



15<sup>th</sup> January 2010

## *In this issue*

EVENTS & TRAINING

RESOURCES

FUNDING & AWARDS

VOLUNTEERING & EMPLOYMENT

OTHER NEWS

Happy New Year everyone! Welcome to the first eBulletin of 2010 (for obvious reasons, there was no issue on January 1<sup>st</sup>).

As we slowly emerge, bruised and shell-shocked, from the depths of the Big Chill and all the disruption it has left in its wake, what better way to get back into work mode than to sign up for some interesting and useful events? We've a number of these in local areas (Stirling, Callander, Falkirk) so check them out below. But don't delay - some of them coming up very soon!

Comments and suggestions for the [website](#) and e-Bulletin are welcome.

Emails to: [lee.stevenson@cvS-stirling.org.uk](mailto:lee.stevenson@cvS-stirling.org.uk) or [donald.saunders@cvS-stirling.org.uk](mailto:donald.saunders@cvS-stirling.org.uk)

Deadline for contributions is the previous Monday. If you have any queries, please call 01786 469916 and ask for Lee or Donald.

## EVENTS & TRAINING

### Sports Coaching Course

**COACHING AND SPORTING EMPLOYMENT**

**BRAND NEW PART TIME ACTIVITY PROGRAMME**

- Raploch Community Campus Gym Membership
- Personalised Health and Fitness Plan
- Sports Coaching Accredited Training
- The Peak Swim/Gym Membership
- Coaching Uniform
- Employability Support
- Job Search
- CV Support

If you are not in employment and would like to get active, please contact The Raploch Community Enterprise on 01786 431763 or speak to your local JobCentre Plus

ActiveStirling Raploch JobCentre Plus

The **Raploch Community Enterprise** in partnership with **Active Stirling** are delivering another 8 week Sports Coaching course (*see flyer*) which will commence on **Monday, 18th January 2010**, and is funded by JobCentre Plus.

The course is part time, 3 days per week and will include accredited sports coaching training and employability skills. It is open to anyone unemployed over the age of 16 years, with preference given to clients from these Disadvantaged Area Wards: Raploch, Borestone, Alloa South, Mar and Gartmorn.

If you are interested, please contact Nicole DeBrincat, Raploch Community Enterprise Manager, Raploch URC Ltd, Tel: 01786 431763, fax: 01786 431747, email: [debrincatn@raploch.com](mailto:debrincatn@raploch.com). For more news about Raploch Community Enterprise, visit their website, [www.raploch.com](http://www.raploch.com).

## Rural Development and the Environment

Scottish National Rural Network Forth Valley & Lomond Event

McLaren Leisure Centre, Callander

Tuesday, 19th January 2010, 10 am - 3.30 pm

The **Scottish National Rural Network** is an initiative supported by the Scottish Government to connect rural Scotland in all its diversity to promote economic and community development.

At national level, the Network is promoted by the Scottish Rural Gathering and the Scotland National Rural Network website. At a regional level, a series of regional events promotes and develops links and networks across the different individuals, businesses, organisations, communities and sectors in each region of rural Scotland.

Four themed events are planned in the Forth region. This, the first, will include a focus on **how environmental activity contributes to rural development**. All interested parties are invited to attend.

*The event will be chaired by Kate Sankey of Forth Environment Link, Loch Lomond and the Trossachs Community Partnership and National Park Authority. Anne-Michelle Ketteridge of Forth Valley & Lomond LEADER will give an update on LEADER, Iain Rennick Chair of the Forth RPAC will give an update on Rural Priorities and Beverley Maclean and SNRN website editor Norette Ferns will give an update on the Rural Network.*

Project presentations will come from Flanders Moss National Nature Reserve and Fife's Stratheden Path Project. After a networking lunch and a chance to look at the LEADER and Rural Priorities project showcase display stands, there will be a facilitated discussion session.

If you're interested in attending, please click on <http://www.ruralgateway.org.uk/en/node/1600> or call 01463 251723.

### At the SNRN event you can -

- \* **find out** the latest news about rural development and funding opportunities
- \* **hear about** other projects and businesses
- \* **connect with** a wide range of other people who live and work in your region and elsewhere.

## Free 'Training the Trainers' Event

Jubilee House, Stirling

2<sup>nd</sup> February 2010, 9 am - 4.30 pm



The Workforce Unit has announced a new date for the popular '**Tell Someone: Training the Trainer**' events.

'**Tell Someone**' is a resource pack which helps people to understand how the Adult Support and Protection Act affects them and what they should do if they suspect harm is occurring to someone. This training event will cover these topics:

- Principles of the Act, and definition of 'Adult at risk'
- What is harm? where it might take place, and who might harm?
- Indicators of possible harm, and what makes this more likely

- Disclosure - how to support and enable disclosure
- What to do if you suspect harm
- Training Issues and suggestions for delivery

This event offers a unique opportunity to receive guidance on the Adult Support and Protection Act itself, training materials, exercises and video clips of scenarios for discussion. It also contains information leaflets for users of services, carers and for frontline staff.

You can read the full programme and book online at [www.ccpscotland.org/workforceunit/news-and-events/events](http://www.ccpscotland.org/workforceunit/news-and-events/events) or email Laura at [vsuw.admin@ccpscotland.org](mailto:vsuw.admin@ccpscotland.org). (NB: Previous events have been over-subscribed, so act early to avoid disappointment!)

## Sustaining a resilient and thriving community and voluntary sector

### **Third Sector Convention**

Forth Valley College, Falkirk

18<sup>th</sup> February 2010, Sessions available from 11am through to 8pm



This Convention has been organised by CVS Falkirk and District, with support from Falkirk Community Planning Partnership and the Scottish Government.

This major event will feature more than 25 workshops with over 35 support/information stands – including more than 20 funders – all designed to help local organisations to develop and thrive.

This event is specifically for:

- ✓ **small community groups**
- ✓ **voluntary organisations**
- ✓ **social economy organisations**
- ✓ **social enterprises**
- ✓ **staff, volunteers and committee/board members (new and experienced!)**
- ✓ **public sector staff working with the third sector.**

For more information or to secure your FREE place call 01324 692000, e-mail [convention@cvsfalkirk.org.uk](mailto:convention@cvsfalkirk.org.uk) or visit [www.cvsfalkirk.org.uk/convention](http://www.cvsfalkirk.org.uk/convention) (a booking form will soon be available to download from here).

- **Find out how to:**
  - write successful funding applications
  - develop funding strategies
  - write business plans and tenders
- **Visit** the marketplace and collect practical resources such as toolkits, briefing papers, application forms and leaflets.
- **Speak to** funders on a one-to-one basis, perform funding searches across thousands of opportunities and access support on the day from your local CVS and Volunteer Centre, Falkirk Council and other support agencies.
- **Learn about** monitoring and evaluation, demonstrating the difference you make and the value you deliver – all crucial in ensuring your organisation remains financially sustainable.

## Voluntary Sector Annual Conference

Crieff Hydro Hotel, Crieff

Friday, 5<sup>th</sup> March 2010

The annual CVS/VC conference for volunteers and community groups working throughout Perth & Kinross offers a comprehensive programme including keynote speakers with prominent roles in public life, a series of workshops on crucial aspects of organisational development and an opportunity for delegates to participate in a “hands-on” activity based on the problems of running a voluntary organisation.

This will be a wide-ranging and instructive day, hosted in one of Scotland premier hotels amidst the beautiful landscape of West Strathearn. Delegates will have the option of being transported directly from Perth to the conference venue by coach, should there be sufficient demand.

*\* This is a date for the diary: we will publish details, including booking arrangements, as they become available.*

[Back to top](#)

## RESOURCES

### Living Life to the Full

As part of an exciting new initiative, Depression Alliance Scotland is offering **Living Life to the Full Interactive**. This is an online self-help package based on the cognitive behaviour therapy approach to treating depression and anxiety.

The six-session course will offer:

- ✓ Regular telephone support sessions throughout the course
- ✓ Free access to the Living Life to the Full Interactive website
- ✓ Access to handouts and materials
- ✓ Text and video clips to help you learn
- ✓ Hints and tips for making positive changes



The package is designed to be only used along side a practitioner or other support worker, and the user must be referred and supported in using the programme.

If you are a practitioner interested in buying the course please contact Media Innovations on 0113 2015562 or email [info@media-innovations.ltd.uk](mailto:info@media-innovations.ltd.uk). Single and multi-user licenses are available.

Contact Depression Alliance Scotland for further information: phone 0845 123 23 20 or email [info@dascot.org](mailto:info@dascot.org)

[Back to top](#)

## FUNDING & AWARDS

### Wolfson Foundation

The **Wolfson Foundation**, set up in 1955, makes grants to registered charities in the UK. The foundation supports projects across the fields of science and technology, education and the arts, and medical research and health. Its Arts & Humanities programme includes categories for performing arts, museums and galleries and historic buildings.

For more information visit [www.wolfson.org.uk](http://www.wolfson.org.uk)

### Comic Relief's Older People's Programme

Comic Relief is inviting the voluntary and community sector throughout the UK where people aged 65+ are developing ideas for action and change, to submit applications through their Older People's Programme.



The programme aims to support older people to bring positive change to their community; and help older people feel less isolated, especially those who are most excluded for example, black and minority ethnic elders; frail older people with mental health needs; older carers; and those on lower incomes).

The types of projects the programme will fund include:

- bringing the generations together to learn from each other (for example, through the creative arts or IT)
- older people acting as a resource for other older people, and supporting those who may be less physically and mentally able
- projects that engage hard-to-reach groups;
- activities which generate profits to further social or environmental goals, (eg community cafes run by older people)

Most grants are expected to be of between £15,000 and £40,000 per year and may be for up to 3 years. To apply, a letter of interest should first be emailed to [ukgrants@comicrelief.com](mailto:ukgrants@comicrelief.com) (visit [www.comicrelief.com/apply\\_for\\_a\\_grant/uk/olderpeople](http://www.comicrelief.com/apply_for_a_grant/uk/olderpeople) for guidance on this). You may then be invited to submit a full proposal.

### The Will Charitable Trust

The Will Charitable Trust is currently seeking applications from charities in the UK for projects that support services for **blind people** and **people with learning disabilities**.

Grants awarded tend to fall within the range of £5,000 to £20,000. The total amount awarded varies from year to year according to available funds - in the year 2006/07, 45 grants were awarded totalling £539,300.

Previous projects supported have included a grant of £10,000 towards the costs of launching a new mobile service which aims to reach blind people in remote area; and a grant of £11,500 to help towards the cost of setting up a work Skills Enterprise Scheme to provide training and work skills to 8 people with learning disabilities with a view to enabling them get employment.

Visit the Trust's website at [www.willcharitabletrust.org.uk/index.htm](http://www.willcharitabletrust.org.uk/index.htm) for details and how to apply. Closing date for applications is the 31<sup>st</sup> January 2010.

## UnLtd Sport Relief 'Make It Happen' Awards Scheme

UnLtd Sport Relief Awards are funded by Comic Relief and provide opportunities for young people to bring communities together, to help promote understanding and solve problems through sport, arts and recreational activities.



The 'Make It Happen' awards scheme is now open for applications. Young people can apply for awards ranging from £500-£10,000

The UK-wide funding programme is for 11-21 year olds, who are prepared to go that extra mile and use their passion for sport or recreational activities (art, music, or drama) to bring respect and understanding to their communities by setting up their own projects.

To find out more visit [www.unltdsportrelief.com/index.html](http://www.unltdsportrelief.com/index.html), phone 0141 221 2322 or e-mail [thomasmcalister@unltd.org.uk](mailto:thomasmcalister@unltd.org.uk)

[Back to top](#)

## VOLUNTEERING & EMPLOYMENT

### Communications and External Relations Officer

The **Voluntary Action Fund (VAF)** is a long-established, independent grant making charity. Through our grant programmes we provide resources to the voluntary sector in Scotland that equips organisations to tackle disadvantage, inequality and to build strong communities.

VAF Trustees are now looking for an exceptional individual to join our small team as

#### **Communications and External Relations Officer Ref VAF001-10**

The holder of this post will work closely with our Chief Executive to develop and implement VAF's communication and marketing strategy aimed at identifying opportunities and developing relationships that will help us grow our business.

We are looking for someone with exceptional communication and presentation skills, with experience of marketing, promotion and media relations. The successful candidate will be a self-starter who is familiar with both the voluntary and public sectors and has a track record of successful promotional activity and of identifying emerging opportunities.

**Salary: £27,102 pro rata (AP5 pt 32 with cost of living increase)**  
**Hours: 28 per week**

This post is funded initially until March 2011. **Deadline for applications is 25<sup>th</sup> January 2010** and interviews will be held in Dunfermline on 2 February 2010. To find out more about VAF and to download an application pack for this post, please go to [www.voluntaryactionfund.org.uk](http://www.voluntaryactionfund.org.uk) or call Susan Connell on 01383 620780.

[Back to top](#)

## SOCIAL ENTERPRISE

### Age Unlimited

NESTA (the National Endowment for Science, Technology and the Arts, the UK's innovation agency) has just launched a new programme in Scotland called '**Age Unlimited**'.

They are looking for people in their 50s and 60s in Scotland to come forward with new ideas that could be turned into live community projects which would improve the lives of older people (those in their 70s, 80s and above). The best ideas will be given support and funding to get them off the ground.

More information about the Age Unlimited programme can be found at [www.nesta.org.uk/areas\\_of\\_work/public\\_services\\_lab/ageing/age\\_unlimited\\_scotland](http://www.nesta.org.uk/areas_of_work/public_services_lab/ageing/age_unlimited_scotland)>

**Applications close on February 14<sup>th</sup>, 2010.** If you have any queries please contact NESTA on 01382 229521

[Back to top](#)

## OTHER NEWS

### Charity tax and VAT

**Tax matters – especially VAT – can be a real headache for charities. Here's a straightforward Q&A that should shed some light on the subject:**

**- Surely charities don't have to pay taxes?**

A common myth! While charities do enjoy some tax and VAT relief, they are also liable for a number of tax and VAT charges.

**- What don't they pay tax on?**

Profits made from carrying out their primary charitable purposes or from activities carried out by their beneficiaries, rents from land and buildings, bank interest, dividends, certain fundraising events, gifts and the sale of donated goods are all exempt from income and corporation tax. And provided that any gains are applied for charitable purposes then they are also exempt from capital gains tax.

**- So what do they pay tax on?**

A number of activities can result in a tax bill, for example sponsorship payments from corporate sponsors that require the advertisement of their name and logo. The sale of new goods that are not sold as part of primary charitable purposes and land development gains are also liable to tax.

**- Are there any smart ways for charities to avoid tax?**

Many charities run their otherwise taxable activity through a wholly owned trading subsidiary. The subsidiary then gives its profits to the parent charity under gift aid, and thus avoids paying any tax on these profits. It is worth mentioning that this is standard practice rather than an elaborate avoidance scheme and as such is readily accepted by HM Revenue & Customs (HMRC).

**- Is VAT straightforward?**

Unfortunately, charity VAT is one of the more complicated areas of VAT, which is a great shame given that many charities are operated by unpaid volunteers who have to administer the complex rules.

**- Can you explain what these rules are?**

Basically, charities are treated just like any other organisation. If they are engaged in VAT-taxable activities that exceed HMRC's compulsory VAT registration threshold (currently £68,000 turnover over a 12-month period) then they have to register for VAT, and charge VAT where appropriate. However, many charities do not have to register for VAT because their income comes either from grant funding (and so is outside the scope of the VAT system) or is exempted from VAT under EU law.

**- What are typical examples of VAT-exempt income for a charity?**

Typically, we are looking at fees received for welfare or educational services here. Fees received for the care, treatment or instruction of children, the elderly, the sick and the disabled are exempt from VAT. Likewise, educational services can be exempt from VAT provided that any profits received from the sale of the education are ring fenced and only used to help future paid provision of educational services.

**- Is there a downside?**

Yes. Under EU VAT rules, a supplier can only recover VAT on their costs if they make VAT-taxable sales, ie charge VAT at the standard rate of VAT (currently 15%), the reduced rate (5%) or the zero rate. The rules do not allow organisations that make VAT-exempt sales to recover VAT incurred on the cost of making those sales. This can put charities at a disadvantage compared to many commercial businesses and is a huge bone of contention in the charity sector, with estimates of there being up to £0.5bn irrecoverable VAT.

**- What happens if a charity receives both VAT-taxable and VAT-exempt income? Can it still recover all the VAT on its costs?**

In this case, the charity is what is called a partially exempt organisation. This broadly means it can reclaim the VAT incurred on the cost of making its VAT-taxable sales, cannot recover any VAT on the cost of making VAT-exempt sales, and can recover a proportion of the VAT incurred on its general overhead costs. This proportion can be calculated in many different ways.

**- If charities cannot always recover VAT on their costs, can they ever avoid paying VAT on those costs in the first place?**

Yes, luckily there are a number of special rules in place that enable charities to buy certain goods and services at the zero rate of VAT, while other businesses would have to pay the standard rate.

Where a charity advertises in someone else's time and space, eg in a newspaper, magazine, or on television, the cost of that advertisement is subject to the zero rate of VAT. This is of benefit to most charities.

There are also VAT-zero rates available, for example, for charity fundraising appeal packs, collection boxes, certain pin badges, and a whole raft of zero rates available for charities in the care sector connected with the purchase, adaptation and repair of appliances designed for disabled people, and similarly for vehicles designed or adapted for carrying disabled people.

Additionally, the construction of new buildings for many residential and certain non-business charitable purposes can be carried out at the zero rate of VAT. However, the rules here are also quite complicated and there have been a number of court cases grappling with whether a particular building should have been constructed at the zero rate or standard rate of VAT.

**- Does HMRC actually take charities to court?**

Yes, there are several court cases every year, though sometimes it's the charity that takes HMRC to court.

**- So, in summary, charities can often fall into VAT and tax traps because the rules are complicated and can then get fined or taken to court by HMRC?**

Yes. The UK has the longest set of tax rules in the world, and the complex rules concerning charities are part of the reason for this.

**- Were there any changes announced to charity tax and VAT as part of the pre-budget report?**

The standard rate of VAT will return to 17.5% in January – that will affect everyone and not just charities. Otherwise, the government confirmed it is considering changing the rules for higher-rate tax relief and Gift Aid – this may result in more Gift Aid repayments to charities at the expense of higher-rate tax relief for the donor. The government also confirmed that it was revisiting its complex rules for "substantial donors" – those who give at least £25,000 a year to a single charity – in order to make the rules less complex. This can only be good news for the sector.

**- Where can I get further advice?**

From lawyers and accountants with specific charity expertise. Otherwise, there are free sources of information on the HMRC website, including a large section covering charities and donors: [www.hmrc.gov.uk/charities-donors/index.htm](http://www.hmrc.gov.uk/charities-donors/index.htm).

For general VAT guidance, the following publications can also be downloaded from the HMRC website: VAT Notice 701/1, Charities VAT Notice 701/58, Charity Advertising VAT Notice 701/7.

Advice on VAT relief for disabled people can also be sought from the HMRC charities helpline: 0845 302 0203, or email enquiries to [charities@hmrc.gov.uk](mailto:charities@hmrc.gov.uk). It is strongly recommended that advice from HMRC is always confirmed in writing to ensure there is no misunderstanding down the line.

## **Lloyds Deal Rejected**

Three Lloyds TSB Foundations - for England and Wales, Northern Ireland and the Channel Islands - have agreed new funding settlements with the Lloyds Banking Group. The move will mean their funding will increase over the next four years but their entitlement to the group's profits will halve in the long term.

***The Lloyds TSB Foundation for Scotland, which has criticised the offer, was not included in the agreement.***

Under the existing arrangement, the foundations are legally entitled to 1 per cent of the group's annual profits. Under the new covenant, the foundations will receive a fixed grant for the next four years, to cover the period when the group is expected to be unprofitable. After 2013 the foundations will receive 0.5 per cent of the group's profits.

Mary Craig, chief executive of the Lloyds TSB Foundation for Scotland, said: *"If the foundations have settled using the group's current proposal to us, it is hard to see how this can be in the best interests of the charities they support in their respective countries."*

*"Despite what is said about higher level short term funding in the next four years, to all practical intents and purpose, that funding will be slashed in the longer term as the terms of the covenants will be reduced. There is no guarantee income will meet current levels; "the smaller slice of a bigger pie" argument has already been discredited by the Group itself.*

*"Those who established the Foundations wanted recognition, in perpetuity, for the depositors, the majority of whom were from poorer communities. It was on their savings the Trustee Savings Bank was founded, which has grown into Lloyds Banking Group today. It was clear the founders saw no need to limit the money available as they created covenants that gave 1% of pre-tax profits, rather than a fixed sum. It was their intention that if the Bank did well, the communities would benefit too ... This announcement blows all of that away."*

✳ You can keep up to date with developments at the Foundation's website - [www.ltsbfoundationforscotland.org.uk](http://www.ltsbfoundationforscotland.org.uk)

## Responding to Consultations

*(The following is from an article in the Workforce Unit' Winter Newsletter)*

**Taking part in consultations can be a really effective way to help you influence policy. These tips may help you to put together your responses:**

- **Be Brief** • Use short sentences to explain each point you want to make. You can always add more detail afterwards.
- **Focus on what is really important to you** • Put the issues you care most about first, so that your concerns are listed in order of priority. If you want to make more detailed comments you could put them in an appendix to your response or in a separate document
- **Think of the implications for your organisation** • Providing specific examples of how your organisation may be affected by proposed changes are vital for making a convincing argument. If appropriate, think about estimating time and cost implications in your response.
- **Provide evidence or examples** • If you're responding by post or email, send in copies of supporting documents rather than information about where to find them.
- **Send your response as soon as possible** • The earlier you send in your views, the longer the consulting body will have to consider them. This is particularly important if you are providing new information or evidence.
- **Reply to the questions asked** • If the consultation asks for your views on particular questions, clearly state which questions you're answering before setting out your views.

- **Tell them who you are** • You should indicate whether you are replying as an individual or on behalf of a group of people. Your response may be made public but if you prefer it to remain private you can make this clear in your reply.

## Consultation on Protection of Vulnerable Groups

Scottish Government work on the Protection of Vulnerable Groups establishes lists of those barred from working with children and protected adults, and a scheme which those who are not barred and wish to work with protected adults and children must join.

The Protection of Vulnerable Groups Act, passed in 2007, requires a number of Scottish Statutory Instruments (SSIs) to be passed by Parliament before this scheme comes into effect around the end of the year.

### **The Scottish Government has published seven SSIs for consultation, alongside a partial regulatory impact assessment and draft guidance on the Act.**

The SSIs deal with offences which would lead to automatic listing, or automatic consideration for listing on the barred from working with adults/children lists; definitions of regulated work with adults and children; third party access to disclosures; and fees for scheme membership. A further SSI relating to retrospective checking is expected in the new year.

The full consultation information and the SSIs and can be accessed online at [www.scotland.gov.uk/Topics/People/Young-People/children-families/pvglegislation/Consultation09](http://www.scotland.gov.uk/Topics/People/Young-People/children-families/pvglegislation/Consultation09)

The closing date for the consultation is **2<sup>nd</sup> February 2010**. The Workforce Unit would like to hear **your** views on this consultation to inform their response. The consultation also asks for feedback on draft guidance designed to help individuals and organisations comply with the terms of the PVG Act and make most effective use of the PVG Scheme: this Draft Guidance document can be accessed at [www.scotland.gov.uk/Publications/2009/11/05140540/0](http://www.scotland.gov.uk/Publications/2009/11/05140540/0)

If you have any comments or suggestions, please email [caroline.sturgeon@ccpscotland.org](mailto:caroline.sturgeon@ccpscotland.org) or phone 01786 849 752 **by Monday, 25<sup>th</sup> January 2010**.

[Back to top](#)

---

Council for Voluntary Services - Thriving and Connecting Communities in Stirling  
CVS Stirling is a Company Limited by Guarantee SC169437  
Registered Scottish Charity Number SC016980