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ACCESS TO INDUSTRY LIMITED

REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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 2021

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ACCESS TO INDUSTRY LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021

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 2021. 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 2020/21 was a tumultuous year for Access to Industry (AI), not because of our twentieth anniversary celebrations, but because we - and the world - were responding to measures put in place around COVID 19. Our celebrations were just one of many put on hold.

Our focus since March 2020 has been to ensure a service to our clients, those we were currently working with and those still to engage with us. Key to that was supporting our staff to ensure they had a service to offer and the tools to deliver it by. Our organisational focus temporarily shifted from employability to maintaining engagement. We saw our continued support to clients as vital to maintaining their wellbeing, we are fortunate in that all our funders supported this objective.

Remote working for AI meant ensuring that all our staff had the right equipment to work from home; the appropriate communication with the organisation; a range of activity and learning to offer our clients; and ensuring that our clients could connect with us. To meet this, we provided laptops for staff; devised ways for regular catch ups with individuals, teams and across the organisation; moved our client learning on-line and added more opportunities for clients over social media and online platforms; and we secured funding to purchase kit and connection for clients who did not have it. The result was that we maintained contact with 90% of our clients who had been engaging pre-pandemic, in March 2020. We know it was exceptionally challenging for some clients, and through that for the staff supporting them, but we also know that our staff interventions - in the most dramatic, but true term - saved lives through supporting wellbeing. When we were able we began meeting people in person, following guidelines – and sometimes weather dependent!

We did have new projects begin during the year, which was more challenging during lockdown. Our Polmont Cashback project start was impeded by the lockdown of the country, and of the prison. With gradual easing in restrictions the emphasis moved to community engagement, before external agencies could have access to Polmont in September. We also began two new projects in January supporting parents in Edinburgh. Although this too began in a lockdown period, many parents by this time were well-versed in video platforms and able to engage online.

We have had a year of trying new things, through a situation thrust upon us, and we have learned from it. The next year we will hopefully be able to have a more settled period and be able to engage with our clients in person, we will learn from this and blend in positive opportunities it has brought.

AI have a lot of people to thank over the last year: our funders whose support has meant we have neither had to furlough or undertake redundancies; our clients, for learning along with us and engaging with us in remote ways; and our staff, whose resilience, creativity and flexibility have meant that we have continued to provide a quality service and deliver outcomes for our clients. We are grateful to all. So as we exit our twentieth year as an organisation, we enter our twenty-first, more mature and knowing we can adapt in order to benefit the clients we work with. We are ready to support our clients into education and employment in a post-pandemic Scotland.

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 2020-2023. 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 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'. 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

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 outcomes for the project were re-set for the project in light of the pandemic/measures and the impact on delivery. The project met revised targets. The following was achieved:

- 26 young people supported
- 3 achieved jobs (sustained 4 weeks +)
- 19 sustained further education places (for 13 weeks +)
- 7 qualifications
- 7 vocational training

National

Passport: CashBack Polmont: In 2020/21 CashBack Passport began a new programme of support in HMP and Young Offender Institute Polmont with the aim of providing an employability programme of activity for all young people within Polmont, regardless of geography. A hub within Polmont providing training and caseworkers delivering one-to-one support prior to and on liberation. Lockdown measures meant the start of the project within Polmont began in September, rather than April, and a reduced number of Caseworkers initially able to access Polmont (one rather

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than four). Despite a delayed start and reduced staffing levels, the project achieved for young people:

- 39 engaged and achieved increase in confidence
- 25 developed physical and personal skills
- 4 improved their health and wellbeing
- 36 participated in activity that improved learning and employability

Services for Adults

Edinburgh

EnCompass: Capital City Partnership/City of Edinburgh Council support enabled AI to work with people in recovery from substances misuse; people with previous offences; and homeless people. Usually delivered from AI's base in the Cowgate, 2020/21 meant remote delivery for much of the year. Lockdown measures impacted on individuals being referred into the project but other outcomes were in the main achieved, and exceeded. Support for clients continued as did online learning. Movement into jobs was affected but progression to education continued. 2020/21 was the fourth year (of four) of delivery which includes an in-house and outreach service to people within Edinburgh. During the year:

- 320 clients were supported
- 164 new clients registered
- 11 clients sustained employment for a minimum of 4-weeks
- 30 clients undertook further education
- 105 clients took part in vocational training
- 103 SQA qualifications were achieved by clients
- 1,595 was the attendance at group-work sessions

Sessions were both delivered in-person (when guidelines allowed) and through video platforms by Edinburgh College and by caseworkers.

Due to the impact of lockdown measures, the planned procurement, following completion of the contract, was stalled by a year meaning that EnCompass was extended and will continue in 2021/22.

Parental Employment Support Fund: in January 2021 two projects, funded by the Scottish Government and managed by Capital City Partnership, began for parents in Edinburgh – Access Progress and Access Data. Both projects working with parents who are unemployed and also those on a low income with an aim of moving families out of poverty. Access Data aims to introduce parents to data and contributes to the City Region's 'Data Driven Innovation' and Edinburgh's ambition of becoming the data capital of Europe. The project began in lockdown and parents were initially only able to engage remotely. However, the projects were able to achieve engagements in their first 3-months:

- 23 unemployed parents engaged
- 4 employed parents engaged

Midlothian

Midlothian Council provided support for a part-time service supporting people with multiple and complex barriers to employment. In 2020/21 delivery was affected by the pandemic, it achieved:

- 10 new clients engaging
- 299 attendance at class sessions
- 3 achieved training or further education (sustained 13 weeks +)

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- 15 vocational training
- 0 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. This was a group that was hard to engage on-line and were amongst the first to return to in-person meetings when restrictions allowed. In East Lothian, during 2020/21, AI achieved the following:

- 14 people engaged
- 2 moved into jobs
- 6 moved into education or training

Midlothian and East Lothian

MELDAP funding has enabled AI continued to support to people in recovery from substance misuse across the area. This support continued during lockdown with current clients engaging well online. In 2020/21, the project achieved:

- 18 new people engaged
- 287 attendance at class sessions
- 5 moved into further education
- 40 undertook vocational training
- 4 achieved jobs

Advocacy Project: Scottish Government funding enabled AI to provide an advocacy service across Midlothian and East Lothian to people with issues around substance misuse. Supporting completion of paperwork was challenging over the phone and as a result, the project returned to in-person meetings as soon as it was permitted. The project achieved:

- 56 new people engaged
- 366 one-to-one sessions
- 3 groupwork sessions

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. As an NHS (and residential) service capacity of LEAP to take on clients was much reduced though AI's outreach continued during the pandemic, it did result in reduced referrals to AI. This partnership resulted in 2020/21:

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

Dundee: As part of partnership, lead by Enable, AI deliver support for ex-offenders and people in recovery from substance misuse across the City. The project is part of Dundee Councils 'Dundee Discovery Work' initiative and is part-funded through ESF. The ability to achieve the level of evidencing paperwork required for ESF was challenging through the lockdown, and compounded other barriers to engagement during this time. During the year, the project achieved:

- 40 people engaged
- 6 people moved into employment

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 was curtailed due to the lockdown of the prison until September 2020, this affected project activity and referrals. The project achieved:

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- 16 people referred
- 6 employability pipeline progressions

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 that began 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. As an essential service, Shine activity continued throughout the pandemic in the community and in HMPs.

During the year 2020/21:

- 40 women were referred to the programme

Skills and Employability

Access Courses: During the 2020/21 academic year AI supported 2 courses in partnership with Edinburgh College – these were both delivered on digital platforms. Access Courses were Access Photography and NPA in Digital Media.

Beauty Courses: funding from the Tampon Tax enable delivery of 5 online beauty courses.

In addition, a range of programmes was offered online including Mindfulness, Improving Wellbeing and Live Life to the Full.

Because courses were delivered on a remote platform, they could be delivered across the areas AI work within.

ACHIEVEMENTS AND PERFORMANCE

Performance against targets in 2020/21 were impacted by the measures put in place around COVID 19. At the start of the year there were few new engagements as referral agencies were either closed or not making referrals. As the year progressed this changed and engagements picked up, though were again affected (but less so) in the second lockdown in 2021. In addition to new engagements, the projects worked with 246 clients who were engaging at the end of 2020/21 and supported them during the pandemic. It is an achievement of the project that some targets were exceeded. As the shift during the year changed to maintaining engagement with current clients, the focus was on activity to maintain interest and development. The achievement of targets in Further Education; Vocational Training; and qualifications reflects this ongoing engagement.

The most impacted project was Passport CashBack which was due to start in April 2020 with one Coordinator and three caseworkers. This project could not begin until September 2020 and then at half capacity in terms of staffing. This has impacted on the performance against targets below, particularly in 'engagements'.

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

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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.

Performance Indicator	Annual Target	Actual	Variance	%
New Engagements	709	453	-256	64
Clients supported*		699		
Gaining a job (4-weeks)	71	27	-44	38
Gaining Further Education and/or vocational training	88	228	140	259
Qualifications	105	127	22	121

*The total clients supported and includes individuals who were brought forward from the previous years engagement.

Volunteers

The lockdown measures curtailed the recruitment of new volunteers as the role of volunteers are as Classroom Assistant and Reception. One new volunteer did support with the delivery of an online class. AI's volunteer Board Members continued to meet, remotely, during the year.

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 surplus of £48,706 in 2021 (2020: deficit of £7,152), as set out in the Statement of Financial Activities. This comprised a deficit (before transfers) of £16,696 (2020: surplus £10,886) in relation to unrestricted funds and a surplus of £65,402 (2020: deficit of £18,038) in relation to restricted funds. General unrestricted reserves stood at £205,937 (2020: £191,374) and restricted funds stood at £149,511 (2020: £115,368).

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	2021	%	2020	%
	£		£	
CEC	356,000	37.0	315,000	38.0
Other Statutory	530,000	56.0	422,000	50.0
Public Funds	-	0.0	32,000	4.0
Private Trusts	62,000	6.0	58,000	7.0
Other	6,000	1.0	7,000	1.0
TOTAL	954,000	100	834,000	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.

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 £286,000. 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 charity 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

AI 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. The COVID-19 pandemic and lockdown has not impacted on our operational plan and a review of our delivery in January 2021 showed we were still on track. It has brought new learning to the organisation about how we operate and support clients and staff. This learning will be incorporated in our future plans.

Our focus remains to:

Sustain and evolve our services to our clients and our communities

We will maintain our services by:

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

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Build our business

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

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

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
- Growing our presence

COVID-19

2019/20 concluded in lockdown because of COVID-19 and 2020/21 began in it. While we could not have foreseen the longevity of measures, the systems we put in place at the outset ensured that we were able to maintain a service. Delivery immediately moved on-line with all members of staff having access to electronic communication means and we managed to achieve funds to purchase similar for clients. Maintaining contact with clients remains our priority along with open communication with our funders. AI have had no requirement to furlough, or make redundant, any staff member – to the contrary, we have brought on new projects and additional staff members. No fundraising activity was affected.

The future will be to ensure we are agile and ready for any future full or partial lockdowns. We will incorporate what has worked well in our future plans, incorporating an element of video conferencing for clients and a blended approach to working for staff. We continue to monitor our outcomes and outputs closely to ensure the service we provide progresses our clients and meets the stated requirements of 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.

**ACCESS TO INDUSTRY LIMITED
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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 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', '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

Company registration number	SC203830
Charity number	SC030186
Registered Office	Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Operational Address	156 Cowgate Edinburgh EH1 1RP
Bankers	Clydesdale Bank PLC 83 George Street Edinburgh EH2 3ES
Solicitors	Harper MacLeod LLP Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Senior Statutory Auditor	Ingela Louise Presslie
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	A Whyte	(Chair)
	J Doody	
	B Penman	
	J Handley	
	E Anderson	
	A Baxter	
	L Fisher	
	J Pearson	
	Stuart McLean	
Key Management Personnel	A Hill	(Co Chief Executive)
	S McGreevy	(Co Chief Executive)
	M Phillips	(Service Manager)
	E Keeley-Messier	(Service Manager: end 11 Sept 2020)
	C Dickson	(Service Manager: start 1 Jan 2021)

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 3rd September 2021 and signed on their behalf by:

 Angus Whyte (Chairperson)

ACCESS TO INDUSTRY LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Access to Industry Limited for the year ended 31 March 2021, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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) (effective 1 January 2019).

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 2021 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 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

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.

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INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
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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 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.

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 Charities Act 2011, 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:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 13, 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 report in accordance with regulations made under that Act.

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.

ACCESS TO INDUSTRY LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
FOR THE YEAR ENDED 31 MARCH 2021

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.

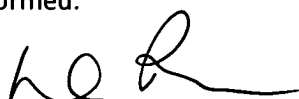
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; 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 charitable company's Trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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 Trustees those matters we are required to state to them in an auditors' 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 its Trustees 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

Date: 3rd September 2021

ACCESS TO INDUSTRY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2020</u> £
Income and endowments from:					
Donations	2	3,951	685	4,636	5,223
<i>Income from charitable activities:</i>	3				
Working with young people		-	237,766	237,766	228,397
Working with adults		-	710,568	710,568	598,122
Skills & Employability		-	-	-	500
Investment income		1,175	-	1,175	1,893
		<hr/>	<hr/>	<hr/>	<hr/>
		5,126	949,019	954,145	834,135
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
<i>Charitable activities:</i>		21,822	883,617	905,439	841,287
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		21,822	883,617	905,439	841,287
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		(16,696)	65,402	48,706	(7,152)
Transfers between funds	13	31,259	(31,259)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		14,563	34,143	48,706	(7,152)
Funds brought forward		191,374	115,368	306,742	313,894
		<hr/>	<hr/>	<hr/>	<hr/>
Funds carried forward		205,937	149,511	355,448	306,742
		<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 21 to 32 form part of these financial statements.

ACCESS TO INDUSTRY LIMITED

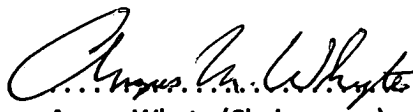
BALANCE SHEET

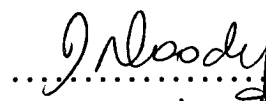
AS AT 31 MARCH 2021

	<u>Note</u>	£	<u>2021</u> £	<u>2020</u> £
FIXED ASSETS				
Tangible assets	8		15,169	8,668
				<hr/>
CURRENT ASSETS				
Debtors	9	77,630		108,447
Cash at bank and in hand		301,411		202,754
		<hr/>		<hr/>
		379,041		311,201
CREDITORS				
Amounts falling due within one year	10	(38,762)		(13,127)
		<hr/>		<hr/>
NET CURRENT ASSETS			340,279	298,074
			<hr/>	<hr/>
NET ASSETS	14		355,448	306,742
			<hr/>	<hr/>
FUNDS				
Unrestricted funds:				
General Funds			205,937	191,374
Restricted funds	13		149,511	115,368
			<hr/>	<hr/>
			355,448	306,742
			<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 3rd September 2021 and signed on their behalf by:


 Angus Whyte (Chairperson)
 Director


 Jacqueline Doody
 Director

The notes on pages 21 to 32 form part of these financial statements.

ACCESS TO INDUSTRY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

<u>Note</u>	<u>2021</u> £	<u>2020</u> £
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	114,290	(6,030)
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(16,808)	(3,498)
Interest income	1,175	1,893
	<hr/>	<hr/>
Cash (used in) investing activities:	(15,633)	(1,605)
	<hr/>	<hr/>
Increase/(decrease) in cash and cash equivalents in the year	98,657	(7,635)
	<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year	202,754	210,389
	<hr/>	<hr/>
TOTAL cash and cash equivalents at the end of the year	301,411	202,754
	<hr/> <hr/>	<hr/> <hr/>

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

	<u>2021</u> £	<u>2020</u> £
Net movement in funds	48,706	(7,152)
Add back depreciation charge	10,307	6,147
Add back loss on disposal of fixed assets	-	168
Deduct interest income	(1,175)	(1,893)
Decrease/(Increase) in debtors	30,817	(4,993)
Increase in creditors	25,635	1,693
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	114,290	(6,030)
	<hr/> <hr/>	<hr/> <hr/>

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

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 continuing impact of COVID-19 on 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 2021

(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 2021

2. DONATIONS

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
CAF - COOP	-	-	-	2,594
Anonymous donation	3,753	-	3,753	-
C Scott	-	-	-	859
Small donations <£500	198	685	883	1,770
Total income from donations	<u>3,951</u>	<u>685</u>	<u>4,636</u>	<u>5,223</u>

Income from donations was £4,636 (2020: £5,223) of which £3,951 (2020: £4,498) was unrestricted and £685 (2020: £725) was restricted.

3. INCOME RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Working with young people				
<i>TNL Community Fund: Polmont PPEC</i>	-	-	-	27,124
<i>City of Edinburgh Council: EPSIP</i>	-	-	-	4,535
<i>Scottish Government: Social Economy Growth Fund</i>	-	-	-	41,433
<i>South Lanarkshire Council</i>	-	-	-	18,000
<i>City of Edinburgh Council: Third Sector Grants</i>	-	70,000	70,000	70,000
<i>Corra EdinMe</i>	-	45,000	45,000	45,000
<i>The Listening Fund</i>	-	11,755	11,755	11,755
<i>Scottish Government Fund</i>	-	-	-	9,900
<i>Scottish Government/Inspiring Scotland:</i>	-	108,828	108,828	-
<i>Passport Cashback</i>	-	-	-	-
<i>Other small grants < £4,000</i>	-	2,183	2,183	650
Working with adults				
<i>Scottish Government/Sacro: SHINE</i>	-	138,000	138,000	138,000
<i>City of Edinburgh Council: Encompass</i>	-	247,965	247,965	240,750
<i>Scottish Government/Capital City Partnership:</i>	-	19,445	19,445	-
<i>PESF Access Data</i>				
<i>Scottish Government/Capital City Partnership:</i>				
<i>PESF Access Progress</i>	-	18,683	18,683	-
<i>Corra Foundation: Community Wellbeing Fund</i>	-	20,800	20,800	-
<i>MELDAP: Mid and East Lothian Outreach</i>	-	66,593	66,593	71,553
<i>East Lothian Council: ESF</i>	-	15,141	15,141	12,981
<i>North Lanarkshire Council: Adult Passport</i>	-	35,024	35,024	36,903
<i>Midlothian Council: Employability work</i>	-	12,500	12,500	4,167
<i>NHS Lothian- LEAP</i>	-	6,040	6,040	6,040
<i>Scottish Government: MELDAP Advocacy</i>	-	50,000	50,000	50,000
<i>Enable Scotland: ESF/Dundee Discovery Work</i>	-	58,425	58,425	13,774
<i>East Lothian One Partnership</i>	-	18,326	18,326	19,012
<i>Foundation Scotland</i>	-	-	-	4,942
<i>Other small grants < £4,000</i>	-	3,626	3,626	-
Skills & Employability				
<i>Other small grants < £4,000</i>	-	-	-	500
Total income from charitable activities	<u>-</u>	<u>948,334</u>	<u>948,334</u>	<u>827,019</u>

Income from charitable activities was £948,334 (2020: £827,019) of which £nil (2020: £4,535) was unrestricted and £948,334 (2020: £822,484) was restricted.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Adult Work	Youth Work	2021 Total	2020 Total	Basis of Apportionment
	£	£	£	£	
Direct Costs					
Staff costs (note 6)	563,938	147,329	711,269	643,799	
Sessional Staff/volunteers	4,434	7,965	12,399	5,872	
Staff travel costs	4,305	989	5,294	15,875	
Project costs	25,155	2,032	27,187	27,190	
Beneficiary costs	6,930	302	7,232	13,083	
Monitoring & evaluation	-	8,323	8,323	-	
Support Costs					
Premises costs	58,499	10,932	69,431	75,683	% utilisation of area
Postage, Stationery & Admin costs	5,981	2,689	8,670	6,273	Invoice/headcount
Telephone	6,836	2,081	8,917	9,192	Invoice/headcount
IT & website	6,585	2,984	9,569	8,055	Invoice/headcount
Marketing	-	-	-	3,611	Invoiced costs
Equipment & equipment rental	3,490	920	4,410	321	Invoice/headcount
Recruitment costs	1,150	230	1,380	1,660	Invoiced costs
Training & conferences	1,500	831	2,331	3,699	Invoiced costs
Board expenses	-	-	-	118	Governance costs
Legal & professional fees	831	225	1,056	3,070	Invoiced costs
Accountancy	4,464	3,100	7,564	7,428	Governance
Audit fees	4,295	385	4,680	4,834	Governance
HR consultancy	3,950	1,472	5,422	5,209	Invoiced costs
Depreciation	5,153	5,154	10,307	6,147	n/a
Loss on disposal of fixed assets	-	-	-	168	n/a
	<u>707,496</u>	<u>197,943</u>	<u>905,439</u>	<u>841,287</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 two main strands of charitable activity undertaken (working with adults and working with young people). Expenditure on charitable activities was £905,439 (2020: £841,287) of which £21,822 (2020: £40) was unrestricted and £883,617 (2020: £841,247) was restricted.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

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	(707,496)	(197,943)	(905,439)
Direct grant Support	710,568	237,766	948,334
	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)	3,072	39,823	42,895
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. STAFF COSTS

	2021 £	2020 £
Wages and salaries	623,849	562,750
Social security costs	51,173	47,492
Pension costs	36,245	33,557
	<hr/>	<hr/>
	711,267	643,799
	<hr/> <hr/>	<hr/> <hr/>

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

Co-Chief Executive Officers	2	2
Project Managers	2	1
Project Officers	24	24
Administrative staff	2	2
	<hr/>	<hr/>
	30	29
	<hr/> <hr/>	<hr/> <hr/>

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

6. STAFF COSTS (cont'd)

No employee earned £60,000 per annum or more (2020: Nil).

The directors give their services voluntarily and receive no remuneration. Directors were reimbursed travel expenses of £nil during the year (2020: £118).

The key management personnel of the charity comprise the directors, Co-Chief Executives and Service Managers. The total employee benefits of the key management personnel were £160,973 (2020: £163,672).

7. NET (EXPENDITURE) / INCOME

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

	2021	2020
	£	£
Auditors' remuneration – audit fee	4,680	4,834
Auditors' remuneration – other services	1,920	1,920
Depreciation	10,307	6,147
Loss on disposal of fixed assets	-	168
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Short-term L'hold Impr'mts £	Computer Equipment £	Fixtures & Fittings £	Total £
COST				
At 1 April 2020	54,360	40,940	800	96,100
Additions	-	15,976	832	16,808
Disposals	-	(7,147)	-	(7,147)
At 31 March 2021	<u>54,360</u>	<u>49,769</u>	<u>1,632</u>	<u>105,761</u>
DEPRECIATION				
At 1 April 2020	54,360	32,272	800	87,432
Charge for the year	-	10,141	166	10,307
Released on disposal	-	(7,147)	-	(7,147)
At 31 March 2021	<u>54,360</u>	<u>35,266</u>	<u>966</u>	<u>90,592</u>
NET BOOK VALUE				
At 31 March 2021	<u>-</u>	<u>14,503</u>	<u>666</u>	<u>15,169</u>
At 31 March 2020	<u>-</u>	<u>8,668</u>	<u>-</u>	<u>8,668</u>

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

9. DEBTORS

	2021	2020
	£	£
Grants receivable	74,480	105,697
Other debtors & prepayments	3,150	2,750
	<hr/>	<hr/>
	77,630	108,447
	<hr/>	<hr/>

10. CREDITORS – amounts falling due within one year

	2021	2020
	£	£
Accruals	15,119	4,750
Other creditors	23,643	8,377
	<hr/>	<hr/>
	38,762	13,127
	<hr/>	<hr/>

11. FINANCIAL COMMITMENTS

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

	Land & Buildings	Office Equipment	2021 TOTAL	2020 TOTAL
	£	£	£	£
Within one year	50,300	2,405	52,705	53,419
Within two to five years	152,692	801	153,493	204,517
	<hr/>	<hr/>	<hr/>	<hr/>

The amounts charged to the SOFA in the period were £50,071 (2020: £47,592) for land and buildings and £3,294 (2020: £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 2021

13. MOVEMENT OF FUNDS

	Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Income £	Expenditure £	Transfers £	
Restricted Funds:					
Project capital	8,835	-	(10,307)	16,641	15,169
Mid & East Lothian Recovery	15,172	66,593	(69,086)	(1,720)	10,959
East – ESF	3,694	15,141	(15,185)	(350)	3,300
Shine	-	138,000	(120,106)	(17,894)	-
NHS LEAP	605	6,040	(1,756)	-	4,889
Encompass	12,072	247,965	(240,179)	(2,556)	17,302
NEST	-	70,000	(69,118)	(882)	-
PESF Access Data	-	19,445	(14,530)	(1,142)	3,773
PESF Access Progress	-	18,683	(14,617)	(1,142)	2,924
North Lanarkshire ESF	6,589	35,024	(38,708)	(300)	2,605
Midlothian Council Employability	4,167	12,500	(19,350)	2,683	-
MELDAP Advocacy	6,745	50,000	(54,500)	(250)	1,995
Community Wellbeing Fund	-	20,800	(19,950)	(850)	-
Scottish Gov/Passport Cashback	-	108,828	(75,559)	(9,987)	23,282
NHS Edinburgh	3,066	-	-	(3,066)	-
Corra Edinme	35,381	45,000	(27,699)	(1,731)	50,951
The Listening Fund	6,949	11,755	(8,141)	(682)	9,881
Scottish Government Fund	1,693	-	-	(1,693)	-
Enable Scotland ESF/Dundee	-	58,425	(57,597)	(692)	136
East Lothian One Partnership	-	18,326	(18,176)	(150)	-
Small Projects	6,770	6,494	(9,053)	(1,866)	2,345
South Lanarkshire Polmont	3,630	-	-	(3,630)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	115,368	949,019	(883,617)	(31,259)	149,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds:					
General Funds	191,374	5,126	(21,822)	31,259	205,937
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	191,374	5,126	(21,822)	31,259	205,937
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	306,742	954,145	(905,439)	-	355,448
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ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

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.

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.

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.

NEST: Third Party 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.

PESF Access Data: Parental Employment Support Fund grants. Scottish Government funding managed by local authorities delivering activity to move parents into employment and/or out of low paid work. Access Data specifically for Edinburgh parents and also linking with drive to recruit more people in data jobs in Edinburgh.

PESF Access Progress: As above but providing generic employability support to Edinburgh parents.

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 Employability: Funds secured for three years to support working 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.

Community Wellbeing Fund: Funds distributed on behalf of the Scottish Government by SCVO and managed by Inspiring Scotland. One-off funds providing kit and connectivity for vulnerable clients during the pandemic.

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.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. MOVEMENT OF FUNDS (cont'd)

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.

Small Projects: Smaller projects funded, through the Tampon Tax, online beauty courses.

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

TRANSFERS

Transfers of £25,535 to the general fund representing management charges of Shine Mentoring Project, Passport Cashback & Community Wellbeing project as permitted by funders.

Transfers of £8,389 to the general fund representing surplus from projects completed where all outcomes met and no restrictions remain on surplus funds.

Transfers of £2,833 from unrestricted funds to support a small deficit on a restricted fund.

Transfer of £168 from project capital to unrestricted funds following disposal of an asset in the prior year.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT OF FUNDS (cont'd)

Movement of funds for the year ended 31 March 2020:

	Balance at 1 April 2019 £	Movement in funds			Balance at 31 March 2020 £
		Income £	Expenditure £	Transfers £	
Restricted Funds:					
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
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Total restricted funds	148,510	823,209	(841,247)	(15,104)	115,368
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Unrestricted Funds:					
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
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TOTAL FUNDS	313,894	834,135	(841,287)	-	306,742
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ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2021			
Represented by:	£	£	£
Tangible fixed assets	-	15,169	15,169
Current assets	216,306	162,735	379,041
Current liabilities	(10,369)	(28,393)	(38,762)
	<hr/>	<hr/>	<hr/>
	205,937	149,511	355,448
	<hr/>	<hr/>	<hr/>

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

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.