>(1,407)</b>	<b>207,738</b>	<b>205,503</b>	<b>(963)</b>	<b>204,540</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on June 30, 2020 and signed on its behalf by:

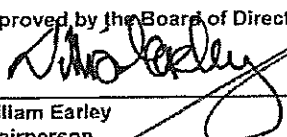
  
 William Earley  
 Chairperson

  
 Francis Kehoe  
 Director

**Volunteering Ireland Company Limited by Guarantee**  
**BALANCE SHEET**  
as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	12	95	1,801
<b>Current Assets</b>			
Debtors	13	65,657	47,394
Cash at bank and in hand		701,027	347,347
		766,684	394,741
Creditors: Amounts falling due within one year	14	(559,041)	(192,002)
<b>Net Current Assets</b>		207,643	202,739
<b>Total Assets less Current Liabilities</b>		207,738	204,540
<b>Funds</b>			
Restricted funds		(1,407)	(963)
General fund (unrestricted)		209,145	205,503
<b>Total funds</b>	17	207,738	204,540

Approved by the Board of Directors on June 30, 2020 and signed on its behalf by:

  
\_\_\_\_\_  
William Earley  
Chairperson

  
\_\_\_\_\_  
Francis Kehoe  
Director

**Volunteering Ireland Company Limited by Guarantee****STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Net movement in funds		3,198	(5,856)
Adjustments for:			
Depreciation		929	929
Gains and losses on disposal of fixed assets		777	-
		<u>4,904</u>	<u>(4,927)</u>
Movements in working capital:			
Movement in debtors		(18,263)	(15,797)
Movement in creditors		367,039	149,782
		<u>353,680</u>	<u>129,058</u>
<b>Net increase in cash and cash equivalents</b>		<b>353,680</b>	<b>129,058</b>
<b>Cash and cash equivalents at 1 January 2019</b>		<b>347,347</b>	<b>218,289</b>
<b>Cash and cash equivalents at 31 December 2019</b>	<b>21</b>	<b><u>701,027</u></b>	<b><u>347,347</u></b>

## Volunteering Ireland Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. KEY MANAGEMENT COMPENSATION

Key management are defined as the management team. The compensation paid or payable to key management for employee services is shown below.

	2019	2018
	€	€
Wages and salaries	67,736	65,149
Pension costs	2,032	1,954
	<u>69,768</u>	<u>67,103</u>

### 2. GENERAL INFORMATION

Volunteering Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 18 Eustace Street, Temple Bar, Dublin 2, D02 WR53 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company registration number is 362625.



# Volunteering Ireland Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) (effective 1 January 2015) issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Statement of Recommended Practice (Charities SORP (FRS 102)) as published by the Charity Commission for England and Wales and the Office of the Scottish Regulator which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK.

Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP standard is the most appropriate accounting to properly reflect and disclose the activities of the organisation

The financial statements are prepared in Euro which is the functional currency of the company.

#### Format:

In prior years, company law exempted companies not trading for gain for members, from the requirements with regard to format and content of financial statements which applied to for-profit companies, thus permitting the adoption of a format appropriate to a charity. Accordingly, the company adopts and reports its performance in accordance with the format provided for in the Charities SORP and in particular reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

#### True and fair view:

Financial reporting in line with the SORP is considered best practice for charities in Ireland and the Directors consider the adoption of the SORP requirements is the most appropriate accounting format to properly reflect and disclose the activities of the organisation. In the opinion of the Directors the format of the financial statements as presented in these financial statements better describes the not-for-profit activities undertaken by the company.

#### Statement of compliance

The financial statements of the charity for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds consist of grants and income received which can only be used for the purposes specified by the donors and are subject to specific conditions imposed by them.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Unrestricted free reserves:

Unrestricted funds consist of grants, donations and surpluses from service level agreements which can be spent at the discretion of the charity to enable it to achieve its overall aims and objectives.

# Volunteering Ireland Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### Income from charitable activities

Income from charitable activities includes income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Costs of charitable activities

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received. A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. An increase in the provision due to passage of time is recognised as interest expense.

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

Policy is to capitalise items of a capital nature that cost in excess of €1,000.

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Equipment - 25% Straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated equipment are retained in the cost of equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

**Creditors**

Creditors and accruals 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 the transaction price and subsequently measured at amortised cost using the effective interest method.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

As a result of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 and 208 of the Taxes Consolidation Act 1997. Volunteer Ireland is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

**Grants receivable**

Grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received, and the company has complied with all attached conditions.

Capital grants are initially recognised as deferred income on the balance sheet and credited to the profit and loss account by instalments on a basis consistent with the depreciation policy of the relevant asset, as adjusted for any impairment.

Revenue grants are credited to income so as to match them with the expenditure to which they relate.

**Pensions**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

# Volunteering Ireland Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 4. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Management is of the opinion there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

Estimates and judgements made in the process of preparing the company financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

Useful lives of tangible fixed assets:

The company estimates the useful lives of tangible property based on the period over which the assets are expected to be available for use. The estimated useful lives of tangible fixed assets are reviewed periodically and are updated if expectations differ from previous estimates due to wear and tear, technical or commercial obsolescence and other relevant factors. It is possible that future results of operations could materially effect changes in these estimates and cause an increase in recorded expenses and a decrease in non-current assets.

Impairment of debtors:

The directors make an assessment at the end of each financial year of whether there is objective evidence that debtors are recoverable. When assessing impairment of other debtors, the directors consider factors including the age profile of outstanding balances and recent corresponding and historical experience of cash collections from the debtor.

Accruals:

The company makes accruals for expenditure incurred in the reporting period but measurement of cost is not final at the reporting date. Deductions are made based on estimates, and actual deductions might differ from those estimates.

Such differences could impact accruals recognised in the balance sheet in future periods and consequently the level of expenditure recognised in the income and expenditure account in a future period, as there can be a time of lag of several months between recording the estimate and the final accounting.

### 5. GOING CONCERN

The charity is expected to be adversely impacted by the COVID-19 health crisis that swept the world in 2020. In April 2020, VI conducted a re-forecast of the 2020 budget taking into consideration COVID-19.

Assumptions made included:

- a significant negative impact on earned income from corporates and charities;
- the crisis would not resolve or improve meaningfully for a number of months at minimum; and
- it was also recognised that effective and efficient team working within the organisation could be impacted.

To mitigate the adverse impacts involved, VI undertook various actions, primarily:

- To follow HSE guidelines on restricted movements, hygiene practices and health monitoring;
- Applied for the Revenue Commissioners Wage Subsidy Scheme to offset a significant portion of the cost of salaries;
- Undertook cost cutting measures where identified;
- Applied for additional funding centered around the engagement of volunteers during the crisis;
- Expanded the use of IT and communications infrastructure to facilitate remote working, and engagement with clients and volunteers; and
- Developed a COVID-19 specific Business Continuity Plan and set up a Crisis Response Team to oversee its implementation.

As a result of actions taken, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

<b>6. INCOME</b>					
<b>6.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Core funding	<u>351,800</u>	<u>-</u>	<u>351,800</u>	<u>351,800</u>
<b>6.2 CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Promotions and events	42,348	-	42,348	29,829
	Programmes and training	432,572	238,187	670,759	424,253
		<u>474,920</u>	<u>238,187</u>	<u>713,107</u>	<u>454,082</u>
<b>6.3 OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Sundry income	<u>1,805</u>	<u>-</u>	<u>1,805</u>	<u>4,141</u>
<b>7. EXPENDITURE</b>					
<b>7.1 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2019</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Promotions and events	26,837	-	219,302	246,139
	Programmes and training	571,583	-	243,195	814,778
		<u>598,420</u>	<u>-</u>	<u>462,497</u>	<u>1,060,917</u>
<b>7.2 OTHER EXPENDITURE</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2019</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Sundry expenses	<u>2,597</u>	<u>-</u>	<u>-</u>	<u>2,597</u>
<b>7.3 SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2019</b>	<b>2018</b>
			<b>€</b>	<b>€</b>	<b>€</b>
	Salaries and staff costs		372,482	372,482	381,467
	Premises and administration		59,398	59,398	41,577
	Professional services		22,972	22,972	14,882
	Audit fees		6,054	6,054	6,819
	Board expenses		314	314	1,680
	Organisational development		1,277	1,277	1,185
			<u>462,497</u>	<u>462,497</u>	<u>447,610</u>

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**8. ANALYSIS OF SUPPORT COSTS**

	Basis of Apportionment	2019 €	2018 €
Salaries and staff costs	Staff time	372,482	381,467
Premises and administration	Staff time	59,398	41,577
Professional services	Staff time	22,972	14,882
Audit fees	Staff time	6,054	6,819
Board expenses	Staff time	314	1,680
Organisational development	Staff time	1,277	1,185
		<u>462,497</u>	<u>447,610</u>

**9. NET INCOME**

	2019 €	2018 €
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	929	929
Deficit/(surplus) on disposal of tangible fixed assets	777	-
	<u>777</u>	<u>-</u>

**10. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2019 Number	2018 Number
Manager	1	1
Project management	9	7
Administration	2	2
	<u>12</u>	<u>10</u>

**The staff costs comprise:**

	2019 €	2018 €
Wages and salaries	427,357	391,193
Social security costs	46,134	42,080
Pension costs	8,186	7,196
	<u>481,677</u>	<u>440,469</u>

No employees received employee benefits (excluding employer pension costs) of more than €70,000 for the reporting period.

The Chief Executive Officer (CEO) is the highest earning employee and only employee in receipt of income of more than €60,000.

Income protection insurance is paid for employees.

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**11. EMPLOYEE REMUNERATION**

The number of employees earning more than €60,000, whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
Salary band €60,001 - €70,000	<u>1</u>	<u>1</u>

**12. TANGIBLE FIXED ASSETS**

	Equipment
	€
<b>Cost</b>	
At 1 January 2019	11,853
Disposals	(11,069)
At 31 December 2019	<u>784</u>
<b>Depreciation</b>	
At 1 January 2019	10,052
Charge for the financial year	929
On disposals	(10,292)
At 31 December 2019	<u>689</u>
<b>Net book value</b>	
At 31 December 2019	<u>95</u>
At 31 December 2018	<u>1,801</u>

**13. DEBTORS**

	2019	2018
	€	€
Trade debtors	43,498	27,514
Other debtors	3,367	2,036
Prepayments	13,552	17,404
Accrued Income	5,240	440
	<u>65,657</u>	<u>47,394</u>

**14. CREDITORS**

	2019	2018
	€	€
<b>Amounts falling due within one year</b>		
Trade creditors	25,406	5,516
Taxation and social security costs	12,352	9,612
Other creditors	219,695	2,980
Accruals	15,123	13,986
Deferred Income	286,465	159,908
	<u>559,041</u>	<u>192,002</u>

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**15. PENSION COSTS - DEFINED CONTRIBUTION**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Statement of Financial Activities in the year in which they become payable.

**16. GRANTS**

<b>Agency</b>	<b>None</b>
Government Department	Department of Rural and Community Development
Grant Programme	Core funding
Purpose of the Grant	Core funding is provided by the Department of Rural and Community Development to support a percentage of the core running costs of Volunteer Ireland and in doing so, support the various programmes and initiatives undertaken by the Charity in the achievement of its aims and objectives. These Core running costs are analysed in the supplementary information
Term	2019
Total Fund	Total grant award is €351,800.
Income	€351,800 in financial year
Expenditure	€351,800 in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €Nil)
Received in the financial year	€351,800 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is unrestricted for these purposes.

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"



**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	<p>The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities</p> <p>Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups</p> <p>Costs associated with this programme are shown separately and represent salary costs and service provision. There was one full-time person employed under this scheme</p>
Term	July 2016 to June 2019
Total Fund	Total grant award is €210,353
Income	€38,365 in financial year
Expenditure	€39,935 on related activity in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €3,780)
Received in the financial year	€34,585 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	<p>The grant is restricted for these purposes</p> <p>Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"</p>

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	<p>The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities</p> <p>Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups</p> <p>Costs associated with this programme are shown separately and represent salary costs and service provision. There was one full-time person employed under this scheme</p>
Term	July 2019 to June 2022
Total Fund	Total grant award is €221,616
Income	€36,356 in financial year
Expenditure	€37,670 on related activity in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €Nil)
Received in the financial year	€36,356 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	<p>The grant is restricted for these purposes</p> <p>Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"</p>

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

<b>Agency</b>	<b>Erasmus+</b>
Awarding body	European Commission
Grant Programme	Family Volunteering
Purpose of the Grant	The primary aim of the project is to promote, engage and develop family volunteering programmes in concert with European network organisations
Term	December 2019 to January 2022
Total Fund	Total grant award is €42,139
Income	€Nil in financial year
Expenditure	€Nil on related activity in financial year
Fund deferred at financial year end	€27,473 deferred at financial year end (2018: €Nil)
Received in the financial year	€27,473 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes  Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
<b>Agency</b>	<b>Erasmus+</b>
Awarding body	European Commission
Grant Programme	Making it Matter
Purpose of the Grant	This project aims to promote and increase the recognition of volunteering as one of the key components of social inclusion and integration of disadvantaged young people
Term	February 2018 to July 2020
Total Fund	Total grant award is €31,325
Income	€19,852 in financial year
Expenditure	€19,852 on related activity in financial year
Fund deferred at financial year end	€104 deferred at financial year end (2018: €7,426)
Received in the financial year	€12,530 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes  Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

<b>Agency</b>	<b>None</b>
Government Department	Department of Rural and Community Development
Grant Programme	Volunteer Centres formation
Purpose of the Grant	Volunteer Ireland is to facilitate the establishment of 8 new volunteer centres.
Term	October 2019 to December 2020
Total Fund	Total grant award is €252,768
Income	€48,376 in financial year
Expenditure	€48,376 on related activity in financial year
Fund deferred at financial year end	€204,392 deferred at financial year end (2018: €Nil)
Received in the financial year	€252,768 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes  Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
<b>Agency</b>	<b>None</b>
Government Department	Department of Rural and Community Development
Grant Programme	Volunteer Involving Organisations (VIO) capacity building
Purpose of the Grant	This project delivers training to local volunteer centres so they can develop the capacity to deliver training locally
Term	2020
Total Fund	Total grant award is €26,825
Income	€Nil in financial year
Expenditure	€92 on related activity in financial year
Fund deferred at financial year end	€26,825 deferred at financial year end (2018: €Nil)
Received in the financial year	€26,825 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes  Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

<b>Agency</b>	<b>None</b>
Government Department	Department of Rural and Community Development
Grant Programme	Volunteer Information Services
Purpose of the Grant	The aim of this programme is to provide funding to locations that maintain a volunteer information service where there is no volunteer centre
Term	2019
Total Fund	Total grant award is €100,000
Income	€100,000 in financial year.
Expenditure	€100,000 on related activity in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €Nil)
Received in the financial year	€100,000 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	Of the €100,000 received, €95,238 is restricted for these purposes, and €4,762 is unrestricted
	Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
<b>Agency</b>	<b>HSE National Lottery</b>
Government Department	None
Grant Programme	Volunteering to improve wellbeing
Purpose of the Grant	The aim of this funding is to increase social interaction from would be volunteers, which in turn has a positive impact on their wellbeing and the wider community
Term	2018 to 2019
Total Fund	Total grant award is €5,000
Income	€4,000 in financial year
Expenditure	€4,000 on related activity in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €3,000)
Received in the financial year	€1,000 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is unrestricted for these purposes
	Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

Agency	None
Government Department	Department of Rural and Community Development
Grant Programme	I-VOL development
Purpose of the Grant	This funding is to support of the I-VOL database which is a national searchable database of volunteering opportunities in Ireland. The aim of this funding is to strengthen and support volunteering.
Term	2018 to 2020
Total Fund	Total grant award is €140,000
Income	€126,595 in financial year
Expenditure	€126,595 on related activity in financial year
Fund deferred at financial year end	€11,632 deferred at financial year end (2018: €138,227)
Received in the financial year	€Nil received in the financial year
Capital Grant	There was no capital element to the grant awarded
Restriction on use	The grant is unrestricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate. Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**17. FUNDS**

<b>17.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	€	€	€
At 1 January 2018	204,072	6,324	210,396
Movement during the financial year	1,431	(7,287)	(5,856)
At 31 December 2018	205,503	(963)	204,540
Movement during the financial year	3,642	(444)	3,198
At 31 December 2019	<b>209,145</b>	<b>(1,407)</b>	<b>207,738</b>

**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers between funds</b>	<b>Balance 31 December 2019</b>
	€	€	€	€	€
<b>Restricted income</b>					
Restricted Funds	(963)	238,187	241,163	2,532	(1,407)
<b>Unrestricted income</b>					
Unrestricted Funds	205,503	828,525	822,351	(2,532)	209,145
<b>Total funds</b>	<b>204,540</b>	<b>1,066,712</b>	<b>1,063,514</b>	<b>-</b>	<b>207,738</b>

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**17.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	-	470,619	(472,026)	(1,407)
Unrestricted general funds	95	296,065	(87,015)	209,145
	<u>95</u>	<u>766,684</u>	<u>(559,041)</u>	<u>207,738</u>

**18. STATUS**

The charity is limited by guarantee not having a share capital.

In accordance with the Companies Act 2014, the company is exempt from including the word "limited" in its name. The charitable company is limited by guarantee not having a share capital.

The liability of the members is limited. At 31 December 2019, there were 11 members (2018: 11 members) whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

**19. DIRECTORS' REMUNERATION**

The directors received no remuneration during the reporting period (2018: €Nil). Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as Directors.

**20. RELATED PARTY TRANSACTIONS**

Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as directors.

Travel expenses were reimbursed to two Directors during the period in the amount of €256 (2018: €1,192).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2019.

**21. CASH AND CASH EQUIVALENTS**

	2019	2018
	€	€
Cash and bank balances	699,863	347,323
Cash equivalents	1,164	24
	<u>701,027</u>	<u>347,347</u>

**22. POST-BALANCE SHEET EVENTS**

As outlined under Plans for Future Periods and Going Concern within the director's report, the charity is expected to be impacted by the COVID-19 health crisis that has swept the world in 2020. As outlined under Going Concern within the director's report, the charity is taking steps to mitigate its adverse effects.

**Volunteering Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**23. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on  
.....  
30 June 2020.



VOLUNTEERING IRELAND COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

**Volunteering Ireland Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**

for the financial year ended 31 December 2019

Schedule	2019 €	2018 €
Income		
- Dept of Housing, Planning and Local Government - Core funding	351,800	351,800
- Dept of Rural and Community Development - I-VOL development	126,595	1,773
- Dept of Housing, Planning and Local Government - Volunteer Information Services (VIS)	4,762	4,762
- HSE National Lottery - Volunteering to improve wellbeing	1,000	1,000
- Volunteer Centres and Volunteer Information Services affiliation fees	8,950	8,950
- Dept of Housing, Planning and Local Government - Volunteer Information Services (VIS)	95,238	95,238
- European Commission - Making it Matter	19,852	5,104
- Dept of Rural and Community Development (Pobal) - Scheme to Support National Organisations (SSNO)	74,721	68,181
- Dept of Rural and Community Development - Volunteer Centres formation	48,376	-
- National Conference	16,196	16,909
- Volunteer Ireland Awards (VIA)	21,152	7,920
- National Volunteering Week (NVW)	5,000	5,000
- Volunteering to improve wellbeing	5,541	-
- Working Even Better Together (WEBT)	14,317	3,160
- Garda vetting	11,920	12,053
- Garda vetting for Senior Alert Scheme (SAS)	6,880	9,315
- Training and consultancy	14,671	16,746
- Volunteer Management programme	29,466	30,950
- Investing in Volunteers (iV)	6,098	13,140
- Volunteer Impact	502	5,388
- Corporate Programmes and Events	201,870	148,493
- Sundry income	419	1,369
- Postal survey	1,386	2,772
	<u>1,066,712</u>	<u>810,023</u>
Charitable activities and other expenses	1 (1,063,514)	(815,879)
<b>Net surplus/(deficit)</b>	<u><u>3,198</u></u>	<u><u>(5,856)</u></u>

**Volunteering Ireland Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 December 2019

	2019	2018
	€	€
<b>Expenses</b>		
Wages and salaries	427,357	391,193
Social security costs	46,134	42,080
Staff defined contribution pension costs	8,186	7,196
Staff training	3,752	2,679
Volunteer Involving Organisations (VIO) capacity building	92	-
Volunteer Centres formation	18,850	-
Scheme to Support National Organisations (SSNO)	22,632	20,301
I-VOL development	126,595	1,773
Working Even Better Together (WEBT)	10,103	3,675
Volunteering to Improve Wellbeing	6,049	844
Making it Matter	7,802	1,489
National Conference	8,779	8,143
Volunteer Ireland Awards (VIA)	15,246	15,027
National Volunteering Week (NVW)	2,812	5,629
Garda vetting	1,777	92
Garda vetting for Senior Alert Scheme (SAS)	4,245	6,710
Training and consultancy	2,710	4,392
Volunteer Management Programme	14,377	7,470
Investing in Volunteers (IiV)	5,945	12,007
Volunteer Impact	1,554	2,200
Volunteer Information Services (VIS)	95,238	95,328
Corporate programmes and events	125,930	92,257
Rent and utilities	24,794	22,828
Insurance	1,474	1,416
Postage and courier	266	207
Office supplies	6,100	4,853
Marketing and PR	6,745	5,961
Telephone, internet and communications	3,624	3,305
Computer and IT software and hardware	14,689	2,078
Volunteer infrastructure support	1,586	1,691
Affiliations and subscriptions	1,124	1,725
I-VOL database administration and development	3,028	13,035
HR consulting and support	226	984
IT development and support	3,663	1,945
Staff travel and subsistence	3,106	2,923
Volunteers and intern expenses	1,287	1,539
Board expenses	314	1,680
Organisational development	1,277	1,185
Financial and professional services	17,959	10,228
Audit fees	6,054	6,819
Bank charges	448	457
Staff benefits	5,730	6,356
General expenses	826	982
Postal survey	1,323	2,268
Surpluses/deficits on disposal of tangibles	777	-
Depreciation	929	929
	<u>1,063,514</u>	<u>815,879</u>

