

ACCESS TO INDUSTRY LIMITED

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2026

Company Number: SC203830

Scottish Charity Number: SC030186



reducing barriers to further education and employment

ACCESS TO INDUSTRY LIMITED
REPORT OF DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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ACCESS TO INDUSTRY LIMITED
REPORT OF DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2026

The Directors, for the purpose of company law and trustees for the purpose of charity law, present their report and financial statements for the year ended 31 March 2026. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

CHAIR'S REPORT

The year 2025/26 saw the emergence of a new initiative, Upside. This being the Justice Through Care service led by Sacro and partnering with Access to Industry leading in Edinburgh and delivering across East of Scotland and the West. This project was required to hit the ground running, which it did, supporting people as they were liberated from HMPs. Through our role in Upside we also welcomed new colleagues - this has grown the size of the organisation.

The year also had the potential of being a cliff edge with many of our multi-annual projects concluding at the end of 24/25 - in addition to established projects that are funded on a annual basis. These included our Edinburgh grant funded projects. Happily, we secured new funding and all our projects continued into 2025/26 with our Edinburgh projects again receiving a 3-year funding commitment. During the year we also applied for continuance of our Phase 6 CashBack project that was also concluding its 3-year cycle at the end of 25/26. Continued funding was achieved and we will deliver the Phase 7 project in the 3 years from 26/27. Multi-year funding gives reassurance to our clients and our staff. It also offers the opportunity for longer term organisational planning.

In terms of staffing, Access to Industry had another very settled year. While we appreciate that people naturally come and go as they focus on their own development, we have enjoyed a year where only 5% of colleagues moved on. And with new colleagues arriving, our number is now 51 employees. We continue to work in supporting our staff and conducted a survey of what additional benefits staff would like. In 26/27 we will introduce a number of these including a health cash plan, the Blue Light Card, group life insurance, and various salary sacrifice opportunities. As part of our 2025-28 Strategic Plan, we continue to encourage opportunities for involvement in organisational development.

One of our developments in 26/27 - that we are working with colleagues towards ensuring our clients voice is to the fore. We do currently listen to our clients, but we are gathering internal best practice and looking at how we keep engagement informal and yet find ways of more formally using feedback to inform development. This to ensure our services continue to be as relevant as they can for the people we work with. I am confident that this will assist us in building on the excellent services offered across the organisation. I, and the Board, acknowledge and thank all our stakeholders, funders, clients, volunteers and staff for their support in 25/26 and look forward to the next year.

Chair
Jane Handley

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OBJECTIVES AND ACTIVITIES

The organisation is committed to delivering on the aims set out in its Strategic Operation Plan 2024-2027. The direction of Access to Industry (AI) is underpinned by the following vision, against which the services delivered by the organisation are intended to achieve:

Access to Industry's vision is to "Assist excluded people within Scotland to move into education and employment".

Organisation Objectives

In seeking to achieve this vision, the overall service activity delivered by AI is designed to meet the following objectives:

- **To create opportunities for excluded people by reducing barriers** to further education and employment within Scotland.
- **To create structured programmes for individuals from excluded groups** to access further and higher education, training and employment opportunities.
- **To relieve the disadvantaged circumstances of individuals** within Scotland through the development of education, training programmes and employment.
- **To strengthen the internal capacity of the organisation** in order to deliver a quality service and to be recognised as an excellent organisation that is valued by clients and partners.

Delivery of Activity

AI seeks to achieve the above objectives by developing and directly delivering a range of integrated and complementary programmes of assistance and by working with others to do so.

The detail of each of the various programmes which come from the objectives highlighted above are delivered by operational service teams structured to provide the most accessible service to each type of client who seeks assistance from the organisation. These operational teams are split into 'Youth Service' and 'Adult Services'. The work undertaken through these services during 2024/25 is summarised as follows. Success is measured against targets set with funders.

Services for Young People

Edinburgh

EdinMe: Capital City Partnership/City of Edinburgh Council support enabled AI to provide work with young people experiencing mental health issues, and those at risk of substance misuse. In 25/26 it achieved:

• Number of people supported	83
• Number of people going into work	7
• Education & other progressions	19
• Qualifications	2

National

CashBack Polmont: 2025/26 was the third year of Access to Industry's Phase 6 CashBack support in HMP and Young Offender Institute Polmont. This project has the aim of providing an employability programme of activity for all young people within Polmont, regardless of geography and also to provide community-based support. Part of this being hub within Polmont providing training; and caseworkers delivering one-to-one support prior to and on liberation.

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In this third year of 3-year delivery, the project reported young people:

• Supported	113
• Diverted from involvement with the justice system	85
• Gaining accreditation for a new skill	108
• Reporting an increase in wellbeing	125
• Contributing more positively to their community	93
• Building personal skills, resilience and reduce risky behaviour	102

Services for Adults

Edinburgh

EnCompass: Capital City Partnership/City of Edinburgh Council's ongoing support enabled AI to work with people in recovery from substances misuse; people with previous offences; and homeless people. Movement into jobs continued to be impacted by the residual impact of that on preparing people for employment. Attendance at in-house courses was higher than the target, as was participation in education & training, and also in achievement of qualifications. During the year:

• Number of people supported	345
• Number moving into education, training or volunteering	177
• Number of people going into work	25
• Number of qualifications	78

This was the fourth year of delivery of a 6-year contract (3 + 3 years) EnCompass contract.

EnCompass Housing: In partnership with City of Edinburgh Council housing & homelessness colleagues, an 18-month pilot began in Oct 23 which was subsequently incorporated within wider EnCompass funding. This project is to support people registered as homeless. This with the aim being, as people move in to more secure housing, they are also supported into employment. In 25/26 the project achieved:

• Number of new people supported	38
• Number of people into employment	5

Access Data: Funded through the NEST programme in Edinburgh, Access Data supported individuals into data courses as part of a pipeline into further data education and careers. It delivers in partnership with Edinburgh College. Access Data achieved:

• Number of people supported	143
• Number of people going into work	12
• Number continuing education	60
• Other Progressions	40
• Qualifications	8

NOLB (No One Left Behind) Stage One: in 25/26 our Moving Forward projects entered their second year. One project is working with young people, specifically to engage with young people as they leave school, or are not engaging with school, and the other to work with the parents of those young people.

Moving Forward (working with young people):

• Number of people supported	62
• Number of people going into work	2
• Number continuing education	11
• Other progressions	42
• Qualifications	11

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Moving Forward for Parents

• Number of people supported	37
• Number of people going into work	1
• Number continuing education	1
• Other progressions	19
• Qualifications	4

Midlothian

Large Grant: Funding is for in Midlothian for a part-time service supporting people with multiple and complex barriers to employment. In 2025/26 it achieved:

• Number of people supported	47
• Jobs moving into work	1
• Number moving into continued education	5
• Number moving into continued training	8
• Qualifications	5

Access Learning: Funded through the UKSPF (UK Shared Prosperity Fund) to provide learning opportunities to people who would not usually access mainstream college courses, providing a route into further learning and education. In the final year of UKSPF, 2025/26, it achieved:

• Number of people supported	45
• Number of people with basic skills following support	13
• People gaining a qualification/completing a course	14
• Number of people reporting increased employability	19

Midlothian Health & Wellbeing Fund: providing groupwork that aims to reduce isolation and build wellbeing:

• Number of people engaged	20
• Reduce isolation for people, through session attendance	18
• Volunteer peers recruited	1

Justice Employability (East Lothian): Funded through East Lothian Works, this project enabled AI to continue working with people who have an offending background. The project achieved the following in 25/26:

• Number of people supported	44
• Number moving into employment	2
• Number entering continued education	3
• Number entering continued training	16
• Number gaining a qualification	10

Midlothian and East Lothian

MELDAP funding has enabled AI to continue to support to people in recovery from substance misuse across the area. This support continued clients engaging well online and in-person. In 2025/26, the project achieved: :

• Number of people supported	56
• Jobs moving into work	1
• Number moving into continued education	9
• Number moving into continued training	16
• Qualifications	12

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Edinburgh & the Lothians

LEAP: AI's partnership with Lothian and Edinburgh Abstinence Programme (LEAP) continued offering a service to patients from Edinburgh, Midlothian & East Lothian.

Dundee

Access Recovery Dundee: A new project funded by the Scottish Government Drugs Mission. Beginning in July 2023 and supporting people in recovery, specifically supporting people with experience of residential rehab and working with them to move the closer towards employment. In 25/26 the project achieved:

• Number of people supported	82
• Jobs moving into work	5
• Other progressions (training, Further Education, volunteering)	23
• Qualifications	15

Nationally

Upside: The national Justice Through Care partnership project, led by Sacro, began in 2025/26. AI delivers across various localities in the East and West of Scotland as well as within HMPs. The country is split into 'Pods' and AI lead on the Edinburgh/Lothian/Borders 'Pod' delivery. During the first year of delivery, 2025/26, Upside achieved:

• National referrals	2700
• Edinburgh/Lothian/Borders 'Pod' referrals	356

CYPFAL (learning): Core funding from the Children's Young People, Families and Adult Learning, Third Sector Grants is to embed learning in programmes offered by AI and through this increase feelings of achievement; wellbeing; and build qualifications. In 2025/26:

• Number of clients participated in groupwork learning	398
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Community College: During the 2025/26 AI delivered accredited 'community' classes within Cowgate; Midlothian/Hardengreen; and East Lothian. We built on our Qualifications Scotland (previously Scottish Qualifications Authority) delivery introducing new Data and ICT qualifications. Working in partnership with Edinburgh College, delivered from the Cowgate included Data; Digital Media; and Photography; NPA Mental Health; and Creative Writing. Classes delivered by AI and accredited by the college included Data Skills at L3 & L4; ICT L3-5; Employability Award; Local Investigations; and Improving Wellbeing.

In addition, a range of programmes around personal development and wellbeing were offered with external trainers including REHIS First Aid; REHIS Food Hygiene. In house, and working with partners, we delivered Driving Theory; Cooking; Photography; Creative Writing; CSCS (construction skills); Gardening; and facilitated SMART recovery groups.

ACHIEVEMENTS AND PERFORMANCE

During 2025/26 AI achieved the following on outcomes against targets (table below). For all outcomes, other than jobs, we exceeded target by more than 100%. Jobs we were within 9% of achieving our target.

Not all projects have the same funder targets so an overall outcome indicator can't include specific outcomes for project. All have a target on new engagements/number supported, the other 'general' targets are in jobs, progression into continued education, training and in qualifications.

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Performance Indicator	Annual Target	Actual	% on Target
Clients supported	553	1153	208
Gaining a job	76	69	91
Other progressions	349	755	216
Qualifications	85	248	292

Volunteers

Working with volunteers continued in 2025/26 with recruitment ongoing, with ICT, photography and NPA Digital Media all working with volunteers as classroom assistants. Many of our volunteer classroom assistants being prior or current clients.

Wider Benefit

The projects provide wider direct benefit to the communities that are often described as vulnerable groups. For those in recovery from substances, the support and routine offered encourages individuals to maintain that recovery journey; for those with a history of offending, engagement in training and employment offer a route out of offending. The support that we give our young people is designed to remove the risk of them becoming our adult client group of the future.

FINANCIAL REVIEW

AI has been successful in both securing the continuation of successful project work and growing into new markets with the potential for further future growth. The charity faces a continuing challenge of managing an increased capacity whilst continuing to pursue opportunities, small or large, that in the future may yield continued sustainable growth.

Review of the Year

Overall, AI returned a surplus of £93,423 in 2026 (2025: deficit of £43,739), as set out in the Statement of Financial Activities. This comprised a surplus (after transfers) of £29,751 (2025: surplus £38,223) in relation to unrestricted funds and a surplus of £63,672 (2025: deficit of £81,962) in relation to restricted funds. This surplus representing timing differences between funding received and funding expended. General unrestricted reserves stood at £364,302 (2025: £334,551) and restricted funds stood at £280,916 (2025: £217,244).

Principal Funding Sources

AI's funding received is a mix of contract-based and grant-based. The grant-based funding is a mix of short-term (12-18 months) and 3-year funding. The organisation will strive to continue building funding sources that are for 12+ months.

The breakdown of the funding sources is noted in the table below:

Source	2026	%	2025	%
	£		£	
CEC	718,000	36.2	723,200	51.3
Other Statutory	1,237,200	62.3	682,600	48.4
Private Trusts	25,000	1.3	-	0.0
Other	4,800	0.2	4,100	0.3
TOTAL	£1,985,000	100	1,409,900	100

Investment Policy

The majority of the company's funds are to be spent in the short to medium term, so funds are not held for long term investment. This policy is reviewed on an annual basis.

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Reserves Policy

The unrestricted fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The Board annually review ongoing projects; their timelines; and the funds required to deliver that work - alongside any potential gaps in funding. Core costs vary depending on project delivery. To determine the level of working capital required, the Board consider:

- Level of security of funding/predictability: whether there has been continuous funding for a project for a number of years.
- Arrears/Advance of funds: what proportion of funds are payable in arrears and consequently requiring a level of cashflow.
- Regular or irregular payments: are the projects funded long-term or are there projects funded for one year, or less and the impact on such things as notice periods required.
- Funding for opportunities: providing the means to enable the organisation to speculate on new business opportunities and partnerships.
- Unforeseen expenditure: providing the means to fund small or larger expenses that were not predicted within the annual budget.

Reserves Level

The conclusion of the Board is that 3-months of annual operating costs should be the indicative amount set for unrestricted reserves. This level should ensure that the organisation is financially, and operationally, secure. Currently this is approximately £515,000 based on projected expenditure for 2026/27. The actual free reserves at the year-end date were £364,302. The Board regularly monitor the position and consider steps to address any shortfall.

Risk Management

The Board of Directors regularly reviews the major risks to which the charity is exposed. This occurs as part of Board meetings generally and as part of funding applications and annual strategic development. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. These risks are reviewed bi-monthly by the Board. The risk management template sets a target score and isolates any remedial actions required to meet the target.

One of main threats to the organisation is not achieving the outputs & outcomes expected by funders, with the risk that if these are not achieved there may be an impact on forecast funding. To give an early indication of emerging issues, the Board receive RAG (red, orange, green) analysis of project performance and concentrate attention on any falling short. Managers instigate, as a matter of routine, a system of plan-do-review to manage team performance with an aim of alleviating risk.

Other threats that the Board assess at each meeting relate to wider funding; achieving; staff retention; cash flow; business continuity; damage to AI reputation; and cyber security.

Significant external risks are considered as part of the strategic plan which focuses on diversification of charitable activity to enable the individual component parts of the charity to function separately and without negative impact on the charity as a whole. Internal control risks are minimised by the adherence to policies which govern practice and organisational function, including for example, equal opportunities, health and safety, client risk assessment and so on.

PLANS FOR THE FUTURE

AI set out our short and long-term term objectives in our operational plan 2024-2027. This followed consultation with our clients, funders, volunteers and staff.

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Our development over the next 3-years will be focused on 4 main aims, to:

1. Deliver an employability service of quality that progresses individuals towards work:
 - Design and deliver employment projects;
 - Sustain current level of services;
 - Collaborate with other agencies and organisations;
 - Promote our services to key policy makers and influencers in order to widen awareness of services, and influence change;
 - Be flexible to adapt to needs of client groups and the wider employability environment;
 - Deliver a service of quality and evaluation/continuous improvement.
2. Continue to listen and work with our clients to deliver a service that is inclusive and relevant:
 - Consult with our clients;
 - Be consistent in ensuring there is the opportunity for people with 'lived experience' to participate within the organisation;
 - Ensure there are opportunities for peer training;
 - Organise an annual event, the Certificate Ceremony;
 - Make information on Access to Industry readily available.
3. Provide a fair workplace for our colleagues:
 - Ask colleagues what the best way is to consult and seek their input;
 - Determine an agenda of 'worker welfare' issues including the working environment, internal systems and seek their input;
 - Develop policy and an environment that promotes inclusivity and diversity on recruitment and in employment;
 - Encourage development of staff through training and other opportunities (i.e. attendance at events).
4. Build on our Community Colleges to deliver relevant accredited learning for our clients:
 - Support staff to deliver in-house accredited learning;
 - Develop a portfolio of accredited qualifications delivered in-house;
 - Develop outreach training.

AI Co Chief Executives report annually on actions taken towards achieving the objectives set out in strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 4 February 2000, and registered as a charity at that time. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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Recruitment and Appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

The Board of Directors is selected from across the interests of the organisation and particular emphasis is placed on Directors with skills and knowledge of the widening participation agenda.

Directors are usually known to the company through joint working or through networking relevant to the aims of the company. On induction each Director receives an overview of the organisations and responsibilities as a Director from the Chair and the Co-Chief Executives. They receive a handbook outlining their responsibilities and written information on the organisation. They have the opportunity for training in being a Director.

Organisational Structure

AI has a Board of Directors of up to twelve members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. One new Board Member was appointed in the year, with one resigning. Five Board Meetings take place during the year, with 3 meetings in-person and two online.

The Co-Chief Executives sit in on board meetings as external advisors but have no voting rights.

The Co-Chief Executives are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Service Managers have responsibility for the day-to-day management of the projects of the organisation. They have responsibility for supervision of staff teams and ensure that teams continue to develop their skills and working practices in line with good practice.

The company is guided by both local and national policy in trying to meet its charity objectives.

At a national level the company is influenced by local and national strategy including the Scottish Governments 'No-one Left Behind', 'Rights, Respect, Recovery', 'A Fairer Scotland for All', 'Skills for Scotland', and 'Developing the Young Workforce - Scotland's Youth Employment Strategy'. Locally it is influenced by the priorities of Local Government in the areas in which it operates and of particular departments including local authority criminal justice strategies.

Related Parties and Partnership Working Arrangements

The organisation works with a number of partners, including Sacro, Edinburgh College, Lothian and Edinburgh Abstinence Programme (LEAP) and Scottish Prison Service in pursuit of common objectives. In addition, many of the directors are employed in the field or with common interests to AI but do not exercise sufficient control over those organisations for those organisations to be classed as related parties. There are procedures for recognising potential conflicts of interest at Board Meetings.

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Pay policy for senior staff

The directors and the senior management comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 6 to the accounts.

The pay of the senior staff is reviewed annually and increased in accordance with average earnings, conditional on sufficient funds being available.

REFERENCE AND ADMINISTRATIVE INFORMATION

Company registration number	SC203830
Charity number	SC030186
Registered Office	Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Operational Address	156 Cowgate Edinburgh EH1 1RP
Bankers	Virgin Bank 83 George Street Edinburgh EH2 3ES
Solicitors	Harper MacLeod LLP Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Senior Statutory Auditor	Louise Presslie C.A.
Independent Auditors	Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT

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REFERENCE AND ADMINISTRATIVE INFORMATION (cont'd)

Directors/Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

The Directors	J Doody	(Resigned 13 February 2026)
	J Handley	
	E Anderson	
	A Baxter	
	S McLean	
	M Hoenigmann	(Resigned 12 September 2025)
	F Jamieson	
	P Whytock	
	K Adamson	
	N MacKenzie	(Appointed 12 September 2025)
Key Management Personnel	A Hill	(Co Chief Executive)
	S McGreevy	(Co Chief Executive)
	C Dickson	(Service Manager)
	M Gucman	(Service Manager)
	M Phillips	(Service Manager)
	S Clark	(Service Manager)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors are also responsible for safeguarding the assets of the charitable company

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and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps he or she ought to have taken as a director to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relating to small companies.

Approved by the Board of Directors on

and signed on their behalf by:

 Jane Handley

ACCESS TO INDUSTRY LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
FOR THE YEAR ENDED 31 MARCH 2026

Opinion

We have audited the financial statements of Access to Industry Limited for the year ended 31 March 2026, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its income and expenditure for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 trustees' (who are also directors of the company for the purposes of company law) 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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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 matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the report of the trustees, and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 12 the directors are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the directors 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 charitable company'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 the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in

**ACCESS TO INDUSTRY LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
FOR THE YEAR ENDED 31 MARCH 2026**

the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high-level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high-level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income testing and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.



Louise Presslie CA

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

9 Ainslie Place

Edinburgh EH3 6AT

Date: 11 September 2026

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

ACCESS TO INDUSTRY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2026

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2026</u> £	<u>Total Funds 2025</u> £
Income and endowments from:					
Donations	2	-	-	-	275
Income from charitable activities:	3				
Working with young people		12,700	392,911	405,611	378,523
Working with adults		12,700	1,562,671	1,575,371	1,027,263
Investment income		4,351	-	4,351	3,811
		29,751	1,955,582	1,985,333	1,409,872
Expenditure on:					
Charitable activities:	4	19,199	1,872,711	1,891,910	1,453,611
Total expenditure		19,199	1,872,711	1,891,910	1,453,611
Net income/(expenditure)		10,552	82,871	93,423	(43,739)
Transfers between funds	13	19,199	(19,199)	-	-
Net movement in funds		29,751	63,672	93,423	(43,739)
Funds brought forward		334,551	217,244	551,795	595,534
Funds carried forward		364,302	280,916	645,218	551,795

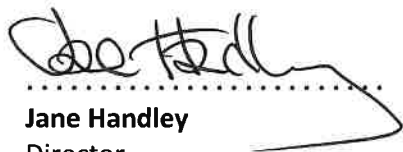
The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing. The notes on pages 20 to 31 form part of these financial statements.

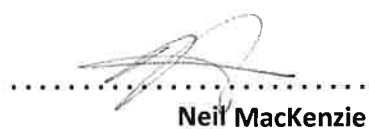
ACCESS TO INDUSTRY LIMITED
BALANCE SHEET
AS AT 31 MARCH 2026

	<u>Note</u>	£	<u>2026</u> £	<u>2025</u> £
FIXED ASSETS				
Tangible assets	8		27,335	17,471
CURRENT ASSETS				
Debtors	9	269,953		89,780
Cash at bank and in hand		392,928		477,865
		662,881		567,645
CREDITORS				
Amounts falling due within one year	10	(44,998)		(33,321)
NET CURRENT ASSETS			617,883	534,324
NET ASSETS	14		645,218	551,795
FUNDS				
Unrestricted funds:				
General Funds			364,302	334,551
Restricted funds	13		280,916	217,244
			645,218	551,795

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Board of Directors on 11 September 2026 and signed on their behalf by:


.....
Jane Handley
Director


.....
Neil MacKenzie
Director

The notes on pages 20 to 31 form part of these financial statements.

ACCESS TO INDUSTRY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

<u>Note</u>	<u>2026</u> £	<u>2025</u> £
Cash flows from operating activities:		
Net cash (used)/provided by operating activities	(65,322)	(34,341)
Cash flows from investing activities:		
Purchase of tangible fixed assets	(23,966)	(6,634)
Interest income	4,351	3,811
Cash (used in) investing activities:	(19,615)	(2,823)
(Decrease)/Increase in cash and cash equivalents in the year	(84,937)	(37,164)
Cash and cash equivalents at the beginning of the year	477,865	515,029
TOTAL cash and cash equivalents at the end of the year	392,928	477,865

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net movement in funds	93,423	(43,739)
Add back depreciation charge	13,898	9,502
Add back loss on disposal	204	-
Deduct interest income	(4,351)	(3,811)
(Increase)/Decrease in debtors	(180,173)	15,761
Increase/(Decrease) in creditors	11,677	(12,054)
Net cash (used in)/provided by operating activities	(65,322)	(34,341)

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES

(a) Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Access To Industry Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

The functional and presentational currency of the financial statements is the Pound Sterling (£).

(b) Preparation of the accounts on a going concern basis

The Directors consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Directors' going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

(c) Income

Income is recognised when the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where the grantor or donor has specified that the grant or donation is to be spent for a particular period, the portion which relates to a future period is treated as deferred income and included in creditors.

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) volunteer time is not recognised but refer to the Directors' Annual Report for more information about their contribution. On receipt, donated goods, services and facilities are recognised because of the value of the gift to the charity which is the amount the charity would have been willing to pay for the equivalent item in the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(d) Expenditure and irrecoverable VAT

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT and is reported as part of the expenditure to which it relates:

Expenditure on charitable activities comprises those costs incurred by the charity in providing activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature (administration, finance, personnel, payroll and governance costs) necessary to support them using the methodology recommended by The Big Lottery Fund:

- a) establishment costs are apportioned on the basis of floor area and time used, and

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

- b) administrative overheads are allocated on a basis relating to the number of personnel engaged in the project.

(e) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. At the year end there were no areas where there were estimates and assumptions with a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next period.

(f) Operating lease agreements

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against income on a straight-line basis over the period of the lease.

(g) Tangible fixed assets

Tangible fixed assets are originally recorded at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Short term leasehold improvements	straight line over remaining lease term at time of purchase	
Computer Equipment	25%	straight line
Fixtures & Fittings	20%	straight line

The charity's policy is not to capitalise items that cost under £500.

(h) Fund accounting

- Unrestricted funds are available for use at the discretion of the management committee in furtherance of the general objects of the charity.
- Designated funds are general funds allocated by the management committee for a specific purpose.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of an appeal.

(i) Pensions

The charity operates an auto enrolment pension scheme for all employees who have elected to participate. The assets of the schemes are held separately from those of the charity in an independently administered fund.

(j) Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise accruals and other creditors.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Small donations <£500	-	-	-	275
Total income from donations	-	-	-	275

Income from donations was £nil (2025: £275) of which £nil (2025: £225) was unrestricted and £nil (2025: £50) was restricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Working with young people				
City of Edinburgh Council/CCP – NEST/EdinMe	-	100,000	100,000	79,497
City of Edinburgh Council/CCP NOLB ¹ – Moving Forward Cluster 1	-	43,000	43,000	43,000
City of Edinburgh Council/CCP NOLB ¹ – Moving Forward Cluster 2	-	43,000	43,000	43,000
Corra Foundation: EdinMe	-	-	-	28,350
Robertson Trust	12,500	-	12,500	-
Scottish Government/Inspiring Scotland: Cashback Passport	-	206,911	206,911	184,676
Other small grants < £4,000	200	-	200	-
¹ NOLB – No One Left Behind				
Working with adults				
Scottish Government/Sacro: Upside/SHINE	-	708,902	708,902	170,544
Scottish Government/Corra/CYPFAL Learning	-	31,912	31,912	31,912
City of Edinburgh Council: Encompass	-	309,000	309,000	300,000
City of Edinburgh Council/CCP – Access Data NEST	-	100,000	100,000	81,972
City of Edinburgh Council/CCP NOLB ¹ – Moving Forward for Parents	-	100,000	100,000	100,000
City of Edinburgh Council/CCP – Parental Transition Fund	-	6,887	6,887	17,628
City of Edinburgh Council/CCP – Edinburgh Training Fund	-	16,122	16,122	-
Scottish Government/Capital City Partnership: PESF Access Data	-	-	-	40,000
PESF Access Progress	-	-	-	18,063
Scottish Government/Corra Foundation: Access Recovery Dundee	-	51,196	51,196	49,818
MELDAP: Mid and East Lothian Outreach	-	81,204	81,204	75,344
MELDAP: East Lothian Recovery Café	-	27,371	27,371	-
Midlothian Community Mental Health & Well Fund	-	10,000	10,000	10,000
Midlothian Council/UKSPF: Access Learning	-	38,630	38,630	46,232
Midlothian Council: Employability work	-	17,360	17,360	17,360
NHS Lothian- LEAP	-	7,540	7,540	7,540
East Lothian/UKSPF: Employability	-	48,281	48,281	48,000
East Lothian Council/Justice: Independent Living Skills	-	-	-	6,000
Robertson Trust	12,500	-	12,500	-
Other small grants < £4,000	200	8,266	8,466	6,850
Total income from charitable activities	25,400	1,955,582	1,980,982	1,405,786

Income from charitable activities was £1,980,982 (2025: £1,405,786) of which £25,400 (2025: £nil) was unrestricted and £1,955,582 (2025: £1,405,786) was restricted.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Direct Costs	Adult Work £	Youth Work £	2026 Total £	2025 Total £	Basis of Apportionment
Staff costs (note 6)	1,217,616	342,992	1,560,608	1,144,107	
Sessional Staff/volunteers	7,265	-	7,265	15,424	
Other staff costs	23,637	5,936	29,573	16,439	
Project costs	39,921	29,904	69,015	82,905	
Beneficiary costs	13,519	4,383	17,902	9,883	
Support Costs					
Premises costs	102,077	6,317	108,394	87,564	% utilisation of area
Postage, Stationery & Admin costs	13,839	3,059	16,898	15,376	Invoice/headcount
Telephone	5,876	757	6,633	16,270	Invoice/headcount
IT & website	21,920	1,702	23,622	15,994	Invoice/headcount
Marketing	717	-	717	45	Invoiced costs
Equipment & equipment rental	1,881	255	2,136	1,068	Invoice/headcount
Recruitment costs	1,000	-	1,000	2,000	Invoiced costs
Training & conferences	7,308	2,852	10,160	11,780	Invoiced costs
Trustees expenses	58	58	116	334	Invoiced costs
Legal & professional fees	-	-	-	1,568	Invoiced costs
Accountancy	7,847	1,208	9,055	8,692	Governance
Audit fees	7,860	-	7,860	7,380	Governance
HR consultancy	6,316	538	6,854	7,280	Invoiced costs
Depreciation	6,949	6,949	13,898	9,502	n/a
Loss on disposal of fixed assets	102	102	204	-	n/a
	1,485,708	406,202	1,891,910	1,453,611	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two main strands of charitable activity undertaken (working with adults and working with young people). Expenditure on charitable activities was £1,891,910 (2025: £1,453,611) of which £36,351 (2025: £1,160) was unrestricted and £1,855,559 (2025: £1,452,451) was restricted.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

5. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Adult Work £	Youth Work £	TOTAL £
Costs	(1,485,708)	(406,202)	(1,891,910)
Direct grant Support	1,575,371	405,611	1,980,982
Net expenditure	89,663	(591)	89,072

6. STAFF COSTS

	2026 £	2025 £
Wages and salaries	1,331,607	998,377
Social security costs	152,120	86,538
Pension costs	76,881	59,192
	1,560,608	1,144,107

The number of employees during the period on a headcount basis was as follows:

Co-Chief Executive Officers	2	2
Project Managers	4	3
Project Officers	38	29
Administrative staff	5	4
	49	38

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

6. STAFF COSTS (cont'd)

No employees earned £60,000 per annum or more (2025: Nil).

The directors give their services voluntarily and receive no remuneration. Two directors (2025: two) were reimbursed travel expenses of £116 during the year (2025: £75).

The key management personnel of the charity comprise the directors, Co-Chief Executives and four Service Managers. The total employee benefits of the key management personnel were £301,696 (2025: £239,097).

7. NET INCOME

The net income for the year is stated after charging:-

	2026	2025
	£	£
Auditors' remuneration – audit fee	7,860	7,380
Auditors' remuneration – other services	2,092	2,092
Depreciation	13,898	9,502
Loss on disposal of fixed assets	204	-
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Short-term L'hold Impr'mts	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
COST				
At 1 April 2025	54,360	67,253	1,632	123,245
Additions	-	23,966	-	23,966
Disposals	-	(16,211)	-	(16,211)
At 31 March 2026	<u>54,360</u>	<u>75,008</u>	<u>1,632</u>	<u>131,000</u>
DEPRECIATION				
At 1 April 2025	54,360	49,782	1,632	105,774
Charge for the year	-	13,898	-	13,898
Released on disposal	-	(16,007)	-	(16,007)
At 31 March 2026	<u>54,360</u>	<u>47,673</u>	<u>1,632</u>	<u>103,665</u>
NET BOOK VALUE				
At 31 March 2026	<u>-</u>	<u>27,335</u>	<u>-</u>	<u>27,335</u>
At 31 March 2025	<u>-</u>	<u>17,471</u>	<u>-</u>	<u>17,471</u>

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

9. DEBTORS

	2026	2025
	£	£
Grants receivable	264,112	85,541
Other debtors & prepayments	5,841	4,239
	269,953	89,780

10. CREDITORS – amounts falling due within one year

	2026	2025
	£	£
Accruals	21,280	17,886
HMRC – PAYE & NIC	-	7,640
Other creditors	14,218	7,795
Deferred income	9,500	-
	44,998	33,321

11. FINANCIAL COMMITMENTS

The following operating lease payments were committed to be paid as at the year-end:

	Land & Buildings	Office Equipment	2026 TOTAL	2025 TOTAL
	£	£	£	£
Within one year	62,120	4,964	67,084	66,655
Within two to five years	185,117	3,634	188,751	252,588
More than five years	-	681	681	-

The amounts charged to the SOFA in the period were £55,878 (2025: £55,878) for land and buildings and £4,126 (2025: £3,574) for office equipment.

12. TAXATION

The company is exempt from corporation tax on its charitable activities.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

13. MOVEMENT OF FUNDS

	Balance at 1 April 2025 £	Movement in funds			Balance at 31 March 2026 £
		Income £	Expenditure £	Transfers £	
Restricted Funds:					
Project capital	17,471	-	(14,102)	23,966	27,335
Access Learning	-	38,630	(38,030)	(600)	-
CYPFAL Learning	235	31,912	(32,147)	-	-
Mid & East Lothian Recovery	46,768	108,575	(72,386)	(2,474)	80,483
Upside Service	-	708,902	(695,012)	(13,890)	-
NHS LEAP	3,848	7,540	(3,026)	-	8,362
Encompass/Housing	38,769	309,000	(277,436)	(3,237)	67,096
NEST EdinMe	16,549	100,000	(100,000)	(789)	15,760
Access Data NEST	23,385	100,000	(100,000)	-	23,385
Midlothian Council Employability	-	17,360	(17,361)	1	-
Midlothian Health & Wellbeing	9,044	10,000	(9,273)	-	9,771
Scottish Gov/Passport Cashback	-	206,911	(186,943)	(19,968)	-
Digital Peer Project	4,707	-	(1,541)	-	3,166
Access Recovery Dundee	5,678	51,196	(51,196)	-	5,678
East Lothian Employability	1,000	48,281	(49,281)	-	-
East Lothian Independent Living Skills	6,000	-	(5,938)	-	62
Moving Forward, NOLB Cluster 1	4,816	43,000	(43,000)	-	4,816
Moving Forward, NOLB Cluster 3	1,340	43,000	(43,000)	-	1,340
Moving Forward for Parents	26,406	100,000	(100,000)	(1,368)	25,038
Small Projects	11,228	31,275	(33,039)	(840)	8,624
Total restricted funds	217,244	1,955,582	(1,872,711)	(19,199)	280,916
Unrestricted Funds:					
General Funds	334,551	29,751	(19,199)	19,199	364,302
Total unrestricted funds	334,551	29,751	(19,199)	19,199	364,302
TOTAL FUNDS	551,795	1,985,333	(1,891,910)	-	645,218

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

13. MOVEMENT OF FUNDS (cont'd)

The purposes of the above funds were as follows:

Project Capital: This fund represents the net book value of fixed assets purchased using restricted grants.

Access Learning: A project funded through the UKSPF (UK Shared Prosperity Fund) to provide learning opportunities to people who would not usually access mainstream college courses, providing a route into further learning and education.

CYPFAL (learning): Core funding was awarded again in 24/25 from the Children's Young People, Families and Adult Learning, Third Sector Grants. This to embed learning in programmes offered by AI and through this increase feelings of achievement; wellbeing; and build qualifications.

Midlothian and East Lothian Recovery: Funding through MELDAP (Mid and East Lothian Drugs and Alcohol Partnership) to deliver employability services in outreach across Midlothian and East Lothian.

Recovery Café: Meldap funding to support the development of a new recovery space in East Lothian.

Upside Service: This project is funded by the Scottish Government through partnership lead SACRO (Safeguarding Communities Reducing Offending) to provide a through-care services for those being liberated from HMPs.

NHS LEAP (Lothian and Edinburgh Abstinence Programme): Funding from this NHS Lothian to support LEAP and deliver various courses/employability programmes to support patients following substance misuse.

EnCompass: Funding from the City of Edinburgh Council through a co-production between EADP (Edinburgh Drugs and Alcohol Partnership), Criminal Justice and Employability & Talent Development departments. Funding is to support early engagement in the employability pipeline for people in recovery from substance misuse, people with a recent history of offending and people who are homeless. Includes **EnCompass**

Housing Pilot which is funding from City of Edinburgh Council housing & homelessness to support people registered as homeless to move provide employability support as they gain more secure tenancies.

NEST EdinMe (Third Party Grants): Funds from City of Edinburgh Council to support young people with mental health issues towards employment. Contract managed by Capital City Partnership.

Access Data NEST: Funded through the NEST programme in Edinburgh, Access Data supports individuals into data courses as part of a pipeline into further data education and careers. It contributes to the City Region's 'Data Driven Innovation' and Edinburgh's ambition of becoming the data capital of Europe.

Midlothian Council Employability: Funds for three years to support working with people with complex employability barriers related to previous substance misuse, offending, and through being homeless.

Midlothian Health and Wellbeing: support to promote and develop good mental health and wellbeing and/or mitigate and protect against the impact mental ill health and reduce isolation.

Scottish Government/Passport CashBack: Funds managed by Foundation Scotland to support young people within HMP Polmont and in the community through caseworker 1-1 through-care support.

Digital Peer Project: Funding through East Lothian Council to employ a peer worker to deliver training in digital skills to people from the area.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

13. MOVEMENT OF FUNDS (cont'd)

Access Recovery Dundee: Funds from the Scottish Government Drugs Mission and managed by Corra. Supporting people in recovery, specifically supporting people with experience of residential rehab and working with them to move the closer towards employment.

East Lothian Employability: East Lothian Council funds to support people with a history of offending into employment. Funded through UKSPF (UK Shared Prosperity Fund).

East Lothian Independent Living Skills: Funding to support people with experience of justice build skills for life and work and support good mental health wellbeing.

Moving Forward (NOLB Cluster 1 & 3): Two NOLB stage 1 funding from City of Edinburgh Council via Capital City Partnership to work with school leavers or young people from two areas of the City not engaging with school and support progression to employment

Moving Forward for Parents (NOLB): NOLB stage 1 funding from City of Edinburgh Council via Capital City Partnership to work with parents of the young people supported in the Moving Forward projects.

Small Projects: Smaller projects funded including Parental Transition funding to support AI clients with additional purchased activity that takes them closer towards employment.

TRANSFERS

Transfers of £19,199 (2025: £35,347) to the general fund representing management charges of Passport Cashback as permitted by the funder.

Transfers of £23,966 (2025: £6,634) to Project Capital represents purchases of fixed assets using restricted funds, to be depreciated in project capital fund.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

13. MOVEMENT OF FUNDS (cont'd)

Movement of funds for the year ended 31 March 2025:

	Balance at 1 April 2024 £	Income £	Expenditure £	Movement in funds Transfers £	31 March 2025 £
Restricted Funds:					
Project capital	20,339	-	(9,502)	6,634	17,471
Access Learning – UKSPF	16,145	46,232	(62,337)	(40)	-
CYPFAL Learning	-	31,912	(31,469)	(208)	235
Dundee Digital Lifelines	34,340	-	(33,400)	(940)	-
Mid & East Lothian Recovery	39,932	75,344	(67,419)	(1,089)	46,768
Shine	-	170,544	(153,524)	(17,020)	-
NHS LEAP	2,358	7,540	(6,050)	-	3,848
Encompass	30,857	300,000	(291,650)	(438)	38,769
NEST EdinMe	2,583	79,497	(72,531)	7,000	16,549
Access Data NEST	9,329	81,972	(67,866)	(50)	23,385
PESF Access Data	14,269	40,000	(54,564)	295	-
PESF Access Progress	22,178	18,062	(37,225)	(3,015)	-
Midlothian Council Employability	-	17,360	(17,345)	(15)	-
Midlothian Health & Wellbeing	10,644	10,000	(11,600)	-	9,044
Scottish Gov/Passport Cashback	899	184,676	(166,563)	(19,012)	-
Corra Edinme	12,821	28,350	(38,070)	(3,101)	-
EdinMe EADP	42,190	-	(37,953)	(4,237)	-
Digital Peer Project	21,792	-	(17,085)	-	4,707
Access Recovery Dundee	6,334	49,868	(50,509)	(15)	5,678
East Lothian Employability	754	48,000	(47,754)	-	1,000
East Lothian Independent Living Skills	-	6,000	-	-	6,000
Moving Forward, NOLB Cluster 1	-	43,000	(37,428)	(756)	4,816
Moving Forward, NOLB Cluster 3	-	43,000	(39,996)	(1,664)	1,340
Moving Forward for Parents	-	100,000	(76,391)	2,797	26,406
Small Projects	11,442	24,479	(24,220)	(473)	11,228
Total restricted funds	299,206	1,405,836	(1,452,451)	(35,347)	217,244
Unrestricted Funds:					
General Funds	296,328	4,036	(1,160)	35,347	334,551
Total unrestricted funds	296,328	4,036	3,840	35,347	334,551
TOTAL FUNDS	595,534	1,409,872	(1,453,611)	-	551,795

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2026			
Represented by:	£	£	£
Tangible fixed assets	-	27,335	27,335
Current assets	374,847	288,034	662,881
Current liabilities	(10,545)	(34,453)	(44,998)
	364,302	280,916	645,218
	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2025			
Represented by:	£	£	£
Tangible fixed assets	-	17,471	17,471
Current assets	345,093	222,552	567,645
Current liabilities	(10,542)	(22,779)	(33,321)
	334,551	217,244	551,795

15. COMPANY LIMITED BY GUARANTEE

The members have each agreed to contribute £1 in the event of the company being wound up.

No one individual had control over the charity during either the current or previous year.

16. RELATED PARTY TRANSACTIONS

There were no transactions with Directors in the current or previous year.