

**Volunteering Ireland CLG**  
**Annual Report and Audited Financial Statements**  
**for the year ended 31 December 2022**

**Crowe Ireland**  
**Chartered Accountants and Statutory Audit Firm**  
**40 Mespil Road**  
**Dublin 4**

**Company Number: 362625**  
**Charity Number: CHY 15474**  
**Charities Regulatory Authority Number: 20053505**

# **Volunteering Ireland**

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**Volunteering Ireland**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors**

Carmel Murphy  
Orla Blessing Keegan (Appointed 8 November 2022)  
Jane Cassidy (Appointed 14 June 2022)  
Ian Dinan  
William Earley (Resigned 16 February 2022)  
Padraic Fingleton (Resigned 13 September 2022)  
Sarah Harte  
Francis Kehoe  
Barbara Kilbride  
Deirdre Kilroy (Appointed 8 November 2022)  
Paul Moriarty (Appointed 14 June 2022)  
Michael Tyndall (Appointed 14 June 2022)

**Chairperson**

Carmel Murphy

**Company Secretary**

Ian Dinan

**Chief Executive Officer**

Nina Arwitz

**Charity Number**

CHY 15474

**Charities Regulatory Authority Number**

20053505

**Company Number**

362625

**Principal Address**

Regus House  
Harcourt Centre  
Harcourt Road  
Dublin 2  
D02 HW77

**Auditor**

Crowe Ireland  
Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4

**Banker**

Bank of Ireland  
33 Arran Quay  
Smithfield  
Dublin 7

# **Volunteering Ireland**

## **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2022.

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 present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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, the organisation has implemented its recommendations where relevant in these financial statements.

In this Annual Report and Audited Financial Statements, the words "Volunteering Ireland", "Volunteer Ireland", "VI", "the charity", "the company", "the organization" and "the entity" are all synonymous for and shall be understood to mean "Volunteering Ireland CLG".

The directors 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:**

2022 was the fifth year of Volunteering Ireland's 2018-2022 strategic plan. The vision in that strategic plan was "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

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2022

### Objectives

During 2022, VI developed a new strategic plan for the period 2023-2027. This Directors' report will refer to the objectives from the previous strategic plan (2018-2022), as activity in 2022 was delivered against that.

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 in line with the organisation's Expense Policy.

#### Governance

VI has been compliant with the Charity Regulator's governance code since November 2019 (prior to that, VI was compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland since 2015). We review our compliance with the Charity Regulator's governance code annually and did so most recently in November 2022. The Board is guided by a Board handbook that was developed in 2014 and is reviewed regularly, most recently in 2022.

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 the auditor; Board membership; appointment of the chairperson and members of Board committees; and approval of finance facilities.

# Volunteering Ireland DIRECTORS' ANNUAL REPORT

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## 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 values diversity in the workforce.

Salaries are benchmarked against similar roles in the sector. The Charity has developed and adheres to Guiding Principles for Salaries to ensure they are competitive, fair and transparent. These principles are benchmarked against salaries 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 2020 Volunteer Ireland achieved the international quality mark for volunteer-involving organisations, "Investing in Volunteers". 3 volunteers contributed to VI in 2022 (2 in 2021; 2 in 2020; 13 in 2019). The decrease in volunteers contributing to VI in the last few years is due to the restrictions put in place as a result of Covid-19, and subsequently a move to hybrid working which has made it more difficult to engage volunteers. In 2022 volunteers contributed an estimated 786 hours valued at €21,788 based on average hourly earnings in Q3 of 2022 (2021: 950 hours valued at €24,909).

## Affiliates

VI is the support body for all 29 local Volunteer Centres (VCs). The relationship between VI and affiliate VCs is not a legal relationship. Instead, it is guided by a memorandum of understanding and a close working relationship.

## 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 20 and additional notes are provided showing income and expenditure in greater detail.

## 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 2022, VI saw a decrease in income for the National Conference to €3,020 (€11,560 in 2021). This was due to a previous sponsor choosing not to continue the partnership. We saw an increase of income for the VI Awards to €33,902 (€2,046 in 2021). This is because the 2021 Awards were postponed to 2022 due to the COVID-19 Omicron variant, with associated income deferred to deliver the 2021 Awards in 2022, in addition to the usual 2022 Awards. As in previous years, VI received €20,000 to support local Volunteer Centre awards in 2022 (€20,000 in 2021) and income for National Volunteering Week was €6,000 (€6,000 in 2021).

VI's training and consultancy programme brought in €25,001 in 2022, down from €58,950 in 2021, because in 2021 we were funded to deliver additional training as part of the set-up of new VCs and most of this activity was completed in 2021.

The corporate programme brought in a total of €392,415 (€68,608 in 2021). This was a major increase on previous years because corporate employees returned to normal levels after Covid, and because we focused on delivering large-scale contracts instead of many small one-off "team impact days" as we had in the past.

Income from the Pobal Scheme to Support National Organisations (2019-2022) was €59,241 (€62,075 in 2021) – similar to the previous year, although in 2021 the project ran for the whole year while in 2022 it only ran from January to June. The high relative spend in 2022 was due to there being an under-spend in the three-year project budget as a result of Covid, which was spent in the last six months of the project. VI also secured new funding from the Pobal Scheme to Support National Organisations (2022-2025), which commenced in July 2022 and delivered income of €34,428.

In terms of European funding, the project Stop Loneliness, Start Volunteering commenced at the end of 2022 with income of €4,196, and Powered by V started at the end of 2022 with income of €855. The Family Volunteering project ended in early 2022 with a final payment of €3,431 (€14,673 in 2021).

Income from Garda Vetting was €5,845 in 2022 (€3,800 in 2021), an increase due to Garda vetting applications increasing after Covid.

VI received new funding of €1,600 for our work with VCs supporting people arriving from Ukraine.

VI secured funding from DRCD in 2022 of €15,431 (2021: €20,686) to deliver a capacity building project for VCs and a Volunteer Friendly code for volunteer involving organisations. This project came to an end in mid-2022.

# Volunteering Ireland

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2022

Income from DRCD for Volunteer Centres Formation in 2022 was €24,279 (€105,121 in 2021), which supported the re-establishment of the last new Volunteer Centre. Most new VCs were set up in 2021.

VI received €41,056 from DRCD as part of the National Volunteering Strategy (€14,298 in 2021), to deliver several projects in 2022: developing a national communications strategy for volunteering; finalising an external report on VC funding delivered by an external consultant; and developing a function in the national volunteering database i-VOL where organisations can update their own profiles and volunteer roles.

DRCD and Local Authorities also funded the national Community Volunteers programme in the amount of €535,528 (€386,076 in 2021), with a majority of this funding being paid back out to VCs delivering the project. The project grew in 2022 as new Volunteer Centres came on board.

VI also received new funding of €85,824 toward the national volunteering database i-VOL in 2022.

Donations amounted to €972 in 2022 (€160 in 2021) and sundry income was €730 (€2 in 2021), which was a reimbursement for travel to an international conference.

### Expenditure

#### Core costs:

Core salary costs increased from €373,300 in 2021 to €439,303 in 2022, primarily due to an increase in staffing e.g. a full time i-VOL Super Administrator as well as maternity leave cover. Staff benefits increased in line with this, from €13,430 to €16,784.

Many core costs increased slightly in 2022, as things returned to normal after Covid the previous year. This includes training at €3,592 (2021: €1,446) and travel at €5,238 (2021: €262).

Other costs remained very similar in 2022 to 2021, including insurance, office supplies, financial and professional services, IT development and support, audit fees, sundry expenses and bank charges.

Rent increased slightly from €19,195 to €21,380 despite being without an office for three months between moves, which reflects higher rental costs in the new office.

Computer IT software and hardware expenditure decreased from €10,287 in 2021 to €7,901 in 2022. This was because in 2021 we were working from home as a result of Covid and investing in IT systems required to do so safely.

Marketing and PR decreased significantly from €43,643 in 2021 to €9,498 in 2022, because the previous year saw higher costs related to the brand refresh.

Affiliations and subscriptions decreased from €3,605 in 2021 to €1,275 in 2022 because we ceased a subscription.

HR consulting and support increased from €2,072 to €9,604 due to an external investigator being appointed to investigate an external complaint in 2022, which was not upheld.

Website support costs increased from €982 in 2021 to €2,090 in 2022 because we launched a new website in 2022.

Research costs were €16,712 in 2021 and €nil in 2022, because in 2021 we delivered research on the impact of Covid-19 on volunteering.

Board expenses increased from €230 in 2021 to €732 due to a return to travel and in-person Board meetings after Covid-19.

Organisational development costs increased from €nil in 2021 to €19,426 in 2022 because we undertook the process of developing a new strategic plan in 2022.

All core costs relating to i-VOL database administration and development were €nil in 2022 (2021: €8,907) because in 2022 this expenditure moved to non-core restricted i-VOL programme funding as a result of external funding being secured. Spend on the i-VOL programme was €85,824 in project and salary costs in 2022 and €nil in 2021, again due to the change in funding.

#### Non-core costs:

Expenditure on the national conference decreased from €2,890 in 2021 to €1,557 in 2022 because some costs related to this event were paid for through other approved funding in 2022.

## **Volunteering Ireland**

# **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2022

Expenditure on the VI Awards increased significantly from €2,046 in 2021 to €33,581 in 2022 because the 2021 Awards had to be postponed due to Omicron variant, and as a result we held two Awards in 2022.

Spend on National Volunteering Week was €562 (€935 in 2021) because the campaign was largely held virtually again in 2022.

Spend on VC Awards was €20,700 in 2022 (2021: €17,857) – in both years, VI was funded by DRCD to provide this funding to Volunteer Centres.

Spend on training and consultancy increased from €2,733 in 2021 to €5,495 in 2022 largely because some income was related to a project delivered abroad with associated high travel costs.

There was no expenditure on the Volunteer Management Programme, Volunteer Impact and Investing in Volunteers in 2022 (compared to €721 in 2021) because these projects all came to an end.

Expenditure on Garda Vetting for the Senior Alert Scheme increased from €2,160 in 2021 to €4,965 in 2022 as a reflection of increased Garda Vetting and associated increased income.

Spend on corporate events increased from €27,559 in 2021 to €224,834 in 2022 as result of returning to normal large-scale corporate projects after Covid-19.

Expenditure on the National Volunteering Strategy (NVS) increased from €14,298 in 2021 to €33,306 in 2022 as a result of us securing additional funding to deliver more NVS project activity.

The Scheme to Support National Organisations (SSNO) 2019-2022 project came to an end in June 2022, but saw similar levels of spend between the full twelve months of 2021 (€62,074 including salary costs) and only six months of 2022 (€63,195 including salary costs) because expenditure had been postponed from 2021 to 2022 due to Covid-19.

New funding from SSNO was secured for 2022-2025 starting in July 2022, which saw spend of €31,356 including salaries.

Two new European projects came on board, which saw spend of €4,196 including salaries on "Stop Loneliness Start Volunteering" and €855 on Powered by V. Another European project, Making it Matter, came to an end in 2021 with a spend of €5,800 and €nil in 2022. The European project Family Volunteering also came to an end in 2022 with a spend of €7,639 including salary costs (2021: €14,673).

The new project Training Links saw spend in 2022 of €2,296 including salaries (2021: €nil). Funding for Ukraine in 2022 at €1,600 including salaries, was also new (2021: €0). €3,000 was also spent in 2022 (2021: €nil) for a new project on supported volunteering in partnership with the HSE.

The VIO capacity building project saw spend in 2022 of €20,142, similar to spend in 2021 of €20,686.

The Volunteer Centre Formation project came to an end in 2022 with spend of €24,279 (including salaries) to re-establish the eighth and final new VC, compared to higher spend in 2021 of €105,122 (including salaries) when the other seven new Volunteer Centres were established.

Expenditure on the Community Volunteers programme was €512,565 in 2022 (including salaries), compared to €365,167 in 2021. The increase was due to more partners coming on board with the project in 2022.

### **Financial Results**

Expenditure in 2022 exceeded income by €52,818, whereas in 2021 income exceeded expenditure by €65,254.

At the end of the financial year the charity has assets of €1,367,726 (2021: €1,435,392) and liabilities of €1,043,611 (2021: €1,058,459). The net assets of the charity have decreased by €52,818.

### **Reserves Position and Policy**

The Board of VI has agreed the desired reserves level to be circa six months of core 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.



# Volunteering Ireland

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for the year ended 31 December 2022

This policy is reviewed annually. At 31 December 2022, unrestricted free reserves are €324,115 which equates to approximately 6 months' core expenditure (2021: reserves of €376,933 equating to approximately 8 months' core expenditure).

### 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; Miscellaneous/General; Risks Associated with setting up new VCs; and COVID-19.

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 2022. The Board discussion on risk focused on the top risks identified by the Governance sub-committee, which were: loss of core grant or significant reduction in same; any member of the senior staff team leaving; and i-VOL licences being revoked.

### Plans for Future Periods

Core funding from the Department of Rural and Community Development (DRCD) for VI in 2023 has been confirmed at €351,800 (2022: €351,800).

In 2023 Volunteer Ireland expects income from our national conference (€9,375), our Awards (€18,200), National Volunteering Week (€6,000) and our training and consultancy programme (€40,708). We also expect income from our corporate programme totalling €330,669.

We have secured funding from Training Links (the Wheel) of €6,563 in 2023, as well as €68,259 from Pobal's Scheme to Support National Organisations (SSNO).

In 2020, VI secured funding from DRCD and Local Authorities (LAs) for the purpose of setting up a Community Volunteers programme with the network of Volunteer Centres. The programme sees volunteers trained and ready to respond to future emergencies. Now in its third full year, we will continue to deliver the national Community Volunteers programme in partnership with Volunteer Centres, which will see a total estimated income of €466,563 from DRCD and Local Authorities in 2023.

VI is supporting the Government's delivery of a National Volunteering Strategy and will be the lead delivery partner on several actions within that strategy. Funding expected for these projects in 2023 totals €129,319. In addition, through the National Volunteering Strategy, DRCD will fund the national database i-VOL in the amount of €91,340 in 2023.

We are involved in two European projects funded as follows in 2023: Stop Loneliness, Start Volunteering with a income of €15,363 and Powered by V with income of €19,520.

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

### Reference and Administrative details

The organisation is a charitable company with a registered office at Regus House, Harcourt Centre, Harcourt Road, Dublin, D02 HW77. 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 the company's auditor and banker are also set out on page 3.

### Directors and Secretary

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

Carmel Murphy  
Orla Blessing Keegan (Appointed 8 November 2022)  
Jane Cassidy (Appointed 14 June 2022)  
Ian Dinan (Company Secretary)

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William Earley (Resigned 16 February 2022)  
Padraic Fingleton (Resigned 13 September 2022)  
Sarah Harte  
Francis Kehoe  
Barbara Kilbride  
Deirdre Kilroy (Appointed 8 November 2022)  
Paul Moriarty (Appointed 14 June 2022)  
Michael Tyndall (Appointed 14 June 2022)

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. Directors appointed during the year must retire at the following AGM but can be re-appointed.

The Secretary who served during the financial year was Ian Dinan.

## 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 subscribes to and is compliant with the following:

- The Charities Governance Code,
- The Companies Act 2014, and
- The Charities SORP (FRS 102).

## Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

## Achievements and Performance

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

### Achievement on Strategic Objective 1: Advance volunteering

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

- In 2022 we completed and disseminated a research project in partnership with DCU on volunteering before, during and after Covid-19. We launched the summary report of the research on 14th March and presented it at the VC conference on 6th April and the National Volunteer Management Conference on 26th April.
- We commenced plans for a new research project to start in 2023, on inclusion in volunteer programmes.
- We delivered annual statistics and analysis on i-VOL data to the network of Volunteer Centres.

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

- We worked closely with the DRCD to deliver the national volunteering strategy (NVS). VI continued to sit on the implementation group of the strategy, and had staff represented on four of the five subgroups charged with prioritising actions in the strategy. 7 of the 12 NVS Actions that VI had identified for priority, were agreed for funding in 2022. Of these 7, VI secured funding to deliver 6 of them.

VI supported delivery of several research projects as part of the NVS: we worked toward consistency across volunteering databases by linking i-VOL to Sport Ireland's sport volunteering database and agreeing how we can link i-VOL with studentvolunteer.ie; we developed a proposal with Comhlámh to start including international volunteering roles on i-VOL; we led on the development of a national communications strategy on volunteering; we supported Pobal's research on training needs of volunteer managers and volunteers; and we secured funding for an ambitious two-year project to address the need for more flexible volunteering, legal protection for volunteers and a basic code of conduct for volunteers and volunteer involving organisations (VIOs). We liaised closely with the Volunteer Centres on their involvement with the National Volunteering Strategy (NVS), to ensure coordination and mutual support.

# Volunteering Ireland

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2022

- (b) We met with Minister Joe O'Brien four times during the year, and the Minister launched three new Volunteer Centres in 2022: Offaly, Waterford and Kilkenny. VI staff met with numerous DRCD officials throughout the year, to discuss progress on various projects.
- (c) VI developed links with new Government departments, meeting with the Department of Health to explore how we can support a campaign around loneliness; and the Department of Tourism, Culture, Arts, Gaelteacht, Sports and Media on the delivery of the National Sport Action Plan.
- (d) VI delivered a pre-budget submission and supported VCs to deliver their own submissions. Our pre-budget submission to increase VC funding by 7.5% in 2023 was successful; an additional €1m was secured for the delivery of the NVS; and an additional €1m was secured to support VCs' work with people arriving from Ukraine.
- (e) We ensured that Covid-19 volunteers were celebrated through a national flagship event on 19<sup>th</sup> May 2022 with parallel local events around the country, and a special letter of thanks for volunteers from the Taoiseach along with a badge designed through a schools competition.
- (f) VI became involved in the national response to people arriving in Ukraine, supporting Volunteer Centres' local activities through information sharing and by compiling a national report on VC activity, as well as attending regular national community & voluntary sector stakeholder meetings hosted by DRCD.

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

- (a) VI met regularly with the Irish Universities Association and Campus Engage to explore closer collaboration; we worked with the National Youth Council of Ireland (NYCI) on the Skills Summary project; we worked more closely with our counterparts in Northern Ireland Volunteer Now; and we actively participated as members of the Wheel's board policy subgroup.

### **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) The Volunteer Network Support Officer continued to provide administrative support to the Volunteer Centre Managers Network, the VC Placement Officers' Forum, the Joint VI Volunteer Centre Executive Group, the Quality Committee, the VC National Volunteering Strategy Working Group, and other network-wide working groups.
- (b) 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.
- (c) We organised the national VC conference in partnership with the VCs on 5<sup>th</sup> and 6<sup>th</sup> April.
- (d) 90% of VCs engaged with National Volunteering Week and 86.2% attended VI's national volunteer management conference.
- (e) VI facilitated the delivery of local volunteer awards by the Volunteer Centres.
- (f) VI shared 6 template press releases with the VCs.
- (g) We sent out 20 issues of the Digest, our internal network-wide newsletter.
- (h) We supported the VCs work on Ukraine by facilitating information-sharing; providing an employee assistance programme to VC staff and volunteers; arranging 10 training sessions on Psychological First Aid with the Irish Red Cross; and helping to secure €500,000 additional funding for this activity.

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

- (a) We provided leadership and support to VCs delivering training through the Training & Capacity Building Team with 23 participants and the development of a Quality Assurance process.
- (b) We supported 5 VCs to deliver Volunteer Leadership Training and 18 VCs to deliver Fundamentals in Volunteer Engagement; as well as delivering two new lunchtime sessions on Volunteer Policy Fundamentals and Supporting Volunteers. Training saw 88% satisfaction.

# Volunteering Ireland

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for the year ended 31 December 2022

### 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 (CQI), including supporting the eight newest VCs in starting this journey.
- (b) The Quality Standards Framework was updated, including the development of new VC core objectives, after extensive consultation with the VCs between April and November 2022.
- (c) Consistency in the use of the national volunteering database I-VOL across the network was supported through the creation of "bad data" dashboards shared across the network.
- (d) The Quality Committee continued to meet regularly to manage quality issues arising.

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

- (a) During 2022 we continued to lead the day-to-day management and administration of the I-VOL database including managing the project room, knowledge folder, troubleshooting, and engaging with external developers Enclude.
- (b) Network support requests, network issue support requests, network ideas, change control cases and developer support actions were consolidated into one location called Cases. We addressed 460 cases for VCs in 2022, managed 110 i-VOL licences and 10 Community licences; provided 2,000 new organisation logins, and administered Community Volunteers webinar sign-ups and attendance.
- (c) We managed the i-VOL Regional Representative Committee of VCs and held 4 meetings, submitted the annual grant licensing report to Salesforce, and reported on all funding relating to i-VOL as per DRCD requests.
- (d) We switched to Trailhead to use as a training platform in 2022, created 10 new How To videos and provided 80 Zoom training hours to VCs.

### Outcome 2.5: Establishment of new volunteer centres

- (a) We finalised the re-establishment of Cavan VC and provided support on recruitment, premises, launch, I-VOL training, volunteer management training, Garda vetting, communications, governance, and Quality Standards.
- (b) We started the process of supporting a transition for Limerick VC to independence, until this process was put on hold.

### Outcome 2.6: National Community Volunteers established

- (a) Year 2 of the Community Volunteers programme continued with 2,014 (target: 1,861) volunteers signed up completing the second screening process. Of these, 70% were aged 18-49 and 44% were with a nationality other than Irish.
- (b) 18 Volunteer Centres are actively participating in the programme, delivering well over 100 local events with their Community Volunteers.
- (c) VCs were trained by VI in event and emergency volunteer management.
- (d) We delivered 18 induction sessions for Community Volunteers before this moved to an online platform model, 46 training sessions for Community Volunteers through zoom and 8 training sessions in person.
- (e) New Terms & Conditions for those VCs providing an "Enhanced Referral" service were completed and signed off.
- (f) We continued to develop and support the technology for the Community Volunteers programme.
- (g) Steering groups for VCs providing a "full VIO service" and VCs providing an "enhanced referral service" were supported and met regularly.
- (h) Strong and engaging branding for the programme was rolled out and maintained.

# Volunteering Ireland

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2022

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

#### Outcome 3.1: Reduced barriers to volunteering

- (a) Although VI no longer provides a Garda Vetting application processing service, we continued to provide training and guidance on Garda vetting.
- (b) We delivered and disseminated our annual national surveys of VIOs and volunteers.
- (c) VI finalised our work on two European projects aimed at reducing barriers to volunteering: Family Volunteering and European Standards in Youth Volunteering; and commenced work on two new European projects addressing barriers: Stop Loneliness Start Volunteering and Powered by V.
- (d) VI delivered training and promotion of "JAM" (Just a Minute) cards, which support people with additional needs to ask for "just a minute".

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

- (a) VI delivered 16 paid calendar training events for 126 attendees, as well as a series of 3 workshops on digitalisation which reached 174 people and sessions on family volunteering reaching 32 people.
- (b) VI continued to deliver regular volunteer managers coffee mornings, which saw high total attendance of 210 over the year.
- (c) VI delivered 7 training sessions for volunteer involving organisations in partnership with VCs, as part of the capacity building project for VIOs.
- (d) VI delivered bespoke training and consultancy for 18 VIOs.
- (e) VI held the national volunteer management conference virtually, with about 120 delegates.
- (f) VI delivered 2 Volunteer Impact Assessments for volunteer involving organisations.

#### Outcome 3.3: Increased number of employee volunteers engaged

- (a) During 2022 VI delivered a large-scale employee volunteering project for Regeneron, engaging 703 volunteers over 1,441 hours and 56 projects, supporting 20 organisations.
- (b) We also delivered a large-scale employee volunteering project via Points of Light for Abbvie, engaging 1,091 volunteers giving 3,154 volunteer hours to 7 projects across Cork, Dublin, Sligo and Westport.
- (c) Employee volunteering projects saw 100% volunteer satisfaction, 92% increase in interest in volunteering within the company, 88% increased interest in volunteering outside the company, 100% satisfaction among the host VIO, and 100% of host VIOs more likely to involve volunteers in the future.
- (d) The corporate programme secured 3 articles in the Irish Independent CSR guides, further developed the corporate volunteering pages on VI's website, developed a corporate video, and developed several new How To Guides for companies and VIOs on engaging with and managing employee volunteers.
- (e) Corporate "Coffee and Chat" sessions were held monthly from February to May and then weekly from September to December, with 80 attendees across the year.

#### Outcome 3.4: Increased quality and implementation of best practice in volunteer programmes of volunteer involving organisations

- (a) We finalised the handover of Investing in Volunteers (IiV), the international quality mark for volunteer-involving organisations, to our partner Volunteer Now in Northern Ireland and passed 3 IiV enquiries on to them during the year.
- (b) We finalised a pilot of the Volunteer Friendly quality mark with 6 VCs and 14 participating VIOs that went through the process. We submitted a final evaluation report on the project to DRCD.

## **Volunteering Ireland**

# **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2022

- (c) We delivered a series of workshops on Digitalisation and Volunteering with 68 attendees, in partnership with Volunteer Now.
- (d) Evaluations shows that as a result of attending our training, 74% of organisations reported implementing better practice and 73% reported implementing policy change as a result.
- (e) Work commenced on establishing a volunteer managers network in partnership with Volunteer Now.

### **Achievement on Strategic Objective 4: Celebrate volunteering**

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

- (a) In 2022 we secured general media coverage valued at (using Advertising Value Equivalent x 3) €1,035,518 with circulation of 5,981,284.
- (b) Our website had 278,524 visitors and 247,727 unique visitors.
- (c) On social media we grew our followers to 12.9k on Twitter, 17.5k on Facebook and 24k on LinkedIn.
- (d) We held the 2021 VI Awards in May 2022, as they had been delayed due to Covid-19 Omicron variant. This saw 129 attendees celebrated in Athlone.
- (e) We held the 2022 VI Awards as normal in December 2022, achieving 500+ nominations and €108,616 media coverage. Awards-related social media content received over 400,000 impressions, and the social media campaign was further amplified from several Instagram influencers and large VIO Twitter accounts.
- (f) We played a leading role in the Charities Regulator's Charity Trustees' Week communications campaign and co-hosted an event with the Charities Regulator in Athlone. Our activity on Charity Trustees Week gained 4,277 impressions and 227 engagements on social media.
- (g) VI maintained a leading position on the We Act partnership campaign, sitting on the steering group and acting as a spokesperson for the campaign.
- (h) VI delivered a free workshop on micro-volunteering on Micro Volunteering Day (15<sup>th</sup> April) with 21 attendees.

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

- (a) VI completed the VI and VC brand refresh and rolled out VI's new internal brand guidelines.
- (b) We launched a new VI website and updated it to include information about volunteering to support people arriving from Ukraine.
- (c) We delivered National Volunteering Week with 90% engagement from VCs and €207,556 media coverage.

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

- (a) VI continued to host a portfolio of guides and resources on our website, and developed new resources around volunteering with people in emergencies well as a series of How To Guides on employee volunteering.
- (b) We participated in DRCD-led media engagements relating to the 19<sup>th</sup> May event celebrating volunteering during Covid-19 and ensured that volunteering was highlighted in the Government's 2022 Covid-19 commemorative events.

### **Achievement on Strategic Objective 5: Strengthen our competence and capacity**

#### **Outcome 5.1: Transparent and sound financial systems in place**

- (a) Our 2021 accounts were audited in line with SORP (Statement of Recommended Practice, Accounting and Reporting by Charities).
- (b) We ensured VI continued implementing good financial management practice during COVID-19 with new finance procedures written for virtual working which were approved by the Finance and Audit committee of the board.

# Volunteering Ireland

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2022

### Outcome 5.2: Transparent and sound legal systems in place

- (a) VI delivered its 2022 reporting requirements to the Charities Regulatory Authority and the CRO. We continued to ensure our compliance with GDPR legislation and conducted a full data protection audit of VI including the national volunteering database i-VOL. 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) In 2022 we completed personal objectives and development plans for each member of the team. We attended training on recruiting diverse talent to our team.
- (b) We reviewed staff salaries and introduced new benefits such as a "work from anywhere" policy and an increase to annual leave entitlements.
- (c) We undertook a team away-day that included volunteering at the Citywest hub for people arriving from Ukraine and other countries seeking refuge in Ireland.
- (d) We continued to deliver our own volunteer programme, which saw 3 volunteers give 786 hours. We also reviewed and updated our internal volunteer programme handbook and support documents.

### Outcome 5.4: Transparent and sound governance systems in place

- (a) We delivered a Board review in September 2022, recruited and inducted 5 new Trustees to the Board, and inducted the new Board Chairperson.
- (b) We continued to be compliant with the Charity Regulator's Governance Code. We monitored risk as per our risk policy and reviewed this in November 2022. We reviewed and updated 10 organisational policies, and abolished one policy that was no longer relevant.
- (c) We conducted a review of the 2018-2022 Strategic Plan and developed a new Strategic Plan for 2023-2027.

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

- (a) We secured new offices, moved in, and finalised installation of all new software and hardware in the new office.
- (b) We conducted our annual "review of the year" in early 2022 and developed an associated quality improvement plan as part of our continuous quality improvement.

### Outcome 5.6: Diversified and sustainable revenue streams

- (a) We secured funding from DRCD for 2023 at the same levels as in 2022, and funding for several projects relating to the delivery of the national volunteering strategy.
- (b) We submitted all necessary reports to funders including DRCD and Pobal for both SSNO funding and Stability funding.
- (c) We submitted a funding application to Pobal for SSNO funding 2022-2025, which was successful.

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

- (a) We issued 4 Volunteering Matters newsletters to our stakeholders and 12 training & capacity building ezines.

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

- (a) We facilitated 5 staff members to attend international learning and networking opportunities.
- (b) We continued to implement a volunteer exit survey
- (c) We undertook an annual appraisal of the functioning of the Board and its committees.
- (d) We highlighted various aspects of VI's work regularly at staff meetings.
- (e) We conducted a staff satisfaction survey that showed 87.6% staff satisfaction.

# Volunteering Ireland DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2022

## Going Concern

The 2023 budget and operational plan reflects a conservative approach. Unrestricted income for 2023 is expected to increase by 53% on 2022 income, largely due to income expected from corporate volunteering projects.

VI is grateful to all its funders for their continued support.

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2023 and beyond.

Assumptions made include:

- Core funding has been secured for 2023;
- Other funding agreements are in place for 2023 and beyond;
- The company has sufficient reserves; and
- The company has taken measures to adjust working practices and client contacts that facilitate remote working and takes into account required health measures.

The current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

## Auditor

The auditor, 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.

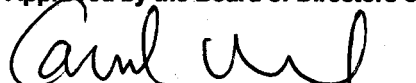
## Statement on Relevant Audit Information


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 auditor is 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 auditor is 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 Regus House, Harcourt Centre, Harcourt Road, Dublin 2, D02 HW77

Approved by the Board of Directors on 20 June 2023 and signed on its behalf by:

  
Carmel Murphy  
Director

  
Francis Kehoe  
Director



## Volunteering Ireland DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 (second edition - 2019);
- 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.

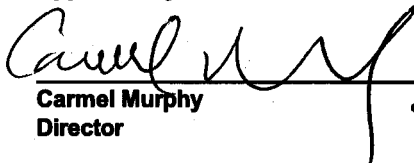
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined 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 readily and properly 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.

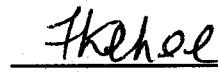
In so far as the directors are aware:

- 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 20 June 2023 and signed on its behalf by:

  
Carmel Murphy  
Director

  
Francis Kehoe  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Volunteering Ireland**

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

#### **Opinion**

We have audited the charity financial statements of Volunteering Ireland for the financial year ended 31<sup>st</sup> December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 5. 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" issued in the United Kingdom by the Financial Reporting Council 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<sup>st</sup> December 2022 and of its surplus 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 described below 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**

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

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

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

#### **Other Information**

The 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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**

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- 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
- the Directors' Report has been prepared in accordance with the Companies Act 2014.
- we have obtained all the information and explanations which, to the best of our knowledge and belief, are 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. In our opinion the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Volunteering Ireland**

### **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, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if 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: <https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>. 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*

**Roseanna O'Hanlon**  
for and on behalf of

*Crowe Ireland*

**CROWE IRELAND**  
Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4

**Date:** 5 July 2023

# Volunteering Ireland

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Donations and legacies	7.1	352,772	-	352,772	351,960	-	351,960
Charitable activities							
Grant income and other funding	7.2	539,245	774,380	1,313,625	211,180	705,028	916,208
Other income	7.3	727	3	730	-	2	2
<b>Total incoming resources</b>		<b>892,744</b>	<b>774,383</b>	<b>1,667,127</b>	<b>563,140</b>	<b>705,030</b>	<b>1,268,170</b>
<b>Expenditure</b>							
Charitable activities	8.1	930,610	787,254	1,717,864	494,903	707,014	1,201,917
Other expenditure	8.2	2,081	-	2,081	778	221	999
<b>Total Expenditure</b>		<b>932,691</b>	<b>787,254</b>	<b>1,719,945</b>	<b>495,681</b>	<b>707,235</b>	<b>1,202,916</b>
<b>Net income/(expenditure)</b>		<b>(39,947)</b>	<b>(12,871)</b>	<b>(52,818)</b>	<b>67,459</b>	<b>(2,205)</b>	<b>65,254</b>
Transfers between funds		(12,871)	12,871	-	(2,025)	2,025	-
<b>Net movement in funds for the financial year</b>		<b>(52,818)</b>	<b>-</b>	<b>(52,818)</b>	<b>65,254</b>	<b>-</b>	<b>65,254</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	18	376,933	-	376,933	311,679	-	311,679
<b>Balances carried forward at 31 December 2022</b>		<b>324,115</b>	<b>-</b>	<b>324,115</b>	<b>376,933</b>	<b>-</b>	<b>376,933</b>

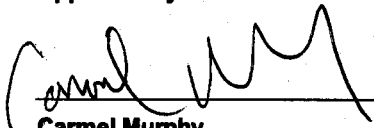
The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.


# Volunteering Ireland BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Current Assets</b>			
Debtors	13	249,626	102,922
Cash at bank and in hand		1,118,100	1,332,470
		<u>1,367,726</u>	<u>1,435,392</u>
<b>Creditors: Amounts falling due within one year</b>	14	<b>(1,043,611)</b>	<b>(1,058,459)</b>
<b>Net Current Assets</b>		<b>324,115</b>	<b>376,933</b>
<b>Total Assets less Current Liabilities</b>		<b>324,115</b>	<b>376,933</b>
<b>Funds</b>			
Restricted funds		-	-
General fund (unrestricted)		324,115	376,933
<b>Total funds</b>	18	<b>324,115</b>	<b>376,933</b>

Approved by the Board of Directors on 20 June 2023 and signed on its behalf by:

  
Carmel Murphy  
Director

  
Francis Kehoe  
Director

**Volunteering Ireland**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(52,818)	62,254
Adjustments for:			
Depreciation		-	7
		<u>(52,818)</u>	<u>65,261</u>
Movements in working capital:			
Movement in debtors		(146,704)	(58,625)
Movement in creditors		(14,848)	78,966
		<u>(214,370)</u>	<u>85,602</u>
<b>Cash generated from operations</b>		<u>(214,370)</u>	<u>85,602</u>
<b>Net increase in cash and cash equivalents</b>		<u>(214,370)</u>	<u>85,603</u>
<b>Cash and cash equivalents at 1 January</b>		<u>1,332,470</u>	<u>1,246,867</u>
<b>Cash and cash equivalents at 31 December</b>	<b>24</b>	<u><u>1,118,100</u></u>	<u><u>1,332,470</u></u>

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**1. KEY MANAGEMENT COMPENSATION**

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

	2022	2021
	€	€
Wages and salaries	70,970	72,973
Pension costs	2,129	2,096
	<u>73,099</u>	<u>75,069</u>

**2. INCOME**

The income for the financial year has been derived from:-

	2022	2021
	€	€
Republic of Ireland	1,401,704	1,256,401
Rest of the World	265,423	11,769
	<u>1,667,127</u>	<u>1,268,170</u>

Income attributable to geographical markets outside the Republic of Ireland amounted to 16% for the financial year.

**3. GENERAL INFORMATION**

Volunteering Ireland is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Regus House, Harcourt Centre, Harcourt Road, Dublin 2, D02 HW77, 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.

The company is a public benefit entity whose primary objective is to support, promote and celebrate volunteering in the community. The company's primary objective is of social benefit, whose equity is applied to supporting the company's primary objectives.

**4. 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 format to properly reflect and disclose the activities of the organisation.

# Volunteering Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 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 financial year ended 31 December 2022 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".

### 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.

### 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.

### Donations and legacies

Donations and legacies or voluntary income, represents grant income of a general nature that funds core activities and includes donations. They are credited to income in the period in which they are receivable.

### 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 Government and other co-funders typically include one or more 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 an amount equal to the related expenditure, to the extent that it is reimbursable by the donor, as income.



# Volunteering Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

- 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.

### Deferred income

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

### 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 the passage of time is recognised as interest expense.

### 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 includes 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.

# Volunteering Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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 the Statement of Financial Activities where there is a reasonable assurance that the grant will be received, and the company has complied with all attached conditions.

Capital grants, if received, are initially recognised as deferred income on the balance sheet and credited to the Statement of Financial Activities 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.

## 5. 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's 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 amounts 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.

#### Income Recognition:

In applying the income recognition principles of the Charities SORP, judgements are occasionally required to ascertain whether a grant agreement is performance or non-performance based. This is done using established criteria that are applied consistently across all funding instruments and from one period to the next. Furthermore, where grant agreements are found to be performance based, judgements are required as to the level of income that should be recognised for the year. The organisation typically uses incurred expenditure as the most appropriate basis to measure progress on grant agreements and to recognise the related income.

# Volunteering Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

This is done in conjunction with a qualitative assessment of the status of the underlying projects in order to ensure this represents the most appropriate basis of recognition. All judgements are made at the individual grant level and are subject to appropriate review and approval processes.

### 6. GOING CONCERN

The 2023 budget and operational plan reflects a conservative approach. Unrestricted income for 2023 is expected to increase by 53% on 2022 income, largely due to income expected from corporate volunteering projects.

VI is grateful to all its funders for their continued support.

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2023 and beyond.

Assumptions made include:

- Core funding has been secured for 2023;
- Other funding agreements are in place for 2023 and beyond;
- The company has sufficient reserves; and
- The company has taken measures to adjust working practices and client contacts that facilitate remote working and takes into account required health measures.

The current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

### 7. INCOME

7.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Core funding	352,772	-	352,772	351,960

Included within donations and legacies income is donations of €972 (2021: €160).

7.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Promotions and events	62,922	-	62,922	39,606
Programmes and training	476,323	774,380	1,250,703	876,602
	<u>539,245</u>	<u>774,380</u>	<u>1,313,625</u>	<u>916,208</u>

7.3 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Sundry income	727	3	730	2

## Volunteering Ireland

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

8.1	EXPENDITURE CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
	Promotions and events	83,909	-	213,904	297,813	284,136
	Programmes and training	1,063,047	-	357,004	1,420,051	917,781
		<u>1,146,956</u>	<u>-</u>	<u>570,908</u>	<u>1,717,864</u>	<u>1,201,917</u>

Of the expenditure on charitable activities, €787,254 (2021: €707,014) represents restricted activities.

8.2	OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
	Sundry expenses	2,081	-	-	2,081	999
		<u>2,081</u>	<u>-</u>	<u>-</u>	<u>2,081</u>	<u>999</u>

Of the expenditure on other expenditure, €Nil (2021: €221) represents restricted activities.

8.3	SUPPORT COSTS	Charitable Activities €	2022 €	2021 €
	Salaries and staff costs	465,009	465,009	393,213
	Premises and administration	51,591	51,591	83,535
	Professional services	26,216	26,216	37,776
	Audit fees	7,934	7,934	7,319
	Board expenses	732	732	230
	Organisational development	19,426	19,246	-
		<u>570,908</u>	<u>570,908</u>	<u>522,073</u>

Support costs represent operating expenses that are shared across more than one activity of the charity. Support costs as detailed below, are apportioned towards the activity they support, and are reflected in the overall figures shown in the Statement of Financial Activities.

In 2022, support costs represent €570,908 (2021: €522,073) of overall expenditure of €1,719,945 (2021: €1,202,916). The remaining €1,149,037 (2021: €680,843) is expenditure directly attributable to that activity.

#### 9. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2022 €	2021 €
Salaries and staff costs	Staff time	465,009	393,213
Premises and administration	Staff time	51,591	83,535
Professional services	Staff time	26,216	37,776
Audit fees	Staff time	7,934	7,319
Board expenses	Staff time	732	230
Organisational development	Staff time	19,426	-
		<u>570,908</u>	<u>522,073</u>

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>10. NET INCOME</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Net Income is stated after charging/(crediting):</b>		
Auditor's remuneration:	<b>7,934</b>	<b>7,319</b>
- audit services	<u>          </u>	<u>          </u>

**11. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Chief Executive Officer	<b>1</b>	<b>1</b>
Project management	<b>14</b>	<b>10</b>
Administration	<b>2</b>	<b>2</b>
	<u>          </u>	<u>          </u>
	<b>17</b>	<b>13</b>
	<u>          </u>	<u>          </u>

The staff costs comprise:

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>632,397</b>	<b>508,704</b>
Social security costs	<b>68,397</b>	<b>56,049</b>
Pension costs	<b>10,960</b>	<b>9,370</b>
	<u>          </u>	<u>          </u>
	<b>711,754</b>	<b>574,123</b>
	<u>          </u>	<u>          </u>

The Chief Executive Officer (CEO) is the highest earning employee and only employee in receipt of income of more than €60,000. The CEO avails of the 3% defined contribution pension available to all staff (once probation has passed) and is not in receipt of any other remuneration or benefit-in-kind.

Income protection insurance is paid for employees.

**12. 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:

	<b>Number of</b>	<b>Number of</b>
	<b>Employees</b>	<b>Employees</b>
Salary band €70,001 - €80,000	<b>1</b>	<b>1</b>
	<u>          </u>	<u>          </u>
	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**13. DEBTORS**

Trade debtors	152,699	88,604
Other debtors	4,173	1,722
Prepayments	40,712	5,796
Accrued Income	52,042	6,800
	<u>249,626</u>	<u>102,922</u>

**14. CREDITORS**

	2022	2021
Amounts falling due within one year	€	€
Trade creditors	78,784	23,097
Taxation and social security costs	17,872	14,258
Other creditors	243,426	424,934
Accruals	108,849	24,924
Deferred Income	594,680	571,246
	<u>1,043,611</u>	<u>1,058,459</u>

**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.

Pension costs are unrestricted.

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**16. GRANTS**

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
<b>Agency</b>	None
<b>Grant Programme</b>	Core funding
<b>Purpose of the Grant</b>	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
<b>Term</b>	2022
<b>Total Fund</b>	Total grant award was €351,800
<b>Income</b>	€351,800 in the financial year
<b>Expenditure</b>	€351,800 in the financial year
<b>Fund deferred at financial year end</b>	€Nil deferred at financial year end (2021: €Nil)
<b>Received in the financial year</b>	€351,800 received in the financial year
<b>Capital Grant</b>	There was no capital element to the grant awarded
<b>Restriction on use</b>	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"
	An agreed workplan is submitted prior to funding being granted, and an annual report is submitted each year

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	None
Grant Programme	National Volunteering Strategy
Purpose of the Grant	The primary aim of the scheme is to provide funding for the development of a strategy to support the community and voluntary sector in Ireland
Term	2021 to 2025
Total Fund	VI is to receive funding which will vary from year to year
Income	€33,306 in the financial year
Expenditure	€33,306 in the financial year
Fund deferred at financial year end	€146,817 deferred at financial year end (2021: €65,702)
Received in the financial year	€114,421 received in the financial year and €14,897 in unrestricted income
Capital Grant	There was no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes  In addition, €7,750 is unrestricted income in the year, of which €2,500 was deferred from 2021. €9,647 in unrestricted income is deferred at 31 December 2022.  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"  A project report is required as set out in the Agreement



**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**Government Department**

**Department of Rural and Community Development**

Agency

Pobal

Grant Programme

Scheme to Support National Organisations (SSNO)

Purpose of the Grant

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

Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups

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

Term

July 2019 to June 2022

Total Fund

Total grant award is €221,616

Income

€59,241 in the financial year

Expenditure

€59,241 in the financial year

Fund deferred at financial year end

€Nil deferred at financial year end (2021: €9,644)

Received in the financial year

€49,597 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"

Expenditure reports are required every 6 months as set out in Agreement

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>Awarding Body</b>	<b>European Commission</b>
Agency	Erasmus+
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	€3,431 in the financial year
Expenditure	€3,431 in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2021: €Nil)
Received in the financial year	€3,431 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"  An interim and final report is required as set out in the Agreement

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>Awarding Body</b>	<b>Department of Rural and Community Development</b>
Agency	Pobal
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 2022 to June 2025
Total Fund	Total grant award was €219,072
Income	€34,428 in the financial year
Expenditure	€34,428 in the financial year
Fund deferred at financial year end	€2,084 deferred at financial year end (2021: €Nil)
Received in the financial year	€36,512 received in the financial year
Capital Grant	There was 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> <p>Expenditure reports are required every 6 months as set out in Agreement</p>

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	None
Grant Programme	Volunteer Centres formation
Purpose of the Grant	Volunteer Ireland is to facilitate the establishment of new volunteer centres
Term	2019 and extended to 2023
Total Fund	Initially the grant awarded was €252,768 to for the programme, however additional funding is provided to meet the needs of the programme.  In addition to programme spend, funding is distributed in establishing the volunteer centres. This funding is ringfenced and the balance on this funding at 31 December 2022 is €243,037 (2021: €424,537)
Income	€24,279 in the financial year
Expenditure	€24,279 in the financial year
Fund deferred at financial year end	€69,930 deferred at financial year end (2021 : €94,209)
Received in the financial year	€Nil 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"  A project report is required as set out in the Agreement

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

**Government Department**

**Department of Rural and Community Development**

Agency

None

Grant Programme

Volunteer Involving Organisations (VIO) Capacity Building

Purpose of the Grant

This project delivered training to local volunteer centres so they could develop the capacity to deliver training locally

Term

2020 to 2022

Total Fund

Total grant award was €26,825

Income

€15,431 in the financial year

Expenditure

€15,431 in the financial year

Fund deferred at financial year end

€Nil deferred at financial year end (2021: €15,431)

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 was 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"

A project report is required as set out in the Agreement

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	None
Grant Programme	I-VOL Programme
Purpose of the Grant	The aim of this programme is to provide funding to resource the administration of the I-VOL national volunteering database
Term	2022 to 2023
Total Fund	Total grant award was initially €91,340, an additional €91,340 has been granted for 2023
Income	€85,824 in the financial year
Expenditure	€85,824 in the financial year
Fund deferred at financial year end	€5,516 deferred at financial year end (2021: €91,340)
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 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"  A budget is submitted prior to funding being allocated. An annual report is required each year

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	None
Grant Programme	Displaced People of Ukraine
Purpose of the Grant	The purpose of this funding is to provide psychological supports for volunteers and volunteering organisations engaged with people who are displaced arriving from Ukraine
Term	2022 to 2023
Total Fund	Total grant award is €2,952
Income	€1,600 in the financial year
Expenditure	€1,600 in the financial year
Fund deferred at financial year end	€1,352 deferred at financial year end (2021: €Nil)
Received in the financial year	€2,952 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**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	Includes support from various County Councils
Grant Programme	Community Volunteers (Formerly Volunteer Reserve)
Purpose of the Grant	The purpose of this funding is to set up a volunteer reserves programme with the network of volunteer centres to respond quickly to local emergencies
Term	2021 and continues to 2023
Total Fund	Total grant award varies as additional funding has been provided since the original agreement. In addition, local authorities have contributed funding to the programme and that element of funding also varies
Income	€512,565 in the financial year
Expenditure	€512,565 in the financial year
Fund deferred at financial year end	€349,872 deferred at financial year end (2021: €267,836)
Received in the financial year	€586,636 received in the financial year and €102,928 is due to VI at 31 December 2022 (2021: €72,000)
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes  An additional €22,963 was received as unrestricted management fee income for the period  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"  A project report is required as set out in the Agreement



**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>Government Department</b>	<b>European Commission</b>
Agency	Erasmus+
Grant Programme	Powered by V
Purpose of the Grant	The purpose of this funding is to support volunteer-involving organisations and young people to use volunteering to strengthen the culture of the European Community
Term	2022 to 2025
Total Fund	Total grant awarded was €48,800
Income	€855 in the financial year
Expenditure	€855 in the financial year
Fund accrued at financial year end	€855 accrued at financial year end (2021: €Nil)
Received in the financial year	€Nil received in the financial year (2021: €Nil)
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"  A project report is required as set out in the Agreement

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>Government Department</b>	<b>European Commission</b>
Agency	Erasmus+
Grant Programme	Stop Loneliness Start Volunteering
Purpose of the Grant	The purpose of this funding is to address the distress felt by young people following the isolation and loneliness brought on by the COVID-19 pandemic restrictions
Term	2022 to 2025
Total Fund	Total grant awarded was €38,407
Income	€4,196 in the financial year
Expenditure	€4,196 in the financial year
Fund accrued at financial year end	€4,196 accrued at financial year end (2021: €Nil)
Received in the financial year	€Nil received in the financial year (2021: €Nil)
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"  A project report is required as set out in the Agreement

## Volunteering Ireland

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

#### 17. PROJECT FUNDING

During the year, VI received funding from The Wheel for its Training Links Programme which is to run from 2022 to 2024.

	2022 €	2021 €
Training Links (The Wheel)	2,296	-
	<u>2,296</u>	<u>-</u>

The Training Links Programme is intended to provide knowledge and skills to volunteer organisations operating in the digital age. The total grant awarded by The Wheel is €16,407.

As of 31 December 2022, €6,562 has been received and €2,296 has been spent on the programme. In 2022, €2,296 was spent on related activity and a balance of €4,266 remains in deferred income at 31 December 2022 (2021: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

#### 18. FUNDS

##### 18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	311,679	-	311,679
Movement during the financial year	65,254	-	65,254
	<u>376,933</u>	<u>-</u>	<u>376,933</u>
At 31 December 2021	376,933	-	376,933
Movement during the financial year	(52,818)	-	(52,818)
	<u>324,115</u>	<u>-</u>	<u>324,115</u>

##### 18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
Restricted Funds	-	774,383	787,254	12,871	-
	<u>-</u>	<u>774,383</u>	<u>787,254</u>	<u>12,871</u>	<u>-</u>
<b>Unrestricted funds</b>					
Unrestricted Funds	376,933	892,744	932,691	(12,871)	324,115
	<u>376,933</u>	<u>892,744</u>	<u>932,691</u>	<u>(12,871)</u>	<u>324,115</u>
<b>Total funds</b>	<u>376,933</u>	<u>1,667,127</u>	<u>1,719,945</u>	<u>-</u>	<u>324,115</u>

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

**18.3 ANALYSIS OF NET ASSETS BY FUND**

	Current assets	Current liabilities	Total
	€	€	€
Restricted funds	977,064	(977,064)	-
Unrestricted general funds	390,662	(66,547)	324,115
	<u>1,367,726</u>	<u>(1,043,611)</u>	<u>324,115</u>

**19. STATUS**

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while they are members, or within one financial 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.

**20. LEGAL STATUS**

The charity is exempt from including the word "Limited" in its name by virtue of Section 1180 of the Companies Act 2014. The charity is limited by guarantee and has no share capital. Under the guarantee each member has undertaken to contribute, in the event of a winding up, an amount not exceeding the sum of €1. This guarantee continues for one year after individual membership ceases.

**21. DIRECTORS' REMUNERATION**

The directors received no remuneration during the reporting period (2021: €Nil). Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as Directors.

**22. 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 reimbursed Directors during the period were €732 (2021: €230).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2022.

There were no other related party transactions in 2022 or in 2021.

**23. OPERATING LEASE COMMITMENTS**

The organisation entered into a rental agreement which had six months left to run at 31<sup>st</sup> December 2022 valued at €8,259 net of deposit (2021: €Nil).

**24. CASH AND CASH EQUIVALENTS**

	2022 €	2021 €
Cash and bank balances	1,116,936	1,331,306
Cash equivalents	1,164	1,164
	<u>1,118,100</u>	<u>1,332,470</u>

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**25. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the company since the financial year-end.

**26. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on

20 June 2023

**VOLUNTEERING IRELAND**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Volunteering Ireland**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
for the financial year ended 31 December 2022

	Schedule	2022 €	2021 €
<b>Income</b>			
- Donations		972	160
- Core funding - (Dept of Housing, Local Government and Heritage)		351,800	351,800
- Volunteer Centres and Volunteer Information Services affiliation fees		9,950	9,800
- Making it Matter (European Commission)		-	5,800
- Scheme to Support National Organisations (SSNO) (Dept of Rural and Community Development (Pobal))		93,669	62,075
- Volunteer Centres Formation (Dept of Rural and Community Development)		24,279	105,121
- Family Volunteering (European Commission)		3,431	14,673
- Volunteer Involving Organisations (VIO) Capacity Building (Dept of Rural and Community Development)		15,431	20,686
- COVID-19 Stability Fund (Dept of Rural and Community Development)		-	117,208
- National Volunteering Strategy (Dept of Rural and Community Development)		41,056	14,298
- Community Volunteers (Dept of Rural and Community Development)		535,528	386,076
- Training Links (The Wheel)		2,296	-
- Powered by V (EC)		855	-
- Stop Loneliness Start Volunteering (EC)		4,196	-
- Ukraine (Dept of Rural and Community Development)		1,600	-
- I-VOL programme (Dept of Rural and Community Development)		85,824	-
- National Conference		3,020	11,560
- Volunteer Ireland Awards (VIA)		33,902	2,046
- National Volunteering Week (NVW)		6,000	6,000
- Working Even Better Together (WEBT)		9,327	9,307
- Volunteer Centre Awards		20,000	20,000
- Garda vetting		5,845	3,800
- Training and consultancy		25,001	58,950
- Investing in Volunteers (IiV)		-	200
- Corporate Programmes and Events		392,415	68,608
- Sundry income		730	2
		<u>1,667,127</u>	<u>1,268,170</u>
Charitable activities and other expenses	1	<u>(1,719,945)</u>	<u>(1,202,916)</u>
<b>Net (deficit)/surplus</b>		<u><b>(52,818)</b></u>	<u><b>65,254</b></u>

## Volunteering Ireland

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2022

	2022	2021
	€	€
<b>Expenses</b>		
Wages and salaries	632,397	508,704
Social security costs	68,397	56,049
Staff defined contribution pension costs	10,960	9,370
Staff training	3,592	1,446
Volunteer Involving Organisations (VIO) capacity building	4,712	20,686
Volunteer Centres formation	8,340	58,480
Scheme to Support National Organisations (SSNO)	40,241	8,888
Making it Matter	-	64
National Volunteering Strategy	33,306	14,298
Community Volunteers	449,502	310,768
National Conference	1,557	2,890
Volunteer Ireland Awards (VIA)	33,581	2,046
Volunteer Centre Awards	20,700	17,857
National Volunteering Week (NVW)	562	935
Garda vetting	4,965	2,160
Training and consultancy	5,495	2,733
Volunteer Management Programme	-	75
Investing in Volunteers (IIV)	-	126
Volunteer Impact	-	520
Corporate programmes and events	224,834	27,559
Family Volunteering	3,962	1,537
Research	-	16,712
Training Links	246	-
I-VOL programme	36,851	-
Powered by V	855	-
Ukraine	400	-
Stop Loneliness Start Volunteering	3,111	-
Rent and utilities	21,380	19,195
Insurance	2,079	1,884
Office move	639	229
Office supplies	3,441	3,184
Postage and courier	482	59
Marketing and PR	9,498	54,529
Marketing and PR [subcode]	-	(10,895)
Telephone, internet and communications	6,171	5,056
Computer and IT software and hardware	7,901	10,287
Volunteer infrastructure support	1,285	3,245
Affiliations and subscriptions	1,275	3,605
Website maintenance	2,090	982
I-VOL database administration and development	-	8,907
IT development and support	4,362	5,186
HR consulting and support	9,604	2,072
Staff travel and subsistence	5,238	262
Volunteers and intern expenses	92	22
Organisational development	19,426	-
Board expenses	732	230
Financial and professional services	8,885	9,219
Audit fees	7,934	7,319
Bank charges	517	446
Staff benefits	16,784	13,430
General expenses	1,564	553
Depreciation	-	7
	<b>1,719,945</b>	<b>1,202,916</b>