

**ACCESS TO INDUSTRY LIMITED**

**REPORT OF THE DIRECTORS  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**Company Number: SC203830**

**Scottish Charity Number: SC 030186**



*reducing barriers to further education and employment*

**ACCESS TO INDUSTRY LIMITED**  
**REPORT OF DIRECTORS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**ACCESS TO INDUSTRY LIMITED  
REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2020**

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 2020. 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**

Although the year 2019/20 finished in unprecedented times, as we moved into a COVID-19 lockdown, up until that point Access to Industry (AI) had a year where we achieved targets and saw projects concluding while others emerged.

Our work with offenders was consolidated in North Lanarkshire, and our remit expanded to support those from the area within HMP Addiewell to those within HMP Barlinnie as well. Our Social Economy Growth funded work with young offenders from the same area, and from South Lanarkshire, completed as did our Lottery funded Polmont Employability Hub. However our Hub support continues without a gap through the foundations laid by these previous projects and our successful application to CashBack for Communities. Alongside the Hub, we will see a re-emergence, and building of support, to young offenders in Polmont and from across the whole of Scotland in 2020/21.

In Edinburgh we began a new project – EdinMe – working with young people who are experiencing issues around their mental health wellbeing. This Capital City Partnership/Edinburgh Council funding was further augmented by Corra PDI (Partnership Drugs Initiative) which enables further support including access to specialist mental health provision.

January 2020 saw us expanding our reach into Dundee. Working in a voluntary sector partnership, led by Enable, we now support people who have a history of substance misuse, and a history of offending, into employment. This has further extended our prison reach into HMP Perth.

In 2019/20 we set a new strategy and operational plan for 2020-2023. This was informed by independent consultation with our stakeholders, including clients. This strategy focus is to:

- Sustain and evolve services to our communities
- Build our business
- Grow our reputation
- Strengthen our core

The end of 2019/20, with COVID-19 and the subsequent lockdown, has brought very challenging circumstances that have tested all aspects of our structures, support and delivery. Our main focus has been on maintaining contact with our clients. We believe this experience will bring about positive change to the organisation and new ways of supporting our clients going forward in 2020/21 and indeed beyond.

Finally, I am clear that both our response to COVID-19 and AI's achievements owe everything to its exceptional staff group, the belief and determination they unlock in those they work with, the many who engage with us, and their innovation. Through them, we look forward to a successful year in 2020/21 and delivering our strategic focus.

**Angus Whyte, Chair**

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## **OBJECTIVES AND ACTIVITIES**

The organisation is committed to delivering on the aims set out in its Strategic Operation Plan. 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:

AI'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 flow 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'. Within this we have our Passport branding which incorporates our work with offenders. 'Skills and Employability' incorporates activity across various geographies and both our services for adults and young people. The work undertaken through these services during 2019/20 is summarised as follows. Success is measured against targets set with funders.

## **Services for Young People**

### **Passport: Polmont**

In 2019/20 Passport continued to work within HMP and Young Offender Institute Polmont to provide a through-care service to young offenders. A through-care service offers support from the same caseworker within Polmont who will then work with them when they are liberated to their home geographic area.

### **Passport Polmont Employability Coordination Project (PPEC)**

PPEC began in May 2016 with the aim of providing a programme of activity for all young people within Polmont, regardless of geography. It was also to bring employers into Polmont to work with young people. Its third and final year was extended by 7 months and completed in December 2019. In the final 19 months it achieved:

- 262 clients took part in training within Polmont
- 318 qualifications achieved
- 13 young people gained employment post liberation
- 36 new employers involved in Polmont employability (across full duration of project)

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**Lanarkshire:** this offers support to young people returning to both North and South Lanarkshire. The project began in February 2018 and concluded in December 2020. Across the duration of the project it achieved:

- 72 clients engaged (21 in final year)
- 14 clients gained a job or went into further education (10 in final year)
- 37 clients undertook training (30 in final year)

### **Edinburgh**

**EdinMe:** Capital City Partnership/City of Edinburgh Council & Corra support enabled AI to provide work with young people experiencing mental health issues, and those at risk of substance misuse. The following was achieved:

- 75 young people supported
- 4 achieved jobs (sustained 4 weeks +)
- 13 sustained further education places (for 13 weeks +)
- 6 qualifications
- 5 vocational training

### **Services for Adults**

**EnCompass:** Capital City Partnership/City of Edinburgh Council support enabled AI to provide to work with people in recovery from substances misuse; people with previous offences; and homeless people. Delivered from AI's base in the Cowgate, 2019/20 was the third year (of four) of delivery which includes an in-house and outreach service to people within Edinburgh. During the year:

- 226 new clients registered
- 22 clients sustained employment for a minimum of 4-weeks
- 15 clients sustained employment for a minimum of 13-weeks
- 49 clients undertook further education
- 122 clients took part in vocational training
- 122 SQA qualifications were achieved by clients
- 3,172 was the attendance at group-work sessions

Sessions were both delivered by Edinburgh College and by caseworkers. Caseworker delivery included training in CSCS (construction industry card) & Driving Theory; Live Life to the Full; Gardening; and Mindfulness. In addition, there was training in REHIS Food Hygiene and First Aid.

### **Midlothian**

Midlothian Council provided support for a new part-time service supporting people with multiple and complex barriers to employment. In 2019/20 this delivered:

- 45 new clients engaging
- 257 attendance at class sessions
- 7 achieved training or further education (sustained 13 weeks +)
- 2 achieved jobs (sustained 4 weeks +)

### **East Lothian**

Part funded by East Lothian Council and ESF funds, this project enabled AI to continue working with people who have offending background. In East Lothian, during 2018/19, AI achieved the following:

- 24 people engaged
- 7 moved into jobs
- 2 moved into education or training

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**Midlothian and East Lothian**

MELDAP funding has enabled AI continued to support people in recovery from substance misuses across the area. In 2019/20, the project achieved:

- 24 new people engaged
- 781 attendance at class sessions
- 7 moved into further education or training
- 4 achieved jobs

Scottish Government funding enabled AI to provide and advocacy service across Midlothian and East Lothian to people with issues around substance misuse.

**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. This partnership resulted in 2019/20:

- 25 LEAP graduates attended AI services in Edinburgh, Midlothian and East Lothian.
- 18 LEAP graduates gained a qualification

**North Lanarkshire**

Funding through Routes to Work and North Lanarkshire Council (ESF) has enabled AI continued to support people from the area prior to and on liberation from HMP Addiewell. This support has been extended to HMP Barlinnie. During the year the first project concluded and in July 2020 the second strand of funding began. In 9 months this project has achieved:

- 39 people referred
- 25 fully engaged

**Nationally**

Shine is the national women offender's mentoring service. It is delivered through a national Public Social Partnership (PSP) led by Sacro. AI is a member of the partnership. Launched in 2013, AI delivers Shine services in Edinburgh, Midlothian, West Lothian and East Lothian. AI manages the Shine prison-based champions within HMP Edinburgh, HMP and YOI Polmont and Cornton Vale. The mentors work with women offenders within HMP Edinburgh, HMP and YOI Polmont and HMP Cornton Vale and within the community. The mentor interventions, which aim to reduce re-offending, are for a period of 6 months.

During the year 2019/20:

- 48 women were referred to the programme

**Skills and Employability**

**Access Courses:** During the 2019/20 academic year AI supported 3 courses in partnership with Edinburgh College. Access Courses included Access Photography, Games and digital media. Courses were delivered at AI's Cowgate premises.

In addition, a summer programme was offered and courses in beauty, gardening and podcasting.

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## **ACHIEVEMENTS AND PERFORMANCE**

Overall in 2019/20 Access to Industry performed well against headline targets. While not all projects have the same funder targets, all have a target on new engagements. New engagements are clients new to the project that year, it is not the total number of clients that AI engage with in a single year. In the main, employability projects set headline targets around jobs, training, further education and qualifications. These are reported on below.

The table below demonstrates that AI performed well against target for the year 2019/20. All main targets were over-achieved with the exception of jobs sustained to 4-weeks. This variance, of 14%, was within an acceptable limit for project funders and off-set by a higher number of clients achieving continued education and vocational training.

<b>Performance Indicator</b>	<b>Target</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
New Engagements	664	887	223	134
Gaining a job (4-weeks)	94	81	-13	86
Further Education and/or Training	92	289	197	315
Qualifications	265	466	201	176

## **Volunteers**

Access to Industry recruited 4 volunteers during the year. Volunteers' roles included classroom assistant, general support and Board Member. The Directors would like to thank volunteers for their valuable time and commitment during the year. Access to Industry are grateful for the hours of their time they freely give to supporting the organisation and our clients. While we acknowledge this support in particular to one volunteer each year - with a 'Volunteer of the Year' award at our annual Certificate Ceremony – each volunteer's contribution is valued equally.

## **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.

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## **Financial Review**

Against the backdrop of uncertainties over funding, 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 Board of Directors have been rewarded by pursuing a growth model and securing resources that can be managed within existing capacity. 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 Access to Industry returned a deficit of £7,152 in 2020 (2019: surplus £16,433), as set out in the Statement of Financial Activities. This comprised a surplus (before transfers) of £10,886 (2019: deficit £24,243) in relation to unrestricted funds and a deficit of £18,038 (2019: surplus £40,676) in relation to restricted funds. General unrestricted reserves stood at £191,374 (2019: £165,384) and restricted funds stood at £115,368 (2019: £148,510).

## **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	2020	%	2019	%
	£		£	
CEC	315,000	38.0	320,000	38.0
Other Statutory	422,000	50.0	407,000	48.0
Public Funds	32,000	4.0	101,000	12.0
Private Trusts	58,000	7.0	21,000	2.0
Other	7,000	1.0	1,000	<1.0
<b>TOTAL</b>	<b>834,000</b>	<b>100</b>	<b>850,000</b>	<b>100</b>

## **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.

## **Reserves Policy**

The unrestricted fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the company. 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. In order 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 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 project 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.



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- 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 £229,000. In the operational plan 2020-2023 the Board have set out the target of securing unreserved funding reserves to close the 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 also 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. With the emergence of COVID-19 the Board review risk on a monthly basis with a separate risk register being established in light of the pandemic.

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; and damage to AI reputation.

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 company to function separately and without negative impact on the company 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**

Access to Industry have set out our short and long-term term objectives in our operational plan 2020-2023. This followed consultation with our clients, funders, volunteers and staff. Our full plan sets out steps towards achieving our strategic focus. Our focus is to:

**Sustain and evolve our services to our clients and our communities**

We will maintain our services by:

- Consolidating our current services
- Grow services in our communities
- Meeting clients' holistic needs
- Ensure we are equipped to make learning central to all our services

**Build our business**

We will grow the business opportunities of Access to Industry by:

- Developing new partnerships
- Gaining contracts
- Generating new, unrestricted, income

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**Strengthen our core**

We will strengthen our core by

- listening to our clients and acting upon what they say;
- Ensuring our employees have the skills and tools they need;
- Building our volunteer opportunities

**Grow our reputation**

We will grow awareness of our organisation by:

- Building our organisations profile
- Ensuring we have secure data
- Grow our presence

**COVID-19**

AI concluded 2019/20 in lockdown because of COVID-19, with all members of staff working from home from the last 10-days of March 20. A seismic change for an organisation that works face-to-face with clients on a daily basis. Delivery immediately moved on-line with all members of staff having access to electronic communication means. Maintaining contact with clients was the priority along with keeping funders informed of activity and progress. All funders intimated that funding was continuing as set out in contracts and grants. AI had no requirement to furlough any staff member. No fundraising activity was affected. Additional funds were secured to purchase IT kit and connection for clients. This has meant no immediate concern.

The future concern for Directors will be in the continued good-will of funders and this will be dependent on AI's ability to maintain and build client contact, produce outcomes and/or agree any amendments to targets. AI have been delivering on outcomes while in lockdown and the Directors will need to monitor outcomes over the second quarter to ensure these are maintained, and indeed, rise. They will need to keep open communication with our funders.

## **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.

**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.

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The Board of Directors is selected from across the further and higher education sectors 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.

**Organisational Structure**

Access to Industry 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. 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.

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.

The Operations Managers have responsibility for the day to day management of the services of the organisation. They have responsibility for supervision of staff teams and are 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 objects.

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', 'Developing the Young Workforce - Scotland's Youth Employment Strategy' and 'Community Justice Scotland - Learning, Development and Innovation Strategy 2017-2019'. 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 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 Access to Industry 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.

**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.

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Company registration number</b>	SC203830
<b>Charity number</b>	SC030186
<b>Registered Office</b>	Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
<b>Operational Address</b>	156 Cowgate Edinburgh EH1 1RP
<b>Bankers</b>	Clydesdale Bank PLC 83 George Street Edinburgh EH2 3ES
<b>Solicitors</b>	Harper MacLeod LLP Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
<b>Senior Statutory Auditor</b>	Ingela Louise Presslie
<b>Independent Auditors</b>	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:

<b>The Directors</b>	A Whyte	(Chair)
	J Doody	
	B Penman	
	J Handley	
	E Anderson	
	A Baxter	
	L Fisher	
	J Pearson	
	Stuart McLean	(appointed 8 November 2019)
<b>Key Management Personnel</b>	A Hill	(Co Chief Executive)
	S McGreevy	(Co Chief Executive)
	M Phillips	(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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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## **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 in order 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 4 September 2020 and signed on their behalf by:



..... Angus Whyte (Chairperson)

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**INDEPENDENT AUDITORS' REPORT**  
**TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Opinion**

We have audited the financial statements of Access To Industry Limited for the year ended 31 March 2020, 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 2020 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 charitable company 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees (who are also the 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 not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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**TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED**  
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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 financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 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 within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, 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 in the course of 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 director's report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on pages 12-13, the directors (who are also trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



**ACCESS TO INDUSTRY LIMITED  
INDEPENDENT AUDITORS' REPORT  
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED  
FOR THE YEAR ENDED 31 MARCH 2020**

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 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Ingela Louise Presslie**

**Senior Statutory Auditor**

**for and on behalf of Whitelaw Wells, Statutory Auditor**

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

**9 Ainslie Place**

**Edinburgh EH3 6AT**

**4 September 2020**

**ACCESS TO INDUSTRY LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income & Expenditure Account)  
**FOR THE YEAR ENDED 31 MARCH 2020**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> <u>2020</u> £	<u>Total Funds</u> <u>2019</u> £
<b>Income and endowments from:</b>					
<b>Donations</b>	(2)	4,498	725	5,223	822
<b><i>Income from charitable activities:</i></b>	(3)				
Working with young people		4,535	223,862	228,397	264,285
Working with adults		-	592,082	592,082	558,528
Skills & Employability		-	6,540	6,540	26,683
<b>Investment income</b>		1,893	-	1,893	16
		<hr/>	<hr/>	<hr/>	<hr/>
		10,926	823,209	834,135	850,334
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
<b><i>Charitable activities:</i></b>					
Client groups' service & activity costs	(4)	40	841,247	841,287	833,901
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		40	841,247	841,287	833,901
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income</b>		10,886	(18,038)	(7,152)	16,433
<b>Transfers between funds</b>	(13)	15,104	(15,104)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		25,990	(33,142)	(7,152)	16,433
<b>Funds brought forward</b>		165,384	148,510	313,894	297,461
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward</b>		191,374	115,368	306,742	313,894
		<hr/>	<hr/>	<hr/>	<hr/>

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 2020**

	<u>Note</u>	£	<u>2020</u> £	<u>2019</u> £
<b>FIXED ASSETS</b>				
Tangible assets	8		8,668	11,485
				<hr/>
<b>CURRENT ASSETS</b>				
Debtors	9	108,447		103,454
Cash at bank and in hand		202,754		210,389
		<hr/>		<hr/>
		311,201		313,843
<b>CREDITORS</b>				
Amounts falling due within one year	10	(13,127)		(11,434)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			298,074	302,409
			<hr/>	<hr/>
<b>NET ASSETS</b>	14		306,742	313,894
			<hr/>	<hr/>
<b>FUNDS</b>				
Unrestricted funds:				
General Funds			191,374	165,384
Restricted funds	13		115,368	148,510
			<hr/>	<hr/>
			306,742	313,894
			<hr/>	<hr/>

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 4 September 2020 and signed on their behalf by:

  
 .....  
**Angus Whyte (Chairperson)**  
 Director

  
 .....  
**Jacqueline Doody**  
 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 2020**

<u>Note</u>	<u>2020</u> £	<u>2019</u> £
<b>Cash flows from operating activities:</b>		
Net cash (used in)/provided by operating activities	(6,030)	31,517
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	(3,498)	(3,089)
Interest income	1,893	16
<b>Cash (used in) investing activities:</b>	(1,605)	(3,073)
Increase (decrease)/in cash and cash equivalents in the year	(7,635)	28,444
Cash and cash equivalents at the beginning of the year	210,389	181,945
<b>TOTAL cash and cash equivalents at the end of the year</b>	<b>202,754</b>	<b>210,389</b>

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

	<u>2020</u> £	<u>2019</u> £
Net movement in funds	(7,152)	16,433
Add back depreciation charge	6,147	5,707
Add back loss on disposal of fixed assets	168	
Deduct interest income	(1,893)	(16)
(Increase)/decrease in debtors	(4,993)	12,507
Increase/(decrease) in creditors	1,693	(3,114)
Net cash (used in) / provided by operating activities	(6,030)	31,517

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**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).

**(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 the expected impact of COVID-19 to the company for 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 on the basis 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:

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**(d) Expenditure and irrecoverable VAT (cont'd)**

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

**(e) Operating lease agreements**

Rentals applicable to operating leases, where substantially all of 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.

**(f) 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.

**(g) 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.

**(h) Pensions**

The charity operates a defined contribution 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.

**(i) 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 2020**

**2. DONATIONS**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
CAF - COOP	2,594	-	2,594	-
C Scott	859	-	859	-
Small donations <£500	1,045	725	1,770	822
Total income from donations	4,498	725	5,223	822

Income from donations was £5,223 (2019: £822) of which £4,498 (2019: £822) was unrestricted and £725 (2019: £nil) was restricted.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
<b>Working with young people</b>				
TNL Community Fund: Polmont PPEC	-	27,124	27,124	87,515
City of Edinburgh Council: EPSIP	4,535	-	4,535	-
Scottish Government: Social Economy Growth Fund	-	41,433	41,433	53,400
South Lanarkshire Council	-	18,000	18,000	5,000
City of Edinburgh Council: Third Sector Grants	-	70,000	70,000	-
Corra EdinMe	-	45,000	45,000	-
The Listening Fund	-	11,755	11,755	-
Scottish Government Fund	-	9,900	9,900	-
City of Edinburgh Council: Youth Challenge Fund	-	-	-	68,820
Corra (Lloyds PDI): BOSS	-	-	-	18,000
NHS Lothian	-	-	-	20,000
City of Edinburgh Council: Liberton and Gilmerton NP	-	-	-	4,000
Other small grants < £4,000	-	650	650	7,550
<b>Working with adults</b>				
Scottish Government: SHINE	-	138,000	138,000	138,000
City of Edinburgh Council: Encompass	-	240,750	240,750	234,703
MELDAP: Mid and East Lothian Outreach	-	71,553	71,553	68,967
East Lothian Council: ESF	-	12,981	12,981	7,653
North Lanarkshire Council: Adult Passport	-	36,903	36,903	38,469
Midlothian Council: Employability work	-	4,167	4,167	16,667
Scottish Government: MELDAP Advocacy	-	50,000	50,000	20,000
Enable Scotland – ESF/Dundee Discovery Work	-	13,774	13,774	-
East Lothian One Partnership	-	19,012	19,012	-
Foundation Scotland	-	4,942	4,942	-
Midlothian Council: ESF	-	-	-	16,854
Midlothian Council: Criminal Justice	-	-	-	10,000
East Lothian Council: East Lothian Offenders	-	-	-	5,840
Other small grants < £4,000	-	-	-	1,375
<b>Skills &amp; Employability</b>				
NHS Lothian- LEAP	-	6,040	6,040	6,040
TNL Community Fund: Awards for All	-	-	-	7,600
City of Edinburgh Council: City Centre NP	-	-	-	4,380
City of Edinburgh Council: Summer Programme	-	-	-	4,075
Other small grants < £4,000	-	500	500	4,588
Total income from charitable activities	4,535	822,484	827,019	849,496

Income from charitable activities was £827,019 (2019: £849,496) of which £4,535 (2019: £3,250) was unrestricted and £822,484 (2019: £846,246) was restricted.

## 4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

<u>Direct Costs</u>	Adult Work £	Youth Work £	Skills & Employability £	2020 Total £	2019 Total £	Basis of Apportionment
Staff costs (note 6)						
Sessional Staff/volunteers	460,368	169,681	13,750	643,799	645,059	
Staff travel costs	15	3,208	2,649	5,872	17,704	
Project costs	9,455	6,409	11	15,875	14,712	
Beneficiary costs	394	24,861	1,935	27,190	6,353	
<u>Support Costs</u>	11,110	1,491	482	13,083	15,617	
Premises costs	56,262	18,436	985	75,683	77,455	% utilisation of area
Postage, Stationery & Admin costs	3,677	2,596	-	6,273	6,620	Invoice/headcount
Telephone	5,666	3,326	200	9,192	8,639	Invoice/headcount
IT & website	3,747	3,776	532	8,055	11,934	Invoice/headcount
Marketing	1,466	2,145	-	3,611	1,126	Invoiced costs
Equipment & equipment rental	55	229	37	321	1,598	Invoice/headcount
Recruitment costs	1,150	510	-	1,660	690	Invoiced costs
Training & conferences	2,516	1,183	-	3,699	3,234	Invoiced costs
Board expenses	118	-	-	118	133	Governance costs
Legal & professional fees	1,202	1,868	-	3,070	228	Invoiced costs
Accountancy	4,578	2,188	662	7,428	7,240	Governance
Audit fees	3,324	1,200	310	4,834	4,560	Governance
HR consultancy	1,547	432	3,230	5,209	5,292	Invoiced costs
Depreciation	-	-	6,147	6,147	5,707	n/a
Loss on disposal of fixed assets	-	-	168	168	-	n/a
	<u>566,650</u>	<u>243,539</u>	<u>31,098</u>	<u>841,287</u>	<u>833,901</u>	

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 three main strands of charitable activity undertaken (working with adults, young people and Skills & Employability work). Expenditure on charitable activities was £841,287 (2019: £833,901) of which £40 (2019: £28,331) was unrestricted and £841,247 (2019: £805,570) was restricted.



**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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

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

	Adult Work £	Youth Work £	Skills & Employability £	TOTAL £
Costs	(566,650)	(243,539)	(31,098)	(841,287)
Direct grant Support	592,082	228,397	6,540	827,019
Net income/ (expenditure)	25,432	(15,142)	(24,558)	(14,268)

**6. STAFF COSTS**

	2020 £	2019 £
Wages and salaries	562,750	562,389
Social security costs	47,492	48,918
Pension costs	33,557	33,752
	643,799	645,059

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

Co-Chief Executive Officers	2	2
Project Managers	1	1
Project Officers	24	21
Administrative staff	2	2
	29	26

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**6. STAFF COSTS (cont'd)**

No employee earned £60,000 per annum or more (2019: Nil).

The directors give their services voluntarily and receive no remuneration. Directors were reimbursed travel expenses of £118 during the year (2019: £133).

The key management personnel of the charity comprise the directors, Co-Chief Executives and Service Manager. The total employee benefits of the key management personnel were £135,637 (2019: £135,431).

**7. NET (EXPENDITURE) / INCOME**

The net (expenditure) / income for the year is stated after charging:-

	2020 £	2019 £
Auditors' remuneration – audit fee	4,834	4,560
Auditors' remuneration – other services	1,920	1,840
Depreciation	6,147	5,707
Loss on disposal of fixed assets	168	-
	<u>          </u>	<u>          </u>

**8. TANGIBLE FIXED ASSETS**

	Short-term L'hoid Impr'mts £	Computer Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>				
At 1 April 2019	54,360	48,395	800	103,555
Additions	-	3,498	-	3,498
Disposals	-	(10,953)	-	(10,953)
<b>At 31 March 2020</b>	<u>54,360</u>	<u>40,940</u>	<u>800</u>	<u>96,100</u>
<b>DEPRECIATION</b>				
At 1 April 2019	54,360	36,910	800	92,070
Charge for the year	-	6,147	-	6,147
Released on disposal	-	(10,785)	-	(10,785)
<b>At 31 March 2020</b>	<u>54,360</u>	<u>32,272</u>	<u>800</u>	<u>87,432</u>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2020</b>	<u>-</u>	<u>8,668</u>	<u>-</u>	<u>8,668</u>
<b>At 31 March 2019</b>	<u>-</u>	<u>11,485</u>	<u>-</u>	<u>11,485</u>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**9. DEBTORS**

	2020 £	2019 £
Grants receivable	105,697	101,204
Other debtors & prepayments	2,750	2,250
	<hr/>	<hr/>
	108,447	103,454
	<hr/>	<hr/>

**10. CREDITORS – amounts falling due within one year**

	2020 £	2019 £
Accruals	4,750	4,440
Other creditors	8,377	6,994
	<hr/>	<hr/>
	13,127	11,434
	<hr/>	<hr/>

**11. FINANCIAL COMMITMENTS**

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

	Land & Buildings	Office Equipment	2020 TOTAL	2019 TOTAL
	£	£	£	£
Within one year	50,204	3,215	53,419	51,539
Within two to five years	201,200	3,317	204,517	8,124
	<hr/>	<hr/>	<hr/>	<hr/>

The amounts charged to the SOFA in the period were £47,592 (2019: £47,592) for land and buildings and £3,947 (2019: £3,947) for office equipment.

**12. TAXATION**

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

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT OF FUNDS**

	Balance at 1 April 2019 £	Movement in funds			Balance at 31 March 2020 £
		Income £	Expenditure £	Transfers £	
<b>Restricted Funds:</b>					
Project capital	11,484	-	(6,147)	3,498	8,835
Social Economy Growth Fund	-	41,433	(42,451)	1,018	-
Mid & East Lothian Recovery	9,014	71,553	(65,395)	-	15,172
BOSS	13,853	-	(13,853)	-	-
East – ESF	1,256	12,981	(10,543)	-	3,694
Shine	-	138,000	(120,900)	(17,100)	-
NHS LEAP	1,552	6,040	(6,987)	-	605
Encompass	-	240,750	(226,523)	(2,155)	12,072
Third Sector Grants	-	70,000	(70,000)	-	-
South Lanarkshire Polmont	7,893	18,000	(22,263)	-	3,630
TNL Community Fnd - Polmont	32,259	27,124	(59,383)	-	-
North Lanarkshire ESF	4,487	36,904	(34,802)	-	6,589
Midlothian Council Employability	16,667	4,167	(16,667)	-	4,167
MELDAP Advocacy	10,759	50,000	(53,309)	(705)	6,745
Liberton and Gilmerton NP	3,000	-	(3,000)	-	-
City Centre NP	2,867	-	(2,867)	-	-
NHS Edinburgh	12,786	-	(9,720)	-	3,066
Corra Edinme	-	45,000	(8,979)	(640)	35,381
The Listening Fund	-	11,755	(4,806)	-	6,949
Scottish Government Fund	-	9,900	(8,207)	-	1,693
Enable Scotland ESF/Dundee	-	13,773	(14,568)	795	-
East Lothian One Partnership	-	19,012	(19,012)	-	-
Scottish Gov/Passport CashBack	-	-	(230)	230	-
Small Projects	20,633	6,817	(20,635)	(45)	6,770
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	148,510	823,209	(841,247)	(15,104)	115,368
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds:</b>					
General Funds	165,384	10,926	(40)	15,104	191,374
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	165,384	10,926	(40)	15,104	191,374
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	313,894	834,135	(841,287)	-	306,742
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**ACCESS TO INDUSTRY LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**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.

**Social Economy Growth Fund:** Funding from Scottish Government and ESF for project 'Growing Passport Polmont'. The objective is to build services in, particularly, North and South Lanarkshire and maintain a service for young people from those areas being liberated from Polmont.

**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.

**BOSS:** Funding from Corra (previously the Lloyds Partnership Drugs Initiative) to help young people who are affected by drugs. The aim of this work will be to develop a bespoke programme of activities for each participant to help them gain the qualifications they need and the core skills they require.

**Mid(lothian) – ESF:** ESF monies through Midlothian Council to work with people in recovery from substance misuse and those who have an offence in Midlothian. The project is matched with MELDAP delivery.

**East (Lothian) – ESF / East Lothian Offenders:** ESF monies through East Lothian Council to work with people with an offending background in recovery an offending background and who live in East Lothian. The project is matched with funding from East Lothian Council Criminal Justice (East Lothian Council) and MELDAP delivery.

**Shine:** This project is funded by the Scottish Government through SACRO (Safeguarding Communities Reducing Offending) to support vulnerable women (offenders at HMP Edinburgh) and promote their return to the community through provision of tailored activity packages.

**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.

**Third Party Grants (EdinMe):** Third Part Grant Funds (now known as NEST) from City of Edinburgh Council and contract manage by Capital City Partnership. To support young people with mental health issues towards a positive destination.

**Youth Challenge Fund:** Funding from the City of Edinburgh Challenge Fund for work assist young people at risk of offending and those moving on from prison to access education, training and employment.

**South Lanarkshire Polmont:** Funding from South Lanarkshire Council to support work with young offenders from South Lanarkshire on a Structured Deferred Sentence.

**TNL Community Fund, Polmont Passport Employability Coordination Project (PPEC):** The National Lottery Community Fund (previously Big Lottery Fund) funded project to work with young people within Polmont regardless of geography within the establishments Employability Hub. The project is to establish employer links that will assist employment on liberation.

**ACCESS TO INDUSTRY LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT OF FUNDS (cont'd)**

**North Lankarkshire ESF:** Funding from North Lanarkshire Council and ESF to provide an employability service to people from the area who are in, and being liberated, from HMP Addiewell.

**Midlothian Council:** Funds secured for three years to support work with people with complex employability requirements related to previous substance misuse, offending, and through being homeless.

**Meldap Advocacy:** Scottish Government funding for a 2 year project to provide advocacy service to people who misuse substances. The purpose being to link them with available services.

**Liberton & Gilmerton Neighbourhood Partnership:** Funded by the City of Edinburgh Council to meet specific locally identified needs.

**City Centre Neighbourhood P'ship:** Funded by City of Edinburgh Council to meet specific local need.

**NHS Edinburgh:** NHS Lothian provided support to match the Corra Boss project and support young people at risk of substance misuse into positive engagement.

**Corra EdinMe:** Funds from Corra to support young people with mental health issues and at risk of substance misuse towards employment. Specialist mental health support. Match to Third Party Grants.

**The Listening Fund:** Corra funds to provide sessional support addressing how AI currently and how we might better listen to the young people we work with.

**Scottish Government Fund:** Funding to sustain the Polmont Employability Fund for 3-months following the conclusion of TNL Community Funds.

**Enable Scotland ESF/Dundee Discovery Works:** A voluntary sector partnership project providing employment support to vulnerable groups in Dundee.

**East Lothian One Partnership:** East Lothian Council funds to support people with a history of offending into employment. Match funds for East ESF.

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

**Small Projects:** Smaller projects funded a Gardening Project (Spirit of Dumbiedykes); a summer programme for people in Edinburgh, Midlothian and East Lothian (The Lottery Fund Awards for All); an art programme for young people (Ethical Giving - RAG); and participatory budgeting won funds delivered discrete courses for young people in South and West Edinburgh.

**TRANSFERS**

Transfers of £17,100 to the general fund represent management charges of Shine Mentoring Project as permitted by funders.

Transfers of £1,996 to various restricted funds to support small deficits and reallocations between restricted funds as permitted by funders.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT OF FUNDS (cont'd)**

Movement of funds for the year ended 31 March 2019:

	Balance at 1 April 2018 £	Movement in funds			Balance at 31 March 2019 £
		Income £	Expenditure £	Transfers £	
<b>Restricted Funds:</b>					
Project capital	14,103	-	(5,707)	3,088	11,484
Social Economy Growth Fund	2,615	53,400	(56,701)	686	-
Mid & East Lothian Recovery	2,189	68,967	(54,492)	(7,650)	9,014
BOSS	18,000	18,000	(22,147)	-	13,853
Mid – ESF	-	16,854	(16,854)	-	-
East – ESF	38	7,653	(12,275)	5,840	1,256
East Lothian Offenders	10,392	5,840	(17,327)	1,095	-
Shine	-	138,000	(119,871)	(18,129)	-
NHS LEAP	3,057	6,040	(7,545)	-	1,552
Encompass	-	234,703	(233,724)	(979)	-
Youth Challenge Fund	-	68,820	(68,820)	-	-
South Lanarkshire Polmont	20,567	5,000	(16,280)	(1,394)	7,893
Glasgow Passport – Robertson Trust	8,475	-	(8,475)	-	-
Lanarkshire Young Start	5,061	-	(5,061)	-	-
TNL Community Fnd - Polmont	20,190	87,515	(75,446)	-	32,259
North Lanarkshire ESF	-	38,469	(33,982)	-	4,487
Midlothian Criminal Justice	-	10,000	(10,000)	-	-
Midlothian Council Employability	-	16,667	-	-	16,667
MELDAP Advocacy	-	20,000	(9,241)	-	10,759
Liberton and Gilmerton NP	-	4,000	(1,000)	-	3,000
City Centre NP	-	4,380	(1,513)	-	2,867
NHS Edinburgh	-	20,000	(7,214)	-	12,786
Small Projects	21,214	21,938	(21,895)	(624)	20,633
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Total restricted funds	125,901	846,246	(805,570)	(18,067)	148,510
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<b>Unrestricted Funds:</b>					
General Funds	171,560	4,088	(28,331)	18,067	165,384
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Total unrestricted funds	171,560	4,088	(28,331)	18,067	165,384
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>297,461</b>	<b>850,334</b>	<b>(833,901)</b>	<b>-</b>	<b>313,894</b>
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**ACCESS TO INDUSTRY LIMITED**  
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**FOR THE YEAR ENDED 31 MARCH 2020**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total
<b>Funds balances at 31 March 2020</b>			
Represented by:	£	£	£
Tangible fixed assets	-	8,668	8,668
Current assets	191,374	119,827	311,201
Current liabilities	-	(13,127)	(13,127)
	<u>191,374</u>	<u>115,368</u>	<u>306,742</u>

	Unrestricted Funds	Restricted Funds	Total
<b>Funds balances at 31 March 2019</b>			
Represented by:	£	£	£
Tangible fixed assets	-	11,485	11,485
Current assets	165,384	148,459	313,843
Current liabilities	-	(11,434)	(11,434)
	<u>165,384</u>	<u>148,510</u>	<u>313,894</u>

**15. COMPANY LIMITED BY GUARANTEE**

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

**16. FLOATING CHARGE**

Clydesdale Bank PLC holds a floating charge over the assets and undertakings of the company. There were no balances outstanding due to Clydesdale Bank PLC at the year end.