



International Voluntary Service

(A Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31st December 2025

Company Number: 01354951

Charity Registered in England & Wales: 275424

Charity Registered in Scotland: SC039585

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Trustees' Annual Report and Financial Statements

Reference and Administrative Information

Company Registration:	0135495	Company Limited by Guarantee
Charity Registrations:	275424 SC039585	Registered in England and Wales Registered in Scotland
Registered office:	International House 12 Constance Street London E16 2DQ	
Principle office address:	Thorn House, 5 Rose Street, EDINBURGH EH2 2PR	

Directors:

Current directors and those who served during the year

Helen Gibbons	Appointed 14 June 2025	
Kerry Hargadon	Appointed 17 June 2023	
Tim Marc	Elected February 2008	
Mohammad Rashid	Elected 19 June 2021	
Nigel Watt	Elected 15 June 2024	
Richard Williams	Elected 20 June 2020	Term Ended 27 June 2026; Reappointed 1 July 2027
Paul Winter	Elected 15 June 2024	Retired 27 June 2026
Gheorghe Zugravu	Elected 17 June 2023	
Rosemary Hobday	Elected 20 June 2020	Retired 27 June 2026
Gemma Taylor	Appointed 15 June 2024	Resigned 1 September 2025

Independent Examiner:

Margaret Birse, MSc Cert.Acc(Open) CCFA CIPFA (affil) FCIE
Tangram Accounting,
23 Clark Avenue,
Linlithgow, EH49 7AP

The trustees, who for the purposes of Company Law are the charity's directors, present their report and the financial statements of the charity for the year ended 31 December 2025.

Structure, Governance and Management

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator (OSCR) and a Company Limited by Guarantee in England. It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

IVS is a membership organisation with individuals joining to take part in voluntary activities. At the Annual General Meeting each year, members elect individuals from amongst themselves to act as the Coordinating Council of the organisation, commonly referred to here as the Board of Directors. Others may be co-opted to the Board to fill vacancies between AGMs. The Board meets four times a year and is made up of the Chair; the Vice Chair; Treasurer; and an average of six other members in 2025. All trustees are given a copy of their roles and responsibilities which includes an overview of their legal obligations together with a copy of IVS's Articles of Association.

The day-to-day running of the organisation is in the hands of staff and volunteers responsible to the Board of Directors. At the Annual General Meeting of IVS members in June 2020 it was agreed that IVS should maintain a minimally staffed organisation and continue at a greatly reduced level of core IVS operations from 1st January 2021. This strategy is still being pursued. The Acting Chair, Treasurer, Minutes Secretary and one other Board member form an executive, Operations Committee, which meets in between meetings of the Board of Trustees and assists staff in the day to day running of the organisation. Also reporting to the Board of Trustees is one group of members: a Fundraising Group. Following several years of collaboration with IVS, on 8 November 2024 members of the charity Volunteer Action for Peace resolved to merge with International Voluntary Service and that all the assets and liabilities of VAP as at 1 January 2025 should be transferred to the name of International Voluntary Service. Upon conclusion of the transfer Volunteer Action for Peace will be dissolved as a company and as a charity. However, going forward, the name Volunteer Action for Peace will continue to be used, particularly since VAP is a partner of a different international volunteer network – The Alliance of European Volunteer organisations.

In their different ways, both IVS and VAP had links with the Coordinating Committee for International Voluntary Service. Going forward IVS has become a (direct) member of CCIVS joining more than 180 other organisations that promote peace, global solidarity, and social justice through grassroots community-based projects. CCIVS is in official partnership with UNESCO – associate status and is actively involved in the NGO-UNESCO Liaison Committee.

Objectives and Activities

Principal Activity

The principal objects of the charity are to promote life-change in individuals and groups by enabling, organising and training people of all ages and backgrounds to carry out voluntary work with the aim of promoting peace, justice and understanding between people and nations.

Objectives

The Charity's objectives are:

- To afford opportunities by which men and women, in a spirit of friendship, international understanding and voluntary discipline, may, without regard to their race, religion, creed or politics, be encouraged and enabled to give to the community, either individually, or in groups, effective voluntary service in co-operation with local communities as well as other local national and international organisations, as a means of fostering greater confidence between peoples of different social, cultural, political or religious backgrounds by working, learning and living together with the following objects (and not otherwise); and for that purpose to provide a sound system of training for those wishing to give such service
- To assist those in need of help in the occasion of natural catastrophes.
 - a) To relieve distress, poverty, sickness and disease;
 - b) To provide and improve facilities for the well-being and recreation of the elderly or people with disabilities and of refugees;
 - c) To provide and improve educational and recreational facilities for needy children and young people

The strategy for achieving these objectives is through short and long term voluntary projects in conjunction with partner organisations in various locations throughout Great Britain and overseas. Volunteers from across Great Britain meet, live and work with volunteers from our partners in over 80 countries in Europe and on other continents. Together, they carry out a wide range of meaningful activities in Britain and elsewhere in the world. In addition, the charity is also established to assist those effected by natural catastrophes, relieve poverty, provide facilities for the well being of the elderly, disabled and for refugees and to provide educational facilities for children and young people.

The Board have considered the Charity Commission guidance and believes that the organisation's activities are wholly undertaken to further the charitable purposes for the public benefit.

Activities and Achievements

IVS has been promoting the values of peace, justice and international understanding for over 90 years. As a part of Service Civil International, our volunteers travel across the world to cooperate with like-minded organisations to champion these values. Similarly, we welcome international volunteers to the UK.

 International Voluntary Service	IVS/VAP Projects and Partners 2025	
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Projects Volunteers and Our Partners in 2025

There were six short term IVS-VAP Projects/workcamps hosts in the UK this year.

Buddhafield (Festival) in Somerset; Camp Kernow, Cornwall; Doune the Rabbit Hole Festival, Stirling; Dulwich Green Christmas in London; Othona community, Bradwell on Sea in August; and Taraloka Women's retreat in Shropshire.

These project/workcamp opportunities were advertised both through SCI and the VAP- Alliance European Network. There were hundreds of projects available on these two databases for outgoing potential volunteers and IVS/VAP welcomes feedback from volunteers on their whole experience including any visa and entry permit issues encountered.

There was less enthusiasm this year for the festival events. But, overall, 2025 saw 57 Incoming volunteers, 32 Short term, 25 Long term and there were 18 Outgoing Volunteers, Short term and nil Long term

Projects in the UK which hosted Medium-Long Term Volunteers during part/all of 2025:

Blair Drummond, Stirling	Cyrenians Community, Edinburgh
Camphill Corbenic, Dunkeld, Perthshire	L'Arche, Belfast
Camphill Schools, Aberdeen	Loch Arthur Camphill, Dumfries
Cyrenians – Social Bite, Edinburgh	Othona Community, Bradwell on Sea, Essex
Cyrenians Farm, West Lothian	Thornage Hall, Holt, Norfolk

The Othona project resumed receipt of Long Term Volunteers from our French partner, Solidarite Jeunesse, funded by the French government's Service Civique scheme. Incoming volunteers on other projects came from Belgium, Denmark, Finland, France, Germany, Italy, Mexico, Morocco, Netherlands, South Africa, Taiwan, Uganda, Vietnam, Zimbabwe. IVS provided visa support for these incoming medium/long term volunteers,

Here are some photographs and reports from the workcamps/projects in 2025

Report from Camp Kernow 2025



The Camp Kernow community was enriched in Summer '25 with the arrival of twelve volunteers from across the world, ready to roll up their sleeves, immerse themselves in off-grid living and give their all to ensure the children taking part in summer camp experiences had the time of their lives!

It's always such a joy to see, not just friendships forged among children taking part, but also the volunteers themselves who bond and become a tight knit team, often making friendships which continue to thrive long after camp has ended.

International Voluntary Service

The most fun is always in the forest on the last night of camp when we have a wild wood sleep out, building shelters, cooking on the campfire and enjoying an evening of performances under the stars. The volunteer team really embraced the opportunity to dress up and showcase their talents! We look forward to welcoming new volunteers to camp in 2026 and would like to thank IVS GB and their partner organisations for all their support in assembling such a wonderful team.

Claire Coombe - Director at Camp Kernow

The Othona Community



The Othona Community, near Bradwell on Sea, had a summer project from 9-22 August. Five persons volunteered, but one volunteer was turned back at Calais as the UK Border official decided she had come to undertake work and not volunteering! There is no longer any appeal on this type of decision. One of the volunteer participants, from Germany, offered to co-ordinate the voluntary activity and liaise with Othona's Warden.

The Tipereth Camphill Community Edinburgh

Tipereth Camphill provides residential and daycare services for adults with learning disabilities. The work is delivered through a mix of services, brought to life by a dedicated community of skilled staff and committed volunteers.

Tipereth participants and volunteers here photographed enjoying a canal trip



Dulwich pre-Christmas Workcamp 2025



Six volunteers came to the Green Christmas Camp, three men and three women. They came from Japan, Italy, Russia, Germany and France. The volunteers joined Sam Taylor and local volunteers at the London Wildlife Trust in the beautiful Sydenham and Dulwich Woods, the only charity dedicated solely to protecting the capital's wildlife and wild spaces. Sam described them as a nice group, they helped with some hazel coppicing and then building dead hedges to protect trampled areas of the woodland and they helped with tree planting for a new native hedge along one of the boundaries. The volunteers stayed at the South London Scout centre, they self catered and also went out and explored a little of central London, visiting the British Museum.

On the Sunday we had a midwinter gathering with food and drink, joined by IVS/VAP members. We had an opportunity to hear about the volunteers' experience of the camp and had a good social event/evaluation and some fun with a Quiz. Our quiz master was Mike Burkett.

We were very happy to host the volunteers, thanks to the Scout Centre and the Wildlife Trust. Thank you to all involved in supporting the camp with their administrative and practical help, joining the gathering and for the financial donations. This is a long established VAP project that has been sustained for twenty years due to the efforts of many people though mostly Nigel Watt. It is a valuable project in the London area. All future offers of help to continue would be appreciated.

International meetings in 2025

IVS-VAP is involved in several international networks of like-minded organisations. Through its roots with IVS, Service Civil International hosts an Exchange Platform meeting in the autumn to overview activities during the year, followed by an International Committee Meeting in December.

Through its roots with VAP The Alliance of European Voluntary Organisations holds a technical meeting each Spring to prepare for the summer exchange programme.

Through its roots with VAP, IVS-VAP is a member of the Coordinating Committee for International Voluntary Service [CCIVS]. This holds a General Assembly every second year.

IVS at the 2025 SCI Exchange Platform Meeting in Bonn



The Exchange Platform Meeting (EPM) of SCI is one of the most important annual events of our movement. It's a moment for SCI Branches, Groups, Partners, and Contacts to meet in person not only to evaluate the exchange season but also to reflect on important topics of our work. The EPM took place in Bonn from 29 September to 5 October 2025 and IVS was represented by our Programme Manager Nuno Doria.

International Voluntary Service

The meeting was hosted by SCI Germany who, as expected, did a great job. The theme this year was “Common Ground for Peace Building & Youth Work,” with most sessions focusing on these topics. A total of 49 participants of 31 different nationalities representing 35 Branches, Groups, Partners and Contact organisations based in 33 different countries in Africa, Asia, Europe and Latin America spent a week together, exchanging ideas, discussing, preparing proposals, and voting. There was also time to explore the city of Bonn, participate in a solidarity march for Palestine and visit the office of SCI Germany.

While some of the sessions were focused on more technical aspects of the exchanges of volunteers such as a session introducing the new Online Placement System and another on the reviewing of SCI’s Network Fee calculation, most sessions focused on policies, campaigns and spaces of reflection aimed at improving SCI’s work and structures.

Here is a list of them:

- Intergenerational Activism in SCI;
- Empowering Young Voices for an Inclusive Leadership;
- the CLOC group (Closer Cooperation on Funded Projects);
- SCI’s protocol for integrity (Code of Ethics);
- Peace Activism campaign of SCI;
- the International Secretariat in 2026: How to prioritise without an operating grant;
- Palestine in SCI: sharing perspectives and drafting a statement on the EPM participants’ position;
- Sensitive topics in SCI: How to tackle similar sensitive topics in the future,
- Moving towards a more sustainable SCI - Discussing the SCI Climate Team’s “Climate Justice Manifesto”

IVS also actively participated in the annual meeting of the Africa Working Group through the presence of one the two IVS members of the Steering Group, Kerry Hargadon. The meeting was attended by representatives of 2 SCI Branches (IVS and SCI Belgium) and of 4 African Branches, Partner and Contact organisations (VWAN/SCI Nigeria, SAVWA South Africa, KVDA Kenya and WOSOVO Ghana).

The other regional working group where IVS is actively involved is Abya Yala, the WG for the Americas. Nuno Doria chaired the meeting which was attended by representatives of 5 SCI Branches (IVS, SCI Belgium, SCI Italy, SCI Hellas and SCI Poland) and of 3 Latin American Partner and Contact organisations (Fundación SES/Subir Al Sur Argentina, FUNPROCH Ecuador and AMVIAC Mexico). It was a vibrant and inspirational week full of energy and positivity that brought together a very diverse group of people from all corners of the world. Long term activists and many newcomers, all shared their experiences, made connections and somehow reshaped the old motto of SCI: Deeds AND Words!

Nuno Doria

If anyone would like, along with Nuno, to follow the activities of the Abya Yala Working Group, which focuses on the Americas, please contact him at info@ivsgb.org. It is no longer essential to speak Spanish to participate in this Working Group. IVS is also registered with the Africa Working Group where Kerry is the IVS representative. She may be contacted via info@ivsgb.org if you would like to know more about the activities of SCI and its partners in that continent.

The Alliance Technical meeting Zrenjanin, Serbia, 18-22 February 2025

Beautifully hosted by the Young Researchers of Serbia, the Alliance annual gathering for their 'Technical Meeting' was preceded by a one-day conference with workshops on the theme of long and medium term volunteering. The conference seamlessly ran on to the four-day Technical Meeting with a timetable of various issues, workshops and bilaterals.



This was my first Alliance Technical Meeting. However I recognised its origins from my experience with CMP (Christian Movement for Peace) some forty years ago, in the time before internet communication, each spring representatives of volunteering organisations would meet to advertise and exchange their programmes of short term, 'workcamp' volunteering for the ensuing season. Echoes of that past survive in the one-to-one bilateral meetings in which special relationships between two organisations are begun, developed and sustained.

I feel I gained much from attending. Here are some thoughts and highlights:

- The Alliance is an avowedly European grouping with membership of the European Youth Forum. Nevertheless, there are both full members and partners to be found in countries outside Europe. Some workshops and sessions discussed the organisation's internal structure and the terms of membership and partnership.
- Sadly, many delegates were missing as Serbia had refused visas to all delegates from Africa and several from Asia, including India, Nepal, Vietnam. Most of these I count as personal friends from CCIVS events, as were those present from South Korea, Hong Kong, Taiwan and Japan. Adli from IPYL (International Palestinian Youth League) attended, also for the first time.
- It became clear to me that Alliance staff and members produce some high-quality work. An example came in the workshop on LGBTQIA+ agenda on which they have worked this past year, producing a series of detailed 'posters' on a full range of issues that arise. Something simpler and more direct was required to be of use in our projects where the aim was to get people thinking and talking openly in a stress free atmosphere.
- An excellent workshop on L-MTV mentoring was led by the delegation from Finland. There is a three-way relationship to be managed with our volunteers at Othona. We need to ensure that our mentors have an understanding of both host and volunteer.



- A superb presentation from VolTra, Hong Kong, linking Long and Medium Term Volunteering with sustainable environmental lifestyles.
- Bilateral meetings were useful for me to explain how VAP is now subsumed within IVS and how the VAP service would remain with our existing partners. With SJ (Societe Jeunesse) they were able to confirm that once they heard from Nuno that Othona was open to receive another pair of volunteers they would apply to the French Government for funding. Also in a bilateral, an illuminating discussion with the delegate from Kharkiv, Ukraine.
- Unfortunately their website is now well out of date. I nevertheless learned much from what I found at [Alliance of European Voluntary Service Organisations - Voluntary Workcamps](#)
- A final thought, but one requiring further thinking. Post Brexit our position within the international community can feel a very lonely place. We have to decide with which international networks we wish to work most closely and the nature of such membership, partnership, activism as is appropriate.

Paul Winter

IVS at, 38th, CCIVS General Conference and Assembly, Pretoria South Africa November 2025

Paul Winter and Mohammad Rashid represented IVS/VAP at this meeting.

The first half of the event was a conference with speakers, reports and discussions during which the organisation's 'Plan of Action' for the following two years was devised. The final two days was the Assembly which voted on the various sections of the Plan of Action, amendments to the constitution, and membership of the Executive Committee to direct CCIVS in the next two years.

Included in the 21 decisions are:

Plan of Action for 2026-27 with interested organisations assigned to different activities.

The Plan was agreed with four Goals, each with objectives, and each of them with related projects assigned to interested organisations.



Item 6. Activity Report 2024-25

An overview of all the CCIVS actions; including projects, external representation and the life of the movement is at

https://drive.google.com/file/d/1MXkCizSNW_q_w4HNHqApQSyLmcWwQqO0/view?usp=sharing

Item 11. Adoption Membership Fees System

A simplified membership fee system was suggested and a trial run of the system appeared to work well. Each member would make an offer what they thought they could afford to pay bearing in mind the services received from CCIVS and the advantages of their membership. If the total offers did not add up to the total needed, each offer would be increased by the same percentage as the total shortfall.

Example: Target 22,000 euros, total of offers 20,000 euros, then a 10% "surcharge" would be made on the original offer submitted by each member.

https://drive.google.com/file/d/1cy4cCUBbIOblQb1c_fm2Lxk6NbL2iY9T/view?usp=sharing

Item 14. Gender Based Violence motion passed

Over recent decades, significant progress has been made in recognising and realising the rights of women, girls, and LGBTQIA+ communities. We believe that CCIVS cannot remain on the margins of these discussions and must intensify its efforts to develop strategies and mechanisms aimed at preventing and addressing gender-based violence within the CCIVS Movement.

Agreed :

- Establish a working group to identify CCIVS's key needs in developing a gender-based violence prevention policy, which will be presented to be voted in the next General Assembly meeting
- Develop at least two tools to support prevention and case management within the context of international projects and meetings.
- Promote an internal campaign to raise awareness among members about the importance of this issue for the advancement of peace.

SCI 90th International Committee Meeting, 3-7 December 2025, Sofia, Bulgaria

Mohammad Rashid was the IVS delegate for this international meeting, he also attended the on-line 89th ICM in June 2025 which is mainly to approve the SCI finances.

Overview of some of the Decisions taken:

The Plan of Action was approved, with a final version to be circulated after the first meeting in 2026 of the SCI International Executive Committee

International Voluntary Service

Resolutions, Recommendations and Policies:

- Recommendation Climate Team Manifesto on Climate Justice - Approved;
- Resolution Rebranding of 'workcamp' - Approved with an amendment;
- Resolution Definition Genocide - Approved with an amendment;
- Resolution Changing AXA insurance - Approved;
- Resolution on the Network Fee - Approved;
- Urgent recommendation on "Campaigning Against Military Spending" - Approved.

Partnership status was approved for

- CREDI ONG in Benin,
- Kenya Voluntary Development Association (KVDA).

Applications for SCI group status was approved for:

- Bhumi Horta Foundation (Indonesia);
- South Africa Volunteer Work Camp Association (SAVWA).

International Executive Committee Elections

- Shoba Rani was elected as IEC member for a second term.
- Krishanti Selvakumar was elected as IEC member for her first term.

Pierre Cérésolle Award Winners

- Slum to Stadium in the category HUMAN RIGHTS by SCI INDIA;
- Peace Caravan in the category ENVIRONMENT by VWAN Nigeria;
- Volunteers Parsooramen Thondoo and Ginette in the category ENVIRONMENT by SVI Mauritius;
- "Not Your Soldier" in the category PROMOTION OF SCI VALUES & HISTORY by No More War.

Bridge to Peace

Bridge To Peace is a volunteering organisation working on peace education through non formal workshops and events set up by Tom Gilmour with his friends. Tom has been active in SCI for a couple of years, he is part of a project organised by the SCI International Secretariat called "No War Anywhere".. Tom is part of the No More War working group and has co ordinated two workcamps, with VSI Ireland and SCI Austria.

On 6th December 2025 Shirley and Peter Thomas travelled to Nottingham Central Library to participate in a Bridge to Peace event and to meet Tom Gilmour and his collective.



Peter Thomas reports:

Tom and his team had four tables of material for folk to work on. I spent a good bit of time on an exercise with a 30 year target for Demilitarisation, working back from there in what needed to be done to achieve that goal, an interesting and challenging exercise. There were exercises with post it notes and one with craft materials to make a Bridge to Peace.

We had another table with our IVS/SCI stuff, workcamp scrap books, photos, literature etc and our laptop signed into the Library Wi Fi. There was much to do and see along the lines of working towards Peace and we really enjoyed it. Do keep us in mind for anything like this in the future.

Bridge to Peace group is on Instagram @Bridgetopeace Email bridgetopeacenotts@gmail.com



The Great Big Green week involved 1.2 million people, with 6,000 local events. In July 5,000 people met representatives for a mass lobby in Westminster, meeting 200 Members of Parliament. The Climate coalition asked all those concerned about the Conservative leaders pledge to repeal the UK's Climate Change Act to read the coalition guide and send a message to their MP encouraging them to attend the National Emergency Briefing on 27th November at Westminster Central Hall. Eight leading experts delivered a critical briefing with the latest on the threats presented by the climate and nature crisis. The Climate Change Act is 15 years old and was agreed by cross party support, the climate coalition reported that the legislation had already enabled the UK to halve emissions since 1990.

A new Global Tipping Points Report has just been released, warning that the Earth has reached its first tipping point, other systems like ice sheets, ocean currents and the Amazon are dangerously close to collapse.

Members can continue to find out about local and national activities co ordinated by the Climate Coalition with information provided in the newsletter. There are two main events in the year Share the Love and the great Big Green week.

IVS/VAP had its own green event with the VAP Dulwich Green Christmas camp, see report featured.

IVS group meets at Old Hall September 2025

The London and Southern group were invited to Old Hall, meeting there with the Onion group and were pleased to see other friends and IVS members. The stringing of the onions was replaced by apple coring and potato picking this year. There was entertainment in the side chapel with music and singing. Mike Burkett was once again our quiz master. A very enjoyable weekend in the beautiful countryside of East Bergholt. Many thanks to Miriam Burns, our host.



Strategic planning for IVS

Helen Gibbons volunteered at the AGM in June 2025 to consider a Social Business Plan for IVS, Gheorghe Zugravu and Kerry Hardagon also volunteered to contribute ideas and thoughts. This work has been progressed with significant research and reflection into several reports proposing a sustainable social business plan for the board and membership. More information will be shared with members at the June 2026 AGM.

Financial review

2025 opened following a year in which we had a surplus due to receipt of a legacy. It is also the first year in which the finances of IVS and VAP have been consolidated

Income during 2025 was £56,150 (2024: £145,891), expenditure was £47,154 (2024: £44,988) resulting in a net income of £8,928 (2024: £99,708). In 2023 The Trustees decided to use the proceeds of a legacy from Mrs Hazel Walker to purchase a flat, the net income from the rent then being used to offset some of the operating costs of IVS. Two Ukrainians took up residence in Autumn 2024. Subsequently, in Autumn 2025, one moved into student accommodation elsewhere in Edinburgh and the other returned to Ukraine.

Provision had been made in previous years for EU provided Erasmus+ and other restricted expenditure, so funds held as at 31 December 2025 amount to £347,285 (2024: £338,412).

IVS is mainly supported by a combination of grants, trusts, legacies, donations, and membership that includes subscriptions, registration fees and donations. Thanks are due to all funders who supported IVS in 2025

Reserves policy

In 2016 the Board of IVS reviewed its reserves policy for unrestricted funds, not committed or invested in tangible fixed assets (the 'free reserves'). Through regular monitoring and comparison of cash-flow with projections it was felt that £30,000 remains sufficient. At present rates of International Voluntary Service expenditure this is equivalent to six - twelve months of the annual resources expended. At this level the Board felt that the charity would be able to meet its commitment to the running of voluntary projects as well as its obligations to its employees even in the event of a significant drop in funding.

During 2023 and 2024 IVS received a significant legacy from the estate of a Mrs Hazel Walker. The Board used this legacy to purchase a flat in Edinburgh with the rental income then underwriting

some of the staffing costs of IVS. In 2024 the Board decided to set aside £10,000 from the legacy as a contingency fund for any unexpected major expenses associated with the flat.

Risks review

The major risks to which IVS is exposed are set out in its risk register. The impact and likelihood of these have been documented together with action plans to address or mitigate each identified risk. In the second half of 2016, IVS staff undertook a comprehensive analysis and review of all risks facing IVS which was considered at the October Board.

The Board is responsible for reviewing the risk document in its entirety annually. Risks are categorised as strategic, operational, financial and regulatory. IVS staff have also worked hard to document all working practices where risk has been assessed as high, especially those concerning policy and procedures around volunteers and young people.

A comprehensive review of these risks is currently underway.

Small Companies Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Board and Signed on behalf of the Board:



Gheorghe Zugravu

Director/Trustee

Date: 31st August 2026

Independent Examiner's Report

To the Trustees of International Voluntary Service

I report on the Annual Report and Accounts for the year ended 31st December 2025

Responsibilities and Basis of Report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Examiner's Statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered full member of ACIE which is one of the listed bodies.

Examiner's Statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Margaret Birse*

Name: Margaret Birse

Relevant professional qualification(s) or membership of professional bodies (if any):

CCFA CIPFA (Affil) FCIE

Address: 23 Clark Avenue, Linlithgow, EH49 7AP

Date: 1st September 2026

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the Year Ended 31 December 2025

Both 2025 and 2024 show figures for the merged organisation. That is the figures show the combined totals for both IVS and Vap in 2024, and IVS following the merger in 2025.

		2025				2024			
		Unrestricted	Designated FA	Restricted	Total	Unrestricted	Designated FA	Restricted	Total
	Note	£	£	£	£	£	£	£	£
Income and Endowments from:	6								
Donations and Legacies		31,591	-	1,350	32,941	119,794	-	400	120,194
Charitable Activities									
Volunteer placement		8,006	-		8,006	20,366	-	-	20,366
Other Trading		17			17	135	-	-	135
Investments		15,186			15,186	5,196	-	-	5,196
Total Income		54,800	-	1,350	56,150	145,491	-	400	145,891
Expenditure	7								
Raising Funds		677		44	721	662		108	770
Investment Management Costs		9,439			9,439	12,479		-	12,479
Charitable Activities									
Other volunteer placement		37,100	494		37,594	31,245	494	-	31,739
Total Expenditure		47,216	494	44	47,754	44,386	494	108	44,988
Gains/(Losses) on Investment Assets		532			532	(1,195)	-	-	(1,195)
Net Income/(Expenditure)		8,116	(494)	1,306	8,928	99,910	(494)	292	99,708
Transfers between funds						(260,879)	260,879	-	-
Other recognised gains/losses									
Gains/(Losses) in Currency transactions		172		(227)	(55)	(140)	-	207	67
Net Movement of Funds		8,288	(494)	1,079	8,873	(161,109)	260,385	499	99,775
Reconciliation of Funds	18								
Total Funds Brought Forward		74,415	260,385	3,612	338,412	235,524	-	3,113	238,637
Total Funds Carried Forward		82,703	259,891	4,691	347,285	74,415	260,385	3,612	338,412

The notes on pages 20 to 28 form part of these financial statements

Balance Sheet

As at 31 December 2025

		2025				2024			
		Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £
Fixed Assets									
Tangible Fixed Assets	9		259,891		259,891	-	260,385	-	260,385
Investments	10	916			916	384	-	-	384
Total Fixed Assets		916	259,891	-	260,807	384	260,385	-	260,769
Current Assets									
Debtors	11	9,426	-	-	9,426	4,708	-	-	4,708
Cash at Bank & in Hand		79,785	-	9,715	89,500	97,173	-	8,601	105,774
Total Current Assets		89,211	-	9,715	98,926	101,881	-	8,601	110,482
Liabilities									
Creditors: Amounts falling due in 1 year	12								
Accruals		1,200	-	-	1,200	1,850	-	-	1,850
Deferred Income		-	-	645	645	-	-	645	645
other creditors		224	-	4,379	4,603	20,000	-	4,344	24,344
Total Short Term liabilities		1,424	-	5,024	6,448	21,850	-	4,989	26,839
Net Current Assets		87,787	-	4,691	92,478	80,031	-	3,612	83,643
Total Assets less Current Liabilities		88,703	259,891	4,691	353,285	80,415	260,385	3,612	344,412
Creditors:									
amounts falling due after more than 1 year		6,000	-	-	6,000	6,000	-	-	6,000
Provision for liabilities									
Total Net Assets /(Liabilities)		82,703	259,891	4,691	347,285	74,415	260,385	3,612	338,412

For the year ending 31st December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 31st August 2026 signed on their behalf by

Richard Williams

Richard Williams (Trustee/Director)

Notes to the Accounts

1. General Information

International Voluntary Service (IVS) is a charity registered with the Charity Commission of England and Wales (Charity Number: 275424) and with the Office of the Scottish Charity Regulator (OSCR) (Charity Number: SC039585) and a Company Limited by Guarantee registered in England (Company Registered Number: 01354951).

The Company's Registered Office is: International House, 12 Constance Street, London, E16 2DQ

It was incorporated in 1978 with a Memorandum and Articles of Association as its governing document. IVS is the British Branch of the international volunteer network Service Civil International.

2. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3. Merger

IVS merged with VAP in 2025. Due to the nature of the activities and transactions undertaken by both organisations, and the structure before and following the merger, it was determined that a true and fair picture of the charity's finances would be best represented using merger accounting, rather than acquisition accounting.

4. Accounting Policies

a. Income

Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.
Grants and Donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met.
Legacies	Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims on donations and gifts	Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.
Performance Related Grants	Income from performance related grants is only included in the SoFA once the charity has met any performance related conditions.
Donated Goods	This is a change from the prior year accounts, and the prior year accounts have been re-stated as a result. Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Support Costs	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.
b. Expenditure and Liabilities	
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed

Assets for

use by the charity

These are capitalised if they can be used for more than one year and cost at least £500

They are initially valued at cost and the value given in the balance sheet is cost less depreciation.

Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life.

The depreciation rate used is: Office equipment and furniture: 25% per annum

Land and Property is not depreciated.

Fixed Asset Investments

Listed investments are stated at market value at the balance sheet date. Gains and losses on revaluation or disposal are recognised in aggregate in the Statement of Financial Activities and includes any realised or unrealised losses on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the year-end.

Debtors

Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund held by the charity is included in note 15 and note 16

3. Analysis of Income

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations and Legacies						
Donations	27,650	1,350	29,000	39,918	400	40,318
Legacies	-	-	-	75,970	-	75,970
Memberships	3,929		3,929	3,894	-	3,894
Gift Aid	12		12	12	-	12
Total Donations & Legacies	31,591	1,350	32,941	119,794	400	120,194
Charitable Activity						
Volunteering Programmes	2,753	-	2,753	5,640	-	5,640
Fees & Other income	5,253	-	5,253	14,726	-	14,726
Total Charitable Activity	8,006	-	8,006	20,366	-	20,366
Other Trading						
Sales of Pins and Booklets	17		17	135	-	135
Total Other Trading	17	-	17	135	-	135
Investment Income						
Income from Flat Rental	13,353		13,353	4,541	-	4,541
Interest & Dividends	275		275	655	-	655
Cash held by previous investment funds	1,558		1,558	-	-	-
Total Investment Income	15,186	-	15,186	5,196	-	5,196
Total Income	54,800	1,350	56,150	145,491	400	145,891

4. Analysis of Expenditure

	2025				2024			
	Unrestricted £	Designated Fixed Assets £	Restricted £	Total £	Unrestricted £	Designated Fixed Assets £	Restricted £	Total £
Raising Funds								
Cost of Fundraising Platforms	334	-		334	273	-	-	273
Fundraising & Publicity	343	-		343	389	-	-	389
Printing & Postage Costs Memories Booklet		-	44	44	-	-	108	108
Total Costs of Raising Funds	677	-	44	721	662	-	108	770
Investment Management Costs								
Property Repairs & Maintenance	8,054	-	-	8,054	10,444	-	-	10,444
Property Management Fees	994	-	-	994	785	-	-	785
Utility Costs & Council Tax	391	-	-	391	1,250	-	-	1,250
	9,439	-	-	9,439	12,479	-	-	12,479
Charitable Activities								
Bank Charges & interest	60	-	-	60	273	-	-	273
Insurance	748	-	-	748	490	-	-	490
Voluntary Projects	605	-	-	605	-	-	-	-
Consultant Fees	22,430	-	-	22,430	18,865	-	-	18,865
Work Camp Support	225	-	-	225	128	-	-	128
Rent	4,619	-	-	4,619	4,294	-	-	4,294
Office Costs Including IT	2,191	-	-	2,191	572	-	-	572
Book-keeping & payroll Admin	666	-	-	666	542	-	-	542
Memberships & subscriptions	613	-	-	613	110	-	-	110
International Representation	3,183	-	-	3,183	3,305	-	-	3,305
Depreciation	-	494	-	494	-	494	-	494
Board & AGM Costs	510	-	-	510	716	-	-	716
IE Fees	1,250	-	-	1,250	1,950	-	-	1,950
Total Charitable Activity Expenditure	37,100	494	-	37,594	31,245	494	-	31,739
Total Expenditure	47,216	494	44	47,754	44,386	494	108	44,988

5. Remuneration for Independent Examiner

	2025	2024
Independent Examination Fee	700	650
Preparation Fee	500	450
Total	1,200	1,100

6. Analysis of Staff Numbers and Costs

No staff were employed in 2024 or in 2025

7. Trustee Remuneration and Expenses

No trustee received any form of remuneration (2024: nil)

One trustee was paid expenses for travel of £44 in 2025 (2024: £37)

8. Related Party Transactions

During the year donations totalling £20,645 were provided to the charity by trustees. (2024: £32,470)

Richard Williams made an interest free loan of £6,000 in 2019. This remains outstanding at the year-end 31/12/2025

In 2024, Richard Williams also provided loans of to be used in relation to the purchase of the flat. The final £20,000 was repaid in January 2025.

No adjustment has been made to take account of the time value of the loans from R Williams, as the loans are due to be repaid on demand

9. Tangible Fixed Assets

	Heritable Property	Fixtures & Fittings	Computers & Equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	259,398	750	731	260,879
Additions	-	-	-	-
At 31 December 2025	259,398	750	731	260,879
Depreciation & Impairment				
At 1 January 2025	-	250	244	494
Depreciation charged in year	-	250	244	494
At 31 December 2025	-	500	488	988
Carrying Amount				
At 31 December 2024	259,398	500	487	260,385
At 31 December 2025	259,398	250	243	259,891

10. Fixed Asset Investments

	Listed Investment
	£
Carrying Fair Value	
At 1 January 2025	384
Additions	-
Disposals	
Revaluations	532
At 31 December 2025	916

11. Debtors

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
IVS Volunteering Progs	4,551	-	4,551	3,506		3,506
VAP Volunteering Progs	-	-	-	1,202		1,202
Amounts due from VAP following merger	4,875	-	4,875	-		-
Total Debtors	9,426	-	9,426	4,708	-	4,708

12. Creditors

Amounts falling due within 1 year	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Accruals						
Accounts & IE	1,200		1,200	1,850		1,850
Total Accruals	1,200	-	1,200	1,850	-	1,850
Other creditors						
Erasmus Partners owed		4,379	4,379		4,152	4,152
Othona	197		197			
Expenses owed	27		27			
Short-term Loan	-	-	-	20,000		20,000
Total Other creditors	224	4,379	4,603	20,000	4,152	4,152
Deferred Income						
Total Short Term Liabilities	1,424	4,379	5,803	21,850	4,152	6,002
Amounts falling due after 1 year	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Loan	6,000		6,000	6,000		
Total longer term creditors	6,000	-	6,000	6,000	-	-

13. Deferred Income

Income is deferred when the charity does not have full entitlement to the grant. The grants here are Performance Related Grants and are deferred until the appropriate performance has been achieved.

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Opening Balance	645		645	645	-	645
Amount Released to income			-	-	-	-
Amount returned to funder			-	-	-	-
Closing Balance	645	-	645	645	-	645

14. Movement of Funds

	Opening Balance at 1/1/24	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/24	Income	Expenditure	Gains/ (Losses)	Transfers	Closing balance at 31/12/25
	£	£	£	£	£	£	£	£	£	£	£
Restricted Funds											
Erasmus + Projects											
Moldova	(444)	-	-	57		(387)	-	-	(64)	-	(451)
Go East	590	-	-	150		740	-	-	(163)	-	577
Lets Circus	(879)	-	-			(879)	-	-		-	(879)
	(733)	-	-	207	-	(526)	-	-	(227)	-	(753)
The Awakening	(764)	-	-	-	-	(764)	-	-	-	-	(764)
Memories Project	1,610	400	(108)	-	-	1,902	1,300	(44)	-	-	3,158
W F Southall Trust	3,000	-	-	-	-	3,000	-	-	-	-	3,000
Dulwich	-	-	-	-	-	-	50	-	-	-	50
Total Restricted Funds	3,113	400	(108)	207	-	3,612	1,350	(44)	(227)	-	4,691
Unrestricted Funds											
General Funds	234,888	130,314	(31,907)	(1,335)	(269,535)	62,425	41,447	(37,777)	704	-	66,799
Designated Funds (Memories Project)	636	-	-	-	-	636	-	-	-	-	636
Designated Flat income and expenditure	-	15,177	(12,479)	-	8,656	11,354	13,353	(9,439)	-	-	15,268
<i>Subtotal General Funds</i>	235,524	145,491	(44,386)	(1,335)	(260,879)	74,415	54,800	(47,216)	704	-	82,703
Designated Fixed Assets	-	-	(494)	-	260,879	260,385	-	(494)	-	-	259,891
Total Unrestricted Funds	235,524	145,491	(44,880)	(1,335)	(260,879)	334,800	54,800	(47,710)	704	-	342,594
Total Funds	238,637	145,891	(44,988)	(1,128)	(260,879)	338,412	56,150	(47,754)	477	-	347,285

15. Purpose of Restricted Funds

Erasmus + Funds : Funding from EVS/Erasmus to prepare support and send volunteers overseas and also to receive support in Britain for volunteers from overseas.

Memories Project : Gifts given specifically towards the memories project

W F Southall Trust : Funding towards the creation of a digital / audio-visual resource to celebrate and document the past 90 years of IVS-GB (the British branch of Service Civil International) and at the same time create a vision for the future of IVS.

16. Purpose of Designated Funds

Memories Project : Gifts made in recognition of former volunteers who have died or from those who have made donations in recognition of their past service with IVS have been designated to the 'Memories Project'

Designated Fixed Asset Funds: These funds represent value of fixed assets held by the charity.

Transfers into this fund represent the purchase of fixed assets held by the charity.

Designated Flat Income and Expenditure: Represents income (donations, rental and interest) and expenditure relating to the maintenance and ongoing costs associated with the flat.

17. Deficit Balance on Restricted Funds

The Awakening : The deficit balance on this fund represents additional expenditure on the Awakening project, which may or may not be refunded by the funder. This has meant that income was not recognised, although expenditure had been incurred.

Erasmus + projects : The deficit balance on these two projects mainly relates to deficits caused by losses due to exchange rates. However, final payments had not yet been made to project partners by the year-end and until these payments have been made the funds remain open and will be reconciled in the following year's accounts.