

**Volunteering Ireland**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**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**

<b>Directors</b>	Barbara Kilbride Carmel Murphy Deirdre Kilroy Francis Kehoe Ian Dinan Jane Cassidy Michael Tyndall Michelle Hesso (Appointed 9 April 2024) Orla Blessing Keegan Paul Moriarty Sarah Harte
<b>Chairperson</b>	Carmel Murphy
<b>Company Secretary</b>	Ian Dinan
<b>Chief Executive Officer</b>	Nina Arwitz
<b>Charity Number</b>	CHY 15474
<b>Charities Regulatory Authority Number</b>	20053505
<b>Company Registration Number</b>	362625
<b>Registered Office and Principal Address</b>	Regus House Harcourt Centre Harcourt Road Dublin 2 D02 HW77
<b>Auditors</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4
<b>Principal Bankers</b>	Bank of Ireland 33 Arran Quay Smithfield Dublin 7

# **Volunteering Ireland**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

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 2023.

Volunteering Ireland Company Limited by Guarantee 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 Company Limited by Guarantee".

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 Volunteer Ireland's 2018-2022 strategic plan. VI developed a new strategic plan for 2023-2027 and moved over to that plan from July 1st, 2023. This directors' report will refer to the goals of the 2023-2027 strategic plan, as activity in 2023 was delivered against that. The vision as outlined in the 2023-2027 strategic plan is "an Ireland where volunteering thrives". The mission is "to promote, support and advocate for excellent, accessible and inclusive volunteering."

Volunteering Ireland's core values are:

a) **Integrity**

We place honesty and fairness at the centre of our activities and uphold the highest professional standards.

b) **Inclusion**

We recognise and acknowledge the dignity, worth and potential of people and their ideas, experiences, and talents.

c) **Ambition**

We challenge ourselves, bring innovation, and strive for excellence in everything we do, to achieve the best outcomes for ourselves and all our stakeholders.

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d) Collaboration

We listen, seek and maintain partnerships, and actively participate in the exchange of knowledge and ideas.

## Objectives

Our objectives are our strategic goals.

There are five goals set out in the strategic plan (2023-2027) and each has four outcomes. The five strategic goals are:

- 1) Advocate for volunteering
- 2) Support the Volunteer Centres
- 3) Develop meaningful volunteering
- 4) Raise the profile of volunteering
- 5) Grow and sustain an excellent organisation, consistent with our values

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 and those who accepted the invitation are registered as members.

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 which are reimbursed in accordance with VI's expenses 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 2023. The Board is guided by a Board handbook that was developed in 2014 and is reviewed regularly, most recently in 2022 with an addition to the handbook in November 2023.

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 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

for the financial year ended 31 December 2023

## 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 2022 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". 12 volunteers contributed to VI in 2023 (3 in 2022; 2 in 2021; 2 in 2020). The increase in volunteers contributing to VI in 2023 is due to staff making a concerted effort to engage volunteers in different ways by creating new and flexible volunteer roles. In 2023 volunteers contributed an estimated 1,934 hours valued at €53,803 based on average hourly earnings in Q3 of 2023 (2022: 786 hours valued at €21,788). The people who volunteered for Volunteer Ireland in 2023 had a significant positive impact on several programme areas including data analysis, engaging corporate volunteers, design of materials, the national volunteer management conference and human resources.

## 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. There is a memorandum of understanding in place which is supported by a close working relationship.

## Review of Activities, Achievements and Performance

The charity's achievements as measured against the strategic goals set out in the 2023-2027 strategic plan are detailed further on under 'Achievements and Performance'.

## 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 in 2023 exceeded expenditure by €25,479, whereas in 2022 expenditure exceeded income by €52,818.

## Income

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

VI did not receive money to support local Volunteer Centre awards in 2023 as DRCD decided to manage this directly with VCs (€20,000 in 2022).

The corporate programme brought in a total of €450,451 (€392,415 in 2022). This increase was due to the continued focus on delivering large-scale contracts.

Income from the Pobal Scheme to Support National Organisations (2022-2025) was €72,310 in 2023. The income in 2022 was €59,241 from the previous Pobal Scheme to Support National Organisation funding (2019-2022) and €34,428 from the (2022-2025) grant which commenced in July 2022.

In terms of European funding, income from Powered by V was €17,046 in 2023 (€855 in 2022), this project started at the end of 2022 so a bulk majority of the project work was delivered in 2023.

VI did not receive funding from DRCD towards VC capacity building in 2023 as this project came to an end in 2022 (€15,431 in 2022).

There was no income from DRCD for Volunteer Centres Formation in 2023 (€24,279 in 2022). Most new VCs were set up in 2021 and the last one re-established in 2022.

VI received €121,833 from DRCD as part of the National Volunteering Strategy (€41,056 in 2022), to deliver several projects in 2023: Adding international roles on I-VOL, delivering a project on flexible volunteering, developing a code of conduct for VIOs and volunteers, and exploring legal protection and legal protection in volunteering.

DRCD and Local Authorities also funded the national Community Volunteers programme in the amount of €524,960 (€535,528 in 2022). A majority of this funding was paid back out to the Volunteer Centres, who deliver the project locally. At the end of 2023, 19 Volunteer Centres delivered the Community Volunteer programme, and 3,623 Community Volunteers had been recruited to the programme.

## **Volunteering Ireland DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

VI also received continued funding of €94,929 from DRCD to support the administration of the national volunteering database I-VOL (€85,824 in 2022).

Shared Island Civic Society Fund is a new project on inclusion within volunteer programmes with Volunteer Now, and is to run for 2023 and 2024. During 2023, income was €13,675 (2022: €Nil)

### **Expenditure**

#### Core costs:

Core salary costs increased from €439,303 in 2022 to €485,508 in 2023, primarily due to a staff restructure which resulted in a number of new roles and an increase in staffing e.g. a full-time Finance and Administration Officer and a full-time Communications and Events Officer.

Many core costs increased slightly in 2023 due to inflation. This included insurance, office supplies, financial and professional services, affiliations and subscriptions, IT development and support, audit fees and sundry expenses.

Rent increased from €21,380 in 2022 to €43,640 in 2023. This is due to 2023 being the first full year in our new office and having a gap of three months with no office space 2022 while in-between moves. Monthly rent increased from July 2023.

Organisational development costs decreased from €19,426 in 2022 to €6,594 in 2023 because we undertook the process of developing a new strategic plan in 2022.

#### Non-core costs:

Expenditure on the VI Awards in 2023 was €45,430 (€33,581 in 2022). This increase was due to inflation, as well as the Awards being held in Limerick leading to higher staff travel expenses. In addition, a contractor was engaged to help deliver the event in 2023 due to a gap in staffing.

Spend on VC Awards was €Nil in 2023 (2022: €20,700), as DRCD provided this funding directly to Volunteer Centres rather than through VI as in 2022.

Spend on corporate events increased from €224,834 in 2022 to €250,309 due to the continued growth of this programme.

Expenditure on the National Volunteering Strategy (NVS) in 2023 increased to €112,186 (including associated salary costs), from €33,306 in 2022 as a result of us securing funding to deliver more NVS project activity.

New funding from SSNO was secured for 2022-2025 starting in July 2022. Expenditure in 2023 was €64,876, including salary costs, for a full year on the new programme (2022: €31,356 for a 6-month period of the new programme, and an additional €63,195 for the final 6 months of programme SSNO 2019-2022).

The VIO capacity building project came to an end in 2022 so there was no spend against this project in 2023 (€20,142, including salary costs, in 2022).

The Volunteer Centre Formation project came to an end in 2022. There was no spend on this project in 2023 (2022: €24,279, including salary costs).

Expenditure on the Community Volunteers programme was similar in 2023. There was a slight decrease to €500,189 (including salaries) from €512,565 in 2022. The project continued at a similar rate as in 2022 with some new Volunteer Centres coming on board. By the end of 2023, 19 Volunteer Centres delivered the Community Volunteers programme locally, recruiting 3,623 Community Volunteers.

### **Financial Results**

At the end of the financial year the charity had gross assets of €1,309,770 (2022 - €1,367,726) and gross liabilities of €960,176 (2022 - €1,043,611). The net assets of the charity have increased by €25,479.

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## 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:

- the risks associated with each stream of income and expenditure being different from that budgeted;
- the planned activity level; and
- the organisation's commitments.

This policy is reviewed annually. At 31 December 2023, unrestricted free reserves are €349,594 which equates to approximately 7-8 months' core expenditure (2022: reserves of €324,115 equating to approximately 6 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 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 2024 has been confirmed at €378,185 (2023: €351,800).

In 2024, VI anticipates similar income levels as in 2023 for the National Conference, Awards, National Volunteer Week and SSNO. It's expected there will be a 10% drop in corporate income.

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 ensures volunteers are trained and ready to respond to future emergencies. VI will continue to deliver the national Community Volunteers programme in partnership with Volunteer Centres, which will see a total estimated income of €325,000 from DRCD and Local Authorities in 2024.

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 confirmed for these projects in 2024 totals €100,074. In addition, through the National Volunteering Strategy, DRCD will fund the national database i-VOL in the amount of €91,340 in 2024.

We are involved in three European projects funded as follows in 2023: Stop Loneliness, Start Volunteering with an income of €15,363, Powered by V with income of €14,640, and Training European Mentors/Team IV with an income of €23,166.

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

## Reference and Administrative details

The company is a registered charity with the Charities Regulatory Authority, No 20053505. The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No 15474. The company's registered number with the Companies Registration Office is 362625. The registered office of the company is Regus House, Harcourt Centre, Harcourt Road, Dublin 2, D02 HW77.

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 below and on page 3.

The names and addresses of the company's auditor and banker are also set out on page 3.



# Volunteering Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Directors and Secretary

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

Barbara Kilbride  
Carmel Murphy  
Deirdre Kilroy  
Francis Kehoe  
Ian Dinan  
Jane Cassidy  
Michael Tyndall  
Michelle Hesso (Appointed 9 April 2024)  
Orla Blessing Keegan  
Paul Moriarty  
Sarah Harte

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 throughout 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 The Charities Governance Code and is compliant with the following:

- The Companies Act 2014
- 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 Goal 1: Advocate for Volunteering

#### Outcome 1.1:

Volunteering supported through the development and implementation of a second National Volunteering Strategy (NVS)

(a) In 2023 we actively engaged with the National Volunteering Strategy subgroup and implementation group meetings with staff attending 6 meetings organised by DRCD throughout the year.

(b) On the national volunteering database I-VOL, VI upgraded the Organisation Community Salesforce Experience website and implemented a project to include international volunteering opportunities on the database. VI commenced discussions with DRCD for additional funding for I-VOL and the need for a Business Analyst to lead this work.

(c) VI supported the delivery of several projects as part of the NVS and delivered 13 reports to DRCD for projects currently funded through the NVS, covering 9 actions in the strategy.

#### Outcome 1.2:

Changes to policy that positively affect volunteering (e.g. in areas such as education, health)

(a) VI met with the Charities Regulator in October and discussed research, policy on paying volunteer expenses, challenges in recruiting Board members and charities submitting annual returns.

(b) VI engaged proactively with the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) on the role of volunteering in supporting integration of new arrivals. VI met with DCEDIY officials at several events including; the launch of the Action Plan Against Racism; a showcase event on integration at Croke Park in June, and a consultation on the Migrant Integration Strategy in November.

## **Volunteering Ireland**

# **DIRECTORS' ANNUAL REPORT**

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(c) VI responded to public consultations that affect volunteering with responses submitted to the Law Reform Commission's consultation in relation to the liability of clubs, societies and other unincorporated associations; the public consultation on the Migrant Integration Strategy; and a consultation on the next Sport Action Plan.

(d) VI developed links with Sport Ireland to discuss a role for VI in delivering elements of their Volunteering in Sport Policy.

Outcome 1.3:

Barriers to volunteering reduced

(a) VI fed into research delivered by BDO and commissioned by DRCD as part of the National Volunteering Strategy, on insurance and volunteering.

(b) VI and Volunteer Now, secured funding from the Shared Island Civic Society Fund to deliver and disseminate research on "Inclusion in Volunteer Programmes" focused on learning from volunteer involving organisations that do this well.

(c) VI continued to engage with the Skills Summary project led by NYCI and Spun Out, attending 2 meetings as a member of the steering group.

Outcome 1.4:

Government demonstrating their commitment by investing resources in volunteering

(a) VI sought confirmation from DRCD regarding long-term funding for key NVS actions currently being delivered by VI through NVS funding. VI and engaged in conversations with DRCD regarding a new funding model for VI.

(b) VI supported VCs in securing additional funding from DRCD from 2024. As part of a funding model review, VCs were given a significant increase in funding in 2023 with a 7.5% inflation increase at the start of 2023 and an additional 10% funding increase for 2023, at end of 2023. There was confirmation that this funding would continue in 2024.

(c) VI maintained a good relationship with DRCD attending several meetings throughout the year with key DRCD Officials and as well as a number of several meetings with Minister Joe O'Brien. This included a meeting called by the Minister on community engagement around new arrivals; attendance at a DCEDIY event showcasing migrant integration; and a climate action showcase event in November where CEO Nina Arwitz also spoke about Community Volunteers as part of a panel.

### **Achievement on Strategic Goal 2: Support the Volunteer Centres**

Outcome 2.1:

The national volunteering database enhanced to meet the needs of Volunteer Centres

(a) VI led in the day-to-day administration of the I-VOL database, responding to 340 issues/support cases raised by the Volunteer Centres. Data storage was monitored and Salesforce updates such as Multi Factor Authentication (MFA) were implemented across all centres.

(b) VI provided 103 training hours over 26 Zoom training sessions to VCs. We offered general support around using the system and for each new development implemented on I-VOL we provided a 'myTrailhead' how-to guide with accompanying video and Zoom training session. 10 new training modules were added for Organisation Community upgrade, Community Volunteers, and International Volunteer Opportunities.

(c) We hosted and managed the I-VOL Regional Representative Committee with 5 meetings held throughout the year to discuss implementation of development ideas by the network and issues agreed upon for development by the quality committee.

(d) VI secured funding for 120 Salesforce licences from DRCD, worth over 40K to the network of VCs, and negotiated a favorable price for the licenses from Salesforce.

(e) VI completed a project under the NVS Action 45 to host international roles on I-VOL in partnership with Comhlámh.

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### Outcome 2.2:

Proactive and responsive activities took place to address the training and continuous professional development needs of Volunteer Centre personnel

(a) We provided leadership and support to VCs delivering training through the Training & Capacity Building Team with 18 members from VCs. The Training and Capacity Building Working Group, including 3 members from VCs, developed and finalised a Quality Policy and Procedure early 2023. 99% of trainers found the training network useful.

(b) VI delivered the training on digitalisation and volunteering, funded by Training Links, through 7 in-person sessions and 1 online session attended by 86 Volunteer Centre staff.

### Outcome 2.3:

Enhanced capacity of Volunteer Centres through specialised support in advocacy, communications, training and capacity building, quality, and administration

(a) The Volunteer Network Support Officer (VSNO) continued to provide administrative support to the Volunteer Centre Managers Network (VCMN), 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. An increase to a three-day working week for the VSNO was agreed with the VCs in September.

(b) The new Quality Standards Framework was adopted by Volunteer Centres at the February Volunteer Centre Managers Network meeting. VI provided support to all 8 recently established VCs through in-person, online and phone meetings. VI completed quality reviews in 10 VCs: Roscommon, Leitrim, Offaly, Waterford, Wexford, Laois, Cavan, Kilkenny, Kildare and Cork.

(c) VI delivered and disseminated the results of national VIO (volunteer involving organisations) and volunteer surveys. All VCs were provided with and have ongoing access to national survey dashboards for their own VC and the national statistics.

(d) The Quality Committee continued to meet regularly to manage quality issues arising across the VC network.

### Outcome 2.4:

Greater awareness among decision makers and funders of the vital role Volunteer Centres play as independent organisations that advance volunteering

(a) VI submitted an extensive report to DRCD in Q1 of 2023 on the 2022 Volunteer Centre response to Ukraine.

(b) VI highlighted the role of Volunteer Centres in the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) National Stakeholder Engagement Forum, attending 5 meetings and seeking input from VCs ahead of these meetings. We nominated 7 VCs to attend the DCEDIY event on showcasing projects that support integration through volunteering.

### Outcome 2.5:

National Community Volunteers Programme Delivered

(a) Year 3 of the Community Volunteers programme continued with 20 Volunteer Centres actively participating in the programme, delivering well over 100 local events with their Community Volunteers. Meetings were held with all VCs in Q2 of 2023 to discuss commencement of the programme for those not already underway.

(b) VI provided support to all active VCs in a variety of areas including general queries, training new staff, training for volunteers, developing new processes, chairing steering group meetings and engaging Local Authorities.

(c) VCs were trained by VI in "Train the Trainer" sessions delivered to 47 staff from 23 VCs so that they can deliver induction and core training to Community Volunteers locally.

(d) We developed an online learning platform through Get Feedback with Cobblestone Learning, which provides induction and core training that Community Volunteers can access in their own time. 158 Community Volunteers have completed this training. VI also delivered 26 online training sessions in 2023.

(e) VI hosted regular steering group meetings for VCs providing a "full VIO service" and VCs providing an "enhanced referral service".

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(f) The risk register for the programme was managed and maintained and the project was monitored and evaluated throughout the year.

### **Achievement on Strategic Goal 3: Support Meaningful Volunteering**

#### Outcome 3.1:

People having an opportunity to engage in volunteering that meets their needs and the needs of their community

(a) VI commenced a project to develop and pilot new flexible volunteering opportunities in partnership with VIOs relating to National Volunteering Strategy Actions 1, 13, 53.

(b) A steering group was established to lead on this project, VIOs attended 4 steering group meetings throughout 2023, and 10 VIOs developed 13 flexible roles covering the 8 flexible role types named in the project proposal.

(c) Training was developed on volunteer recruitment specifically to support flexible volunteer opportunities. Two modules were designed and the first was delivered in 2023.

#### Outcome 3.2:

Volunteer involving organisations having the knowledge, skills and competence to engage volunteers

(a) VI delivered 21 calendar training events for 252 attendees, as well as 17 Volunteer Managers Coffee Breaks delivered fortnightly with 131 attendees.

(b) VI adapted all training materials to include reference to informal, short-term, episodic volunteering terminology and examples.

(c) VI delivered 10 training sessions for volunteer involving organisations in partnership with VCs, as part of the capacity building project for VIOs. 5 sessions were on Volunteer Policy and 5 sessions on new training on Supporting Volunteers.

(d) VI delivered bespoke consultancy for 43 VIOs, providing 85 hours of support. 42 training sessions (32 online and 10 in-person) were delivered to 754 participants.

(e) VI held the national volunteer management conference in person in Galway with 141 attendees, (126 tickets sold).

#### Outcome 3.3:

Volunteer involving organisations encouraged and supported to engage a diverse range of volunteers

(a) VI delivered training and resources on involving diverse volunteers as part of National Volunteering Week

(b) VI progressed work on EU projects "Powered by V" and "Stop Loneliness – Start Volunteering" with all commitments and meetings set out for 2023 delivered. Several reports were completed and published for both projects.

#### Outcome 3.4:

Companies and organisations having the knowledge, skills, and competence to engage in meaningful employee volunteering

(a) During 2023 VI delivered a large-scale employee volunteering project for Regeneron, engaging 975 volunteers over 3,189 hours and 70 projects, supporting 28 organisations.

(b) We also delivered a large-scale employee volunteering project via Points of Light for AbbVie, engaging 1,116 volunteers giving 3,635 volunteer hours to 8 projects across Cork, Dublin, Sligo and Westport.

(c) Employee volunteering projects saw 100% volunteer satisfaction, 95% increase in interest in volunteering within the company, 84% 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 delivered 41 Employee Volunteering Information Sessions across the year. 148 employees from 111 companies attended.

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(e) The corporate team received and managed 230 corporate enquiries and 35 host organisation/community partner enquiries. The corporate website pages were developed along with 28 new "How to" guides (13 for companies and 15 for community organisations).

### **Achievement on Strategic Goal 4: Celebrate Volunteering**

#### Outcome 4.1:

Greater understanding among public representatives, policy makers and decision makers of the impact and value of volunteering

(a) In 2023, VI delivered Charity Trustees Week as the key partner in the Charities Regulator campaign. VI met all social media targets, with 6,963 impressions and 309 engagements.

#### Outcome 4.2:

Increased awareness among individuals, families, and groups of how their skills, interests and talents can contribute to their community through volunteering

(a) VI developed 'mini campaigns' outside of our two main communication campaigns, participating in other larger campaigns like Seachtain na Gaeilge and Refugee Week.

(b) VI continued to drive engagement with social media channels on Twitter, Facebook, and LinkedIn and introduced Instagram as another platform. We grew our followers to 13.1k on Twitter, 17.8k on Facebook, 28k on LinkedIn and 1.5k on Instagram.

#### Outcome 4.3:

Increased awareness among under-represented groups that volunteering is a diverse and accessible activity open to all people

(a) VI ran National Volunteering Week 2023 with a focused campaign on diversity and integration. One professional video was produced featuring several individuals, resulting in multiple social media videos. 18 stories were showcased on social media with a social media reach of over 500,000 with 675,000 video views across all channels.

#### Outcome 4.4:

Volunteering is recognised and valued in the media and by the public for the contribution it makes to society

(a) In 2023 we secured general media coverage valued at €1,562,861 PR value with opportunity to see of €6,921,837.

(b) VI maintained a leading position on the We Act partnership campaign, sitting on the steering group and acting as a spokesperson for the campaign.

(c) We held the 2023 VI Awards in December 2023 in Limerick, achieving 551 nominations and €210,366 in media coverage. Awards-related social media content received over 500k impressions.

#### Outcome 4.5:

Increase VI brand and recognition as the national volunteer development organisation and thought leader on volunteering

(a) Renewed VI brand guidelines were implemented across all materials in 2023.

(b) We delivered a marketing plan against the calendar of Volunteer Ireland's services and events for 2023.

(c) The VI website was maintained with regular editing; the employee volunteering webpages were updated, and new guides were added to the website.

(d) VI played a leading role in events and meetings organised by partners, raising the profile of Volunteer Ireland among new and existing audiences. 2023 events included judging Carmichael's Good Governance Awards and Chambers annual Sustainable Business Impact Awards, presenting at the Irish League of Credit Unions, Points of Light and The Wheel annual conferences; and regular meetings with CEOs of five other national infrastructure bodies.

## **Volunteering Ireland DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

### **Achievement on Strategic Goal 5: Grow and Sustain an Excellent Organisation, Consistent with our Values**

#### Outcome 5.1:

Volunteer Ireland as an inclusive organisation whose staff and volunteers are reflective of Irish society

(a) VI identified training for all staff on diversity and inclusion and Plain English, which will be delivered in Q1 of 2024.

#### Outcome 5.2:

Volunteer Ireland having sufficient funding and experienced staff to ensure sustainability, a high-quality service and the achievement of our goals

(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) VI delivered its 2023 funding and reporting requirements to DRCD, and Pobal. Other sponsorship targets were met for National Volunteer Week, the annual Conference and the Awards.

(c) VI engaged proactively with DRCD regarding a new funding model and improved KPIs.

(d) VI developed a funding diversification plan which was presented to the Board in April 2023.

#### Outcome 5.3:

Volunteer Ireland having maintained full compliance with all relevant legislation and regulatory requirements, including the Charities Governance Code

(a) Our 2022 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, implementing a new system for managing invoicing, that cuts down on emails. VI also developed a policy and procedure to introduce a new purchasing system, PLEO, for managing staff expenditure which was approved by the Board.

(c) VI delivered its 2023 reporting requirements to the Charities Regulatory Authority and the CRO. We continued to ensure our compliance with GDPR legislation and completed a full data protection audit of VI including the national volunteering database I-VOL. We also submitted returns to lobbying.ie every four months.

(d) VI delivered a Board review in September 2023 and began recruitment of a new Board member with expertise in diversity and inclusion. We made more space for strategic discussions at Board meetings, as well as engaging more staff at Board meetings.

(e) VI continued to be compliant with the Charity Regulator's Governance Code. We monitored risk as per our risk policy and reviewed this in November 2023. We reviewed and updated organisational policies as per the Policy Review Schedule.

(f) VI finalised the new Strategic Plan for 2023-2027 and developed a corresponding annual work plan.

#### Outcome 5.4:

Volunteer Ireland being a safe, supportive and enjoyable place to work

(a) In 2023, VI completed personal objectives and development plans for each member of the team using new templates to obtain more information and allow staff a greater opportunity to provide feedback.

(b) HR systems were further developed to update staffing records. HR Locker was utilised to include capturing staff training and continuous professional development. The Linea platform was introduced to review policies in line with HR best practice.

(c) VI undertook a team away-day that included volunteering with Team Hope for their annual showbox appeal.

(d) VI reviewed staff salaries, benchmarking against the 5th edition of the National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations 2022, published in November 2022. We introduced new benefits such as 5% matching employer pension contributions and increased staff volunteer day entitlements to 4 days per year that can be taken flexibly.

## Volunteering Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

(e) We continued to deliver our own volunteer programme, which saw 12 volunteers give 1,934 hours. 100% of volunteers with VI in 2023 would recommend volunteering with VI to others.

(f) All team members attended manual handling training in 2023.

(g) We facilitated 7 staff members to attend international learning and networking opportunities and we highlighted various aspects of VI's work regularly at staff meetings.

Outcome 5.5:

Best Practice In Relation to Organisational Processes And Systems

(a) We conducted our annual "review of the year" in early 2023 and developed an associated quality improvement plan as part of our continuous quality improvement.

(b) A new IT provider was identified, and all systems fully moved over to them in Q2 of 2023.

(c) All staff attended a data protection workshop and a "stop the train" admin day for filing and organising, with no regular work was undertaken.

### Going Concern

The 2024 budget and operational plan reflects a conservative approach to income and expenditure. Unrestricted income for 2024 is expected to be €947,366, about 60% of total budgeted income of €1,602,640 (unrestricted income in 2023 was 54% of total income).

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2024 and beyond.

Assumptions made in conducting their assessment include:

- core funding has been secured for 2024 and will see an increase;
- other funding agreements are in place for 2024 and beyond;
- significant programmes without a predetermined end date, are set to continue for the 2024 period at minimum;
- some areas of expenditure can be adjusted when necessary; and
- the company has sufficient reserves.

Although the directors expect a small deficit for 2024, taking into consideration the above assumptions, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

### Environmental, Social and Governance: Corporate Team Sustainability & ESG

When executing projects as part of our large-scale corporate partnerships, VI are striving to support and build relationships with Irish suppliers, to be mindful about packaging and delivery waste and how we can minimise this waste through reducing, reusing and recycling. We have also introduced a new initiative which allows us to use QR codes to make volunteer surveys more accessible and increase response rates. The following steps are being taken by the corporate team to achieve these goals:

(a) The corporate team exclusively purchases second hand boxes from an Irish company to transport the kits we make. These boxes have been pre-used at least once and are for sale as a more environmentally friendly option.

(b) When ordering supplies; suppliers are asked to consolidate orders into as few deliveries as possible to minimise the amount of packaging and delivery waste created by our projects. We always strive to recycle and dispose of waste correctly, so we have developed our own waste signage to be used at projects to encourage volunteers to correctly dispose of the waste materials.

(c) Before we recycle items, we often see if there is a need for them to be re-used or repurposed. An example was baby rattles that arrived in a plastic box, the community partner had no need for the plastic box, so we have repurposed them to store crafting tools. When ordering items, we are conscious about these materials and are actively considering where they can be repurposed.

(d) In October 2023, we used recycled paints created by "Relove Paint", a local social enterprise. We leave excess paint with the schools and often will return unopened paint tins to the shop. We are making a conscious effort to bring any remaining paint to a paint recycling centre.

(e) On our kit packing project in February, 200 kits were assembled to be donated to local primary schools. 100% of items purchased were from Irish suppliers.

**Volunteering Ireland**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

(f) Where possible we try and source products locally, such as stone or compost for planting to reduce the CO2 created from transporting such large deliveries.

(g) Introducing the QR code and immediate follow-up at a project in February 2023 resulted in a survey response rate of 75%, as opposed to a January project where the survey response was 32% without a QR code and delayed follow-up from our corporate partner.

**The Auditors**

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

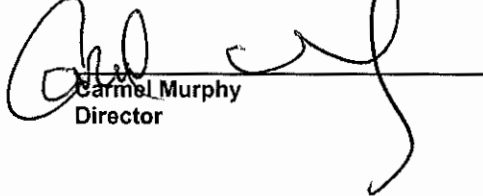
**Statement on Relevant Audit Information**

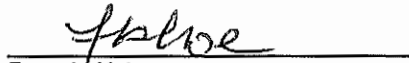
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken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

**Accounting Records**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Regus House, Harcourt Centre, Harcourt Road, Dublin 2, D02 HW77.

Approved by the Board of Directors on 10 JULY 2024 and signed on its behalf by:

  
Carmel Murphy  
Director

  
Francis Kehoe  
Director



## Volunteering Ireland

# DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

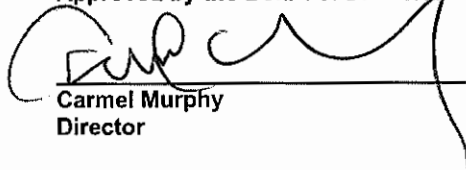
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined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

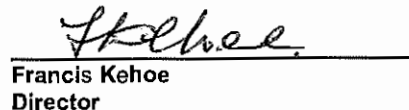
In so far as the directors are aware:

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

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

Approved by the Board of Directors on 10 JULY 2024 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 ('the Charity') for the financial year ended 31 December 2023 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 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 the 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, 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**

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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.

## **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 are not complied with by the charity. 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 set out on page 17, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at:

[www.iaasa.ie/wp-content/uploads/2022/10/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

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

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



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

Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4

2 August 2024

## Volunteering Ireland

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

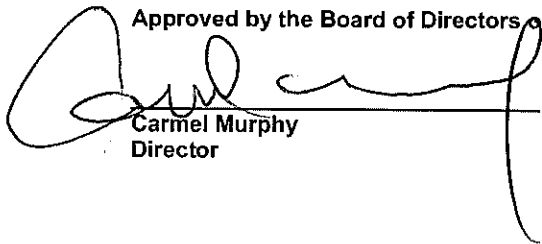
	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and legacies	6.1	351,800	-	351,800	352,772	-	352,772
Charitable activities							
Grant income and other funding	6.2	613,961	834,913	1,448,874	539,245	774,380	1,313,625
Other income	6.3	403	-	403	727	3	730
<b>Total incoming resources</b>		<b>966,164</b>	<b>834,913</b>	<b>1,801,077</b>	<b>892,744</b>	<b>774,383</b>	<b>1,667,127</b>
<b>Expenditure</b>							
Charitable activities	7.1	938,823	835,143	1,773,966	930,610	787,254	1,717,864
Other expenditure	7.2	1,632	-	1,632	2,081	-	2,081
<b>Total Expenditure</b>		<b>940,455</b>	<b>835,143</b>	<b>1,775,598</b>	<b>932,691</b>	<b>787,254</b>	<b>1,719,945</b>
<b>Net income/(expenditure)</b>		<b>25,709</b>	<b>(230)</b>	<b>25,479</b>	<b>(39,947)</b>	<b>(12,871)</b>	<b>(52,818)</b>
Transfers between funds		(230)	230	-	(12,871)	12,871	-
<b>Net movement in funds for the financial year</b>		<b>25,479</b>	<b>-</b>	<b>25,479</b>	<b>(52,818)</b>	<b>-</b>	<b>(52,818)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	20	324,115	-	324,115	376,933	-	376,933
<b>Total funds at the end of the year</b>		<b>349,594</b>	<b>-</b>	<b>349,594</b>	<b>324,115</b>	<b>-</b>	<b>324,115</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 2023

	Notes	2023 €	2022 €
<b>Current Assets</b>			
Debtors	14	245,906	249,626
Cash and cash equivalents	15	1,063,864	1,118,100
		<u>1,309,770</u>	<u>1,367,726</u>
<b>Creditors: Amounts falling due within one year</b>	16	<b>(960,176)</b>	<b>(1,043,611)</b>
<b>Net Current Assets</b>		<u>349,594</u>	<u>324,115</u>
<b>Total Assets less Current Liabilities</b>		<u>349,594</u>	<u>324,115</u>
<b>Funds</b>			
General fund (unrestricted)		349,594	324,115
<b>Total funds</b>	20	<u>349,594</u>	<u>324,115</u>

Approved by the Board of Directors on 10 JULY 2024 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 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		25,479	(52,818)
		<u>25,479</u>	<u>(52,818)</u>
Movements in working capital:			
Movement in debtors		3,720	(146,704)
Movement in creditors		(83,435)	(14,848)
		<u>(54,236)</u>	<u>(214,370)</u>
Cash used in operations		(54,236)	(214,370)
<b>Net decrease in cash and cash equivalents</b>		(54,236)	(214,370)
<b>Cash and cash equivalents at the beginning of the year</b>		1,118,100	1,332,470
<b>Cash and cash equivalents at the end of the year</b>	15	<u>1,063,864</u>	<u>1,118,100</u>

# Volunteering Ireland

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Volunteering Ireland is a company limited by guarantee incorporated in 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.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

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

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

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

#### **Format:**

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

#### **True and fair view:**

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

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2017 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.

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

continued

for the financial year ended 31 December 2023

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

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

**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.



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

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for the financial year ended 31 December 2023

**Expenditure**

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

**Costs of charitable activities**

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

**Short term benefits**

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

**Provisions**

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

**Tangible fixed assets and depreciation**

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

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

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

Equipment	- 25% Straight line
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**Debtors**

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

**Creditors**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Cash at bank and in hand**

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

**Taxation**

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

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

**Grants receivable**

Grants are recognised at their fair value in 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

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

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

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

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

**Impairment of debtors:**

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

**Accruals:**

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

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

**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. 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.

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

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for the financial year ended 31 December 2023

**4. GOING CONCERN**

The 2024 budget and operational plan reflects a conservative approach to income and expenditure. Unrestricted income for 2024 is expected to be €947,366, about 60% of total budgeted income of €1,602,640 (unrestricted income in 2023 was 54% of total income).

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2024 and beyond.

Assumptions made in conducting their assessment include:

- core funding has been secured for 2024 and will see an increase;
- other funding agreements are in place for 2024 and beyond;
- significant programmes without a predetermined end date, are set to continue for the 2024 period at minimum;
- some areas of expenditure can be adjusted when necessary; and
- the company has sufficient reserves.

Although the directors expect a small deficit for 2024, taking into consideration the above assumptions, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

**5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**6. INCOME**

<b>6.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2023 €</b>	<b>2022 €</b>
Core funding	351,800	-	351,800	352,772

Included within donations and legacies income is donations of €Nil (2022: €972)

<b>6.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2023 €</b>	<b>2022 €</b>
<b>Grants from governments and other co-funders:</b>				
Promotions and Events	70,858	-	70,858	62,922
Programmes and Training	543,103	834,913	1,378,016	1,250,703
	<u>613,961</u>	<u>834,913</u>	<u>1,448,874</u>	<u>1,313,625</u>

<b>6.3 OTHER INCOME</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2023 €</b>	<b>2022 €</b>
Sundry income	403	-	403	730

**7. EXPENDITURE**

<b>7.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2023 €</b>	<b>2022 €</b>
Promotions and Events	109,014	-	192,907	301,921	297,813
Programmes and Training	1,118,960	-	353,085	1,472,045	1,420,051
	<u>1,227,974</u>	<u>-</u>	<u>545,992</u>	<u>1,773,966</u>	<u>1,717,864</u>

Of expenditure on charitable activities, €835,143 represents restricted activities (2022: €787,254).

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

continued

for the financial year ended 31 December 2023

7.2 OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Sundry expenses	-	1,632	-	1,632	2,081

Of expenditure on other expenditure, €Nil represents restricted activities (2022: €Nil).

7.3 SUPPORT COSTS	Charitable Activities €	2023 €	2022 €
Professional services	30,059	30,059	26,216
Premises and administration	64,007	64,007	51,591
Salaries and staff costs	433,894	433,894	465,009
Audit fees	9,489	9,489	7,934
Organisational development	6,594	6,594	19,426
Board expenses	1,949	1,949	732
	<u>545,992</u>	<u>545,992</u>	<u>570,908</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 2023, support costs represent €545,992 (2022: €570,908) of overall expenditure of €1,775,598 (2022: €1,719,945). The remaining €1,229,606 (2022: €1,149,037) is expenditure directly attributable to that activity.

8. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2023 €	2022 €
Professional services	Staff time	30,059	26,216
Premises and administration	Staff time	64,007	51,591
Salaries and staff costs	Staff time	433,894	465,009
Audit fees	Staff time	9,489	7,934
Organisational development	Staff time	6,594	19,426
Board expenses	Staff time	1,949	732
		<u>545,992</u>	<u>570,908</u>

**9. INCOME**

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

	2023 €	2022 €
Republic of Ireland	1,485,907	1,401,704
Rest of the World	315,169	265,423
	<u>1,801,076</u>	<u>1,667,127</u>

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

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

continued

for the financial year ended 31 December 2023

**10. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2023 Number	2022 Number
Project management	14	14
Chief Executive Officer	1	1
Administration	3	2
	<u>18</u>	<u>17</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	647,678	632,397
Social security costs	70,965	68,397
Pension costs	20,341	10,960
	<u>738,984</u>	<u>711,754</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 5% 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.

**11. KEY MANAGEMENT COMPENSATION**

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

	2023 €	2022 €
Wages and salaries	74,360	70,970
Pension costs	3,600	2,129
	<u>77,960</u>	<u>73,099</u>

**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:

	2023 Number of Employees	2022 Number of Employees
Salary band €70,001 - €80,000	<u>1</u>	<u>1</u>

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

for the financial year ended 31 December 2023

continued

**13. TANGIBLE FIXED ASSETS**

	<b>Equipment</b>
	<b>€</b>
<b>Cost</b>	
At 31 December 2023	784
<b>Depreciation</b>	
At 31 December 2023	784
<b>Net book value</b>	
At 31 December 2023	-

**14. DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Trade debtors	153,015	152,699
Other debtors	8,892	4,173
Prepayments	67,805	40,712
Accrued Income	16,194	52,042
	<u>245,906</u>	<u>249,626</u>

**15. CASH AND CASH EQUIVALENTS**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	1,062,700	1,116,936
Cash equivalents	1,164	1,164
	<u>1,063,864</u>	<u>1,118,100</u>

**16. CREDITORS**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
<b>Amounts falling due within one year</b>		
Trade creditors	107,680	78,784
Taxation and social security costs	19,016	17,872
Other creditors	371,836	243,426
Accruals	66,948	108,849
Deferred Income	394,696	594,680
	<u>960,176</u>	<u>1,043,611</u>

**17. 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.

Of the €20,341 pension charge for the year, €4,959 is restricted (2022: €Nil restricted of €10,960 charge).

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

continued

for the financial year ended 31 December 2023

**18. GRANTS**

**Government Department**

**Department of Rural and Community Development**

Agency

None

Grant programme

Core funding

Purpose of the grant

Core funding is provided by the Department of Rural and Community Development to support a percentage of the core running costs of Volunteer Ireland and in doing so, support the various programmes and initiatives undertaken by the Charity in the achievement of its aims and objectives. These Core running costs are analysed in the supplementary information

Term

2023

Total fund

Total grant award was €351,800

Income

€351,800 in the financial year

Expenditure

€351,800 in the financial year

Fund deferred at financial year end

€Nil deferred at financial year end (2022: €Nil)

Received in the financial year

€351,800 received in the financial year

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is unrestricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

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 2023

continued

**Government Department**

**Department of Rural and Community Development**

Agency

None

Grant programme

National Volunteering Strategy

Purpose of the grant

The primary aim of the scheme is to provide funding for the delivery of actions within the National Volunteering Strategy

Term

2021 to 2025

Total fund

Funding levels vary year to year

Income

€121,833 in the financial year

Expenditure

€112,186 in the financial year

Fund deferred at financial year end

€118,839 deferred at financial year end (2022: €146,817)

Received in the financial year

€95,075 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 with the exception of €9,647 which is unrestricted income

€10,867 of income financed the I-VOL Development project

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



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

for the financial year ended 31 December 2023

continued

<b>Government Department</b>	<b>Department of Foreign Affairs</b>
Agency	None
Grant programme	Shared Island Civic Society Fund
Purpose of the grant	The primary aim of this programme is to promote practical North South cooperation and engagement through civic societies
Term	2023 to 2024
Total fund	Total grant award is €24,850
Income	€13,675 in the financial year
Expenditure	€13,675 in the financial year
Fund deferred at financial year end	€11,175 deferred at financial year end (2022: €Nil)
Received in the financial year	€24,850 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 project report is required as set out in the agreement

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

<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	€72,310 in the financial year
Expenditure	€65,876 in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2022: €2,084)
Received in the financial year	€68,259 received in the financial year. €1,967 is due to VI at 31 December 2023 (2022: €Nil)
Capital grant	There was no capital element to the grant awarded
Restriction on use	<p>The grant is restricted for these purposes with the exception of €6,434 which is unrestricted income</p> <p>Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate</p> <p>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 the agreement</p>

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

for the financial year ended 31 December 2023

continued

**Government Department**

**European Commission**

Agency

None

Grant programme

TEAM IV

Purpose of the grant

This project aims to contribute to the social inclusion of people with disabilities

Term

2023 to 2026

Total fund

Total grant award is €78,800

Income

€105 in the financial year

Expenditure

€105 in the financial year

Fund deferred at financial year end

€31,295 deferred at financial year end (2022: €Nil)

Received in the financial year

€31,400 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 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 grant agreement

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

for the financial year ended 31 December 2023

continued

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	None
Grant programme	I-VOL Development
Purpose of the grant	This project seeks to develop an organisational volunteering hub
Term	2023
Total fund	Total grant award is €10,867
Income	€4,133 in the financial year
Expenditure	€4,133 in the financial year
Fund deferred at financial year end	€6,734 deferred at financial year end (2022: €Nil)
Received in the financial year	€10,867 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 project report is required

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

for the financial year ended 31 December 2023

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	Funding levels vary year to year
Income	€94,929 in the financial year
Expenditure	€94,929 in the financial year
Fund deferred at financial year end	€133,651 deferred at financial year end (2022: €5,516)
Received in the financial year	€223,064 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 2023

<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	€1,100 in the financial year
Expenditure	€1,100 in the financial year
Fund deferred at financial year end	€252 deferred at financial year end (2022: €1,352)
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"

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

for the financial year ended 31 December 2023

continued

<b>Government Department</b>	<b>Department of Rural and Community Development</b>
Agency	Includes support from various Local Authorities
Grant programme	Community Volunteers
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 continued
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	€524,960 in the financial year
Expenditure	€500,189 in the financial year
Fund deferred at financial year end	€22,823 deferred at financial year end (2022: €349,872)
Received in the financial year	€162,911 received in the financial year and €35,000 due to VI at 31 December 2023 (2022: €102,928 due to VI)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes with the exception of €24,771 which is unrestricted income
	Total income for the programme is a mixture of department funding and local authority funding
	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 2023

continued

<b>Awarding Body</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	€17,046 in the financial year
Expenditure	€17,406 in the financial year
Fund accrued at financial year end	€8,141 is due to VI at financial year end (2022: €855)
Received in the financial year	€9,760 received in the financial year (2022: €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 2023

continued

<b>Awarding Body</b>	<b>European Commission</b>
Agency	Erasmus+
Grant programme	Stop Lonelines 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	€11,596 in the financial year
Expenditure	€11,596 in the financial year
Fund accrued at financial year end	€429 is due to VI at financial year end (2022: €4,196)
Received in the financial year	€15,363 received in the financial year (2022: €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

**19. PROJECT FUNDING**

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

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Training Links (The Wheel)	<u>14,078</u>	<u>2,296</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 €16,374.

As of 31 December 2023, €14,733 has been received and €16,604 has been spent on the programme. A balance of €Nil remains in deferred income at 31 December 2023 (2022: €4,266). €1,641 is due to VI at 31 December 2023.

There was no capital element to the grant awarded. The grant is restricted for these purposes.

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

for the financial year ended 31 December 2023

continued

**20. FUNDS**

**20.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Total Funds €
At 1 January 2022	376,933	376,933
Movement during the financial year	(52,818)	(52,818)
At 31 December 2022	324,115	324,115
Movement during the financial year	25,479	25,479
At 31 December 2023	<u>349,594</u>	<u>349,594</u>

**20.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted Funds	-	834,913	835,143	230	-
Unrestricted funds	324,115	966,164	940,455	(230)	349,594
Unrestricted Funds	324,115	966,164	940,455	(230)	349,594
<b>Total funds</b>	<u>324,115</u>	<u>1,801,077</u>	<u>1,775,598</u>	<u>-</u>	<u>349,594</u>

**20.3 ANALYSIS OF NET ASSETS BY FUND**

	Current assets €	Current liabilities €	Total €
Restricted funds	907,167	(907,167)	-
Unrestricted general funds	402,603	(53,009)	349,594
	<u>1,309,770</u>	<u>(960,176)</u>	<u>349,594</u>

**21. 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 its 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. This guarantee continues for one year after individual membership ceases.

**22. OPERATING LEASE COMMITMENTS**

A rental lease is in effect until 30 June 2024 valued at €13,719 net of deposit (2022: €11,111).

**23. 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. ceases.

**24. DIRECTORS' REMUNERATION**

The directors received no remuneration during the reporting period (2022: €Nil). Directors are not remunerated.

**Volunteering Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**25. 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 €1,010 (2022: €732).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2023.

There were no other related party transactions in 2023.

**26. POST-BALANCE SHEET EVENTS**

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

**27. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on  
.....10.....JULY.....2024

**VOLUNTEERING IRELAND**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**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 2023

	Schedule	2023 €	2022 €
Income			
- Donations		-	972
- Core funding (DHLGH)		351,800	351,800
- Volunteer Centres affiliation fees		10,150	9,950
- Scheme to Support National Organisations (SSNO) (DRCD)		72,310	93,669
- Volunteer Centres Formation (DRCD)		-	24,279
- Family Volunteering (EC)		-	3,431
- Volunteer Involving Organisations (VIO) (DRCD)		-	15,431
- National Volunteering Strategy (DRCD)		121,833	41,056
- Community Volunteers (DRCD)		524,960	535,528
- Training Links (The Wheel)		14,078	2,296
- Powered by V (EC)		17,046	855
- Stop Loneliness Start Volunteering (EC)		11,596	4,196
- Ukraine (DRCD)		1,100	1,600
- I-VOL programme (DRCD)		94,929	85,824
- Shared Island Civic Society Fund (EC)		13,675	-
- TEAM IV (EC)		105	-
- I-VOL development (DRCD)		4,133	-
- National Conference		15,460	3,020
- Volunteer Ireland Awards (VIA)		39,990	33,902
- National Volunteering Week (NVW)		15,408	6,000
- Working Even Better Together (WEBT)		10,669	9,327
- Volunteer Centre Awards		-	20,000
- Garda vetting for Senior Alert Scheme (SAS)		4,015	5,845
- Training and consultancy		26,966	25,001
- Corporate Programmes and Events		450,451	392,415
- Sundry income		403	730
		<u>1,801,077</u>	<u>1,667,127</u>
Charitable activities and other expenses	1	<u>(1,775,598)</u>	<u>(1,719,945)</u>
<b>Net surplus/(deficit)</b>		<u><u>25,479</u></u>	<u><u>(52,818)</u></u>

## Volunteering Ireland

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

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

for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Expenses</b>		
Wages and salaries	647,678	632,397
Social security costs	70,965	68,397
Staff defined contribution pension costs	20,341	10,960
Staff training	4,688	3,592
Volunteer Involving Organisations (VIO) capacity building	-	4,712
Volunteer Centres formation	-	8,340
Scheme to Support National Organisations (SSNO)	15,165	40,241
National Volunteering Strategy	35,785	33,306
Community Volunteers	439,179	449,502
National Conference	10,916	1,557
Volunteer Ireland Awards (VIA)	45,430	33,581
Volunteer Centre Awards	-	20,700
National Volunteering Week (NVW)	6,950	562
Garda vetting for Senior Alert Scheme (SAS)	1,350	4,965
Training and consultancy	7,638	5,495
Corporate programmes and events	250,309	224,834
Family Volunteering	-	3,962
Training Links	9,910	246
I-VOL programme	42,337	36,851
Powered by V	3,046	855
Ukraine	1,100	400
Stop Loneliness Start Volunteering	4,616	3,111
I-VOL Development	4,133	-
Shared Island Civic Society Fund	11,200	-
TEAM IV	105	-
Rent and utilities	43,640	21,380
Insurance	3,056	2,079
Office move	-	639
Office supplies	764	3,441
Postage and courier	72	482
Marketing and PR	8,693	9,498
Telephone, internet and communications	4,722	6,171
Computer and IT software and hardware	3,060	7,901
Volunteer infrastructure support	6,525	1,285
Affiliations and subscriptions	4,763	1,275
Website maintenance	3,738	2,090
IT development and support	8,680	4,362
HR consulting and support	3,837	9,604
Staff travel and subsistence	4,424	5,238
Volunteers and intern expenses	225	92
Organisational development	6,594	19,426
Board expenses	1,949	732
Financial and professional services	9,041	8,885
Audit fees	9,489	7,934
Bank charges	654	517
Staff benefits	17,853	16,784
General expenses	978	1,564
	<u>1,775,598</u>	<u>1,719,945</u>