

**ACCESS TO INDUSTRY LIMITED**

**REPORT OF THE DIRECTORS  
AND FINANCIAL STATEMENTS**

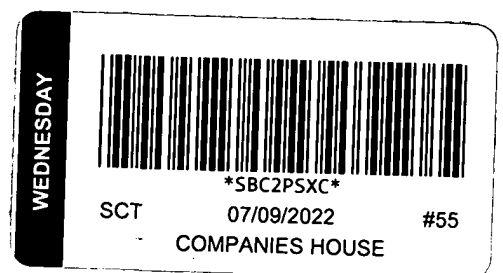
**FOR THE YEAR ENDED 31 MARCH 2022**

**Company Number: SC203830**

**Scottish Charity Number: SC030186**



*reducing barriers to further education and employment*



**ACCESS TO INDUSTRY LIMITED**  
**REPORT OF DIRECTORS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**ACCESS TO INDUSTRY LIMITED  
REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022. 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).

## **DIRECTORS' REPORT**

The year 2021/22 was the second year of responding to measures put in place around COVID 19. Access to Industry continued to work with clients both by virtual means and face-to-face, adhering to restrictions in place. Fortunately, as the financial year ended, most restrictions had been lifted.

Our focus, since March 2020, has been to keep the continuity of a service to our clients and to be responsive to new people engaging with us. We were fortunate to have an early return to face-to-face engagement and for group learning, albeit smaller groups – in well ventilated spaces.

2021/22 had new opportunities with new projects beginning, some as a direct result of the impact of measures. Our PACE (Access Employment) project being funded specifically to support those aged 50+ years whose employment had been impacted by the pandemic. Our Digital Peer Project providing peer support for clients in East Lothian to learn how to use digital devices, to stay connected – a skill required in pandemic and post-pandemic Scotland. Once the relaxing of restrictions was underway, funding for an Access Mechanics project enabled young people in Edinburgh to gain the basics, and qualifications, in car maintenance.

There did remain some challenges caused by restrictions, our Polmont Cashback project, which began in April 2020, continued to be impacted. Working as it does in HMP YOI Polmont, management of access to Polmont meant reduced numbers of external agencies/people being able to work within the prison. While we were fortunate that two members of staff were working within the prison, the project couldn't run at full staffing capacity. As restrictions lifted in Polmont, the recruitment of specialist staff, for a relatively short period, has been the new challenge.

Access to Industry was also not exempt from members of staff leaving for new opportunities - a phenomenon being experienced by many employers and organisations. We said a fond goodbye to long-term members of staff, and hello to an enthusiastic new cohort. As 2022/23 started, we have an (almost) full complement of staffing.

While we miss all our previous staff members and wish them well in their new adventures, the hardest goodbye we had to make was our Chair Angus Whyte. Angus has been a Board Member with Access to Industry since its inception in 2000, maybe even before! Due to a sudden change in Angus's circumstances he has had to resign his position and, in 2022/23, his membership. He has been our passion, our guiding light, the most skilful of Chairs and, most importantly, just a wonderful supportive colleague. We will miss his humour, his knowledge, but most of all, our friend. We thank him very much for his dedication to Access to Industry.

As 2021/22 ended, and as 2022/23 begins, Access to Industry currently has three Board members as caretaker Chairs - as we manage our transition to a new Chair arrangement. They acknowledge, as we begin the year, gratitude to all our supporters, funders and clients and look forward to Access to Industry delivering services in more settled circumstances, in 2022/23.

**Access to Industry Interim Chairs: Bruce Penman, Jackie Doody, Jane Handley**

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## **OBJECTIVES AND ACTIVITIES**

The organisation is committed to delivering on the aims set out in its Strategic Operation Plan 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'. 'Skills and Employability' incorporates activity across various geographies and both our services for adults and young people. The work undertaken through these services during 2021/22 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. In a year that the projects were constricted by varying measures in place due to the pandemic, they exceeded funder targets for young people supported and those moving into employment:

- 68 young people supported
- 9 achieved jobs (sustained 4 weeks +)
- 4 sustained further education places (for 13 weeks +)
- 8 vocational training

### **National**

**CashBack Polmont:** 2021/22 was the second year of CashBack support in HMP and Young Offender Institute Polmont which has the aim of providing an employability programme of activity for all young people within Polmont, regardless of geography. Part of this being hub within Polmont providing training and caseworkers delivering one-to-one support prior to and on liberation.

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Restrictions continued to mean the project couldn't operate at full capacity staffing-wise but the reduced staffing on the project were able to delivery training within Polmont and within the Community. Despite a delayed start and reduced staffing levels, the project achieved, in 2021/22, for young people:

- 115 engaged and achieved increase in confidence
- 129 developed physical and personal skills
- 37 improved their health and wellbeing
- 27 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. This service is based at 156 Cowgate though due to restrictions, some delivery of courses evolved to be online, and have this as an option for one-to-one sessions. Movement into jobs continued to be impacted by levels of lockdown and the residual impact of that on preparing people for employment, college uptake was similarly impacted. Attendance at in-house courses was higher target as was participation in vocational training and achievement of qualifications. During the year:

- 328 clients were supported
- 168 new clients registered
- 10 clients sustained employment for a minimum of 4-weeks
- 15 clients undertook further education
- 133 clients took part in vocational training
- 134 accredited qualifications were achieved by clients
- 1,384 was the attendance at group-work sessions

This was the fifth year of EnCompass delivery as the impact of lockdown measures meant a year's extension on contract. EnCompass was tendered in 2021/22 and AI won the tender to deliver EnCompass for another 3 + 3 years.

**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 those on a low income with an aim of moving families out of poverty. Access Data with the added purpose of aiming to introduce parents to data and contribute to the City Region's 'Data Driven Innovation' and Edinburgh's ambition of becoming the data capital of Europe. The projects began in lockdown and parents before gradually moving to both in-person meetings and training. In the first full year of the two projects:

- 105 unemployed parents engaged
- 26 employed parents engaged
- 20 Jobs (at 4 weeks +)
- 66 progressed towards employment through Education and Courses

### **PACE – Access Employment**

A new project, Access Employment, began in May 2021. The aim of the project was to support people aged 50+ who were out of work due to the impact of coronavirus measures. The project worked across Edinburgh to support people. The client group was diverse with varying support needs, though very few were referred because of job loss due to the pandemic. During its 11 months the project achieved:

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- 36 people engaged
- 13 people moved into jobs (for 4-weeks +)

**Midlothian**

Midlothian Council provided support for a part-time service supporting people with multiple and complex barriers to employment. In 2021/22 delivery continued to be impacted by the pandemic measures, it achieved:

- 11 new clients engaging
- 2 Jobs (sustained for 4-weeks +)
- 374 attendances at class sessions
- 15 vocational training

**East Lothian**

Part funded by East Lothian Council and ESF funds, this project enabled AI to continue working with people who have an 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 2021/22, the project achieved the following:

- 17 people engaged
- 5 moved into jobs (sustained 4-weeks +)
- 6 moved into education or training

**Midlothian and East Lothian**

MELDAP funding has enabled AI to continue to support to people in recovery from substance misuse across the area. This support continued clients engaging well online and in-person. In 2021/22, the project achieved:

- 11 new people engaged
- 396 attendances at class sessions
- 4 moved into further education
- 14 undertook vocational training
- 0 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:

- 40 new people engaged
- 272 one-to-one 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 2021/22:

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

**Dundee:** As part of a partnership, led by Enable, AI delivered support for ex-offenders and people in recovery from substance misuse across the City. The project is part of Dundee Council's '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 various levels of lockdown and

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restrictions, and compounded other barriers to engagement during this time. During the year, the project achieved:

- 27 people engaged
- 6 people moved into employment

**North Lanarkshire:** Funding through Routes to Work and North Lanarkshire Council NOLB (No One Left Behind) enabled continuance of support to people from the area prior to and on liberation from HMP Addiewell. However, with the departure of the caseworker in May 21, and with funding only in place until December 21, the project was unable to recruit a new member of staff. The project concluded in June 2021. In 3-months, the project achieved:

- 8 people 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 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 HMP 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 all the pandemic restriction/measures in the community and in HMPs. During the year 2021/22:

- 26 women were referred to the programme

#### **Skills and Employability**

**Access Courses:** During the 2021/22 academic year AI supported 2 courses in partnership with Edinburgh College – these were both delivered in a hybrid fashion with some online and some in-person. Access Courses were Access Photography and Digital Media.

**Community College:** In addition to Access Courses, AI's partnership with Edinburgh College delivered 'community' classes within Cowgate; Midlothian; East Lothian; and online. Classes being online meant that clients could attend, regardless of their geography. Classes included ICT; Creative Writing; Mental Health and Wellbeing; Peer Mentoring; Creative Writing; and Improving Wellbeing.

In addition, a range of programmes was offered with external trainers and internal staff including Beauty; REHIS First Aid; REHIS Food Hygiene; Mindfulness; Improving Wellbeing; Driving Theory; CSCS (construction skills); and Live Life to the Full. Courses were delivered on a remotely and in person.

#### **ACHIEVEMENTS AND PERFORMANCE**

Performance against targets in 2021/22 continued impacted by the measures put in place around COVID 19 and were compounded by the previous year's restrictions. As a result of restrictions in the previous year, there was an ongoing impact on referrals, with many organisations not fully opening in either year, and also in the preparedness of clients to gain a job. As a result, both the numbers of engagements are lower than expected, and the number of clients moving into jobs.

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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 worked with during the year. All projects continuing from the previous year, would have additional clients that they worked with.

While clients were not ready to move into employment, they were working on employability skills, with vocational training achieving above target across the projects. Moving into 2022/23 this should encourage more progressions into employment.

<b>Performance Indicator</b>	<b>Annual Target</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
New Engagements	663	531	-132	-20
Clients supported*	426	420	-6	-1
Gaining a job (4-weeks)	123	65	-58	-47
Achieving vocational training	115	237	122	105

\*The total clients supported and includes individuals who were brought forward from the previous year's engagement, this isn't a target for all projects.

### **Volunteers**

The lockdown measures curtailed the recruitment of new volunteers, and this is an area of work that AI require to build back up. 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 AI returned a surplus of £76,243 in 2022 (2021: surplus of £48,706), as set out in the Statement of Financial Activities. This comprised a surplus (before transfers) of £10,212 (2021: deficit £16,696) in relation to unrestricted funds and a surplus of £66,031 (2021: surplus of £65,402) in relation to restricted funds. General unrestricted reserves stood at £247,887 (2021: £205,937) and restricted funds stood at £183,804 (2021: £149,511).

### **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	2022	%	2021	%
	£		£	
CEC	538,000	47.0	356,000	37.0
Other Statutory	552,000	48.0	530,000	56.0
Private Trusts	59,000	5.0	62,000	6.0
Other	1,000	0.0	6,000	1.0
<b>TOTAL</b>	<b>1,150,000</b>	<b>100</b>	<b>954,000</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. To determine the level of working capital required, the Board consider:

- Level of security of funding/predictability: whether there has been continuous funding for a project for a number of years.
- Arrears/Advance of funds: what proportion of funds are payable in arrears and consequently requiring a level of cashflow.
- Regular or irregular payments: are the projects funded long-term or are there projects funded for one year, or less and the impact on such things as notice periods required.
- Funding for opportunities: providing the means to enable the organisation to speculate on new business opportunities and partnerships.

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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 £265,000. 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 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 bi-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 2021-2023. This followed consultation with our clients, funders, volunteers and staff. The COVID-19 pandemic and various measures, including lockdown, has not impacted on our operational plan and a review of our delivery in January 2022 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 AI 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**

2021/22 was the second year around changing measure put in place around COVID-19. Working as AI do with individuals, some of whom could be vulnerable during lockdown measures, we were able to resume in-person contact early on. Adhering to guidance we were able to continue both face-to-face meetings both in outreach and in our Cowgate premises. We were able to return to in-person learning and group work during the year albeit that numbers were reduced. AI continued to have no requirement to furlough, or make redundant, any staff member. As an organisation we have become agile to both the requirements of COVID measures, and the needs of our clients.

**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.

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.

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**Organisational Structure**

AI has a Board of Directors of up to twelve members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. 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.

- 1 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 AI but do not exercise sufficient control over those organisations for those organisations to be classed as related parties. There are procedures for recognising potential conflicts of interest at Board Meetings.

**Pay policy for senior staff**

- 1 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>	Virgin Bank 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	(Resigned 21 June 2022)
	J Doody	
	B Penman	
	J Handley	
	E Anderson	
	A Baxter	
	L Fisher	
	J Pearson	(Resigned 1 June 2022)
	S McLean	
	M Hoenigmann	(Appointed 10 June 2022)
<b>Key Management Personnel</b>	A Hill	(Co Chief Executive)
	S McGreevy	(Co Chief Executive)
	M Phillips	(Service Manager)
	C Dickson	(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 to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

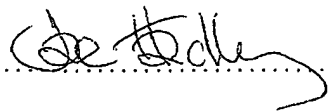
## **AUDITORS**

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 2nd September 2022 and signed on their behalf by:



..... Jane Handley (Director)

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

We have audited the financial statements of Access to Industry Limited (the 'charitable company') for the year ended 31 March 2022, 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 2022 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.



**ACCESS TO INDUSTRY LIMITED**  
**INDEPENDENT AUDITORS' REPORT**  
**TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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 contained within the annual report. 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. 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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which the 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:

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

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company 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 trustees 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**ACCESS TO INDUSTRY LIMITED  
INDEPENDENT AUDITORS' REPORT  
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED  
FOR THE YEAR ENDED 31 MARCH 2022**

**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 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 based on these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

ACCESS TO INDUSTRY LIMITED  
**INDEPENDENT AUDITORS' REPORT**  
**TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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  
9 Ainslie Place  
Edinburgh, Midlothian, EH3 6AT

Date: 2nd September 2022

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

**ACCESS TO INDUSTRY LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income & Expenditure Account)  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2022</u> £	<u>Total Funds 2021</u> £
<b>Income and endowments from:</b>					
Donations	2	16	-	16	4,636
<b>Income from charitable activities:</b>	3				
Working with young people		-	270,154	270,154	237,766
Working with adults		11,343	868,180	879,523	710,568
<b>Investment income</b>		730	-	730	1,175
		<hr/>	<hr/>	<hr/>	<hr/>
		12,089	1,138,334	1,150,423	954,145
<b>Expenditure on:</b>					
<b>Charitable activities:</b>		1,877	1,072,303	1,074,180	905,439
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		1,877	1,072,303	1,074,180	905,439
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income</b>		10,212	66,031	76,243	48,706
Transfers between funds	13	31,738	(31,738)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		41,950	34,293	76,243	48,706
Funds brought forward		205,937	149,511	355,448	306,742
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward</b>		247,887	183,804	431,691	355,448
		<hr/>	<hr/>	<hr/>	<hr/>

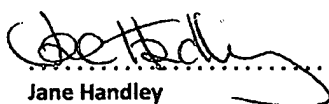
The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing. The notes on pages 22 to 34 form part of these financial statements.


**ACCESS TO INDUSTRY LIMITED**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	<u>Note</u>	£	<u>2022</u> £	<u>2021</u> £
<b>FIXED ASSETS</b>				
Tangible assets	8		13,038	15,169
				<hr/>
<b>CURRENT ASSETS</b>				
Debtors	9	61,250		77,630
Cash at bank and in hand		408,524		301,411
		<hr/>		<hr/>
		469,774		379,041
<b>CREDITORS</b>				
Amounts falling due within one year	10	(51,121)		(38,762)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			418,653	340,279
			<hr/>	<hr/>
<b>NET ASSETS</b>	14		431,691	355,448
			<hr/>	<hr/>
<b>FUNDS</b>				
Unrestricted funds:				
General Funds			247,887	205,937
Restricted funds	13		183,804	149,511
			<hr/>	<hr/>
			431,691	355,448
			<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 2nd September 2022 and signed on their behalf by:

  
 Jane Handley  
 Director

  
 Jacqueline Doody  
 Director

The notes on pages 22 to 34 form part of these financial statements.

**ACCESS TO INDUSTRY LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

<u>Note</u>	<u>2022</u> £	<u>2021</u> £
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities	111,285	114,290
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	(4,902)	(16,808)
Interest income	730	1,175
	<hr/>	<hr/>
<b>Cash (used in) investing activities:</b>	(4,172)	(15,633)
	<hr/>	<hr/>
Increase in cash and cash equivalents in the year	107,113	98,657
	<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year	301,411	202,754
	<hr/>	<hr/>
<b>TOTAL cash and cash equivalents at the end of the year</b>	<b>408,524</b>	<b>301,411</b>
	<hr/>	<hr/>

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

	<u>2022</u> £	<u>2021</u> £
Net movement in funds	76,243	48,706
Add back depreciation charge	7,033	10,307
Deduct interest income	(730)	(1,175)
Decrease in debtors	16,380	30,817
Increase in creditors	12,359	25,635
	<hr/>	<hr/>
Net cash provided by operating activities	111,285	114,290
	<hr/>	<hr/>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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 because of the value of the gift to the charity which is the amount the charity would have been willing to pay for the equivalent item in the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**(d) Expenditure and irrecoverable VAT**

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

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**(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 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 2022**

**2. DONATIONS**

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Anonymous donation	-	-	-	3,753
Small donations <£500	16	-	16	883
<b>Total income from donations</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>4,636</b>

Income from donations was £16 (2021: £4,636) of which £16 (2021: £3,951) was unrestricted and £nil (2021: £685) was restricted.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
<b>Working with young people</b>				
City of Edinburgh Council/CCP – NEST Boost	-	12,000	12,000	-
City of Edinburgh Council/CCP – Access Mechanics	-	11,000	11,000	-
NEST/EdinMe	-	70,000	70,000	70,000
Corra EdinMe	-	45,000	45,000	45,000
NHS Lothian	-	6,688	6,688	-
The Listening Fund	-	5,000	5,000	11,755
Scottish Government/Inspiring Scotland: Passport Cashback	-	120,166	120,166	108,828
Other small grants < £4,000	-	300	300	2,183
<b>Working with adults</b>				
Scottish Government/Sacro: SHINE	-	138,000	138,000	138,000
City of Edinburgh Council: Encompass	-	247,965	247,965	247,965
Scottish Government/Capital City Partnership: PESF Access Data	-	77,828	77,828	19,445
Scottish Government/Capital City Partnership: PESF Access Progress	-	74,734	74,734	18,683
Scottish Government/Capital City Partnership: PACE	-	45,000	45,000	-
Corra Foundation: Community Wellbeing Fund	-	-	-	20,800
Dundee City Council	10,000	-	10,000	-
MELDAP: Mid and East Lothian Outreach	-	71,019	71,019	66,593
Midlothian Community Mental Health & Wellbeing Fund	-	23,398	23,398	-
East Lothian Council	-	10,000	10,000	-
East Lothian Council: ESF	-	14,622	14,622	15,141
North Lanarkshire Council: Adult Passport	-	8,582	8,582	35,024
Midlothian Council: Employability work	-	25,348	25,348	12,500
NHS Lothian- LEAP	-	6,040	6,040	6,040
Scottish Government: MELDAP Advocacy	-	50,000	50,000	50,000
Enable Scotland: ESF/Dundee Discovery Work	-	49,698	49,698	58,425
East Lothian One Partnership	-	18,326	18,326	18,326
Scottish Council for Voluntary Organisations	-	4,980	4,980	-
Other small grants < £4,000	1,343	2,640	3,983	3,626
<b>Total income from charitable activities</b>	<b>11,343</b>	<b>1,138,334</b>	<b>1,149,677</b>	<b>948,334</b>

Income from charitable activities was £1,149,677 (2021: £948,334) of which £11,343 (2021: £nil) was unrestricted and £1,138,334 (2021: £948,334) was restricted.

ACCESS TO INDUSTRY LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Adult Work	Youth Work	2022 Total	2021 Total	Basis of Apportionment
	£	£	£	£	
<b>Direct Costs</b>					
Staff costs (note 6)	653,098	180,559	833,657	711,269	
Sessional Staff/volunteers	5,116	10,070	15,186	12,399	
Staff travel costs	4,464	2,251	6,715	5,294	
Project costs	15,299	41,720	57,019	27,187	
Beneficiary costs	6,564	2,708	9,272	7,232	
Monitoring & evaluation	-	8,323	8,323	8,323	
<b>Support Costs</b>					
Premises costs	64,502	13,270	77,772	69,431	% utilisation of area
Postage, Stationery & Admin costs	6,871	1,721	8,592	8,670	Invoice/headcount
Telephone	7,014	1,895	8,909	8,917	Invoice/headcount
IT & website	7,444	3,530	10,974	9,569	Invoice/headcount
Marketing	607	187	794	-	Invoiced costs
Equipment & equipment rental	1,819	402	2,221	4,410	Invoice/headcount
Recruitment costs	1,933	1,158	3,091	1,380	Invoiced costs
Training & conferences	2,212	1,824	4,036	2,331	Invoiced costs
Legal & professional fees	-	-	-	1,056	Invoiced costs
Accountancy	5,852	1,792	7,644	7,564	Governance
Audit fees	3,640	1,450	5,090	4,680	Governance
HR consultancy	5,630	2,222	7,852	5,422	Invoiced costs
Depreciation	3,516	3,517	7,033	10,307	n/a
	<u>795,581</u>	<u>278,599</u>	<u>1,074,180</u>	<u>905,439</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 £1,074,180 (2021: £905,439) of which £1,877 (2021: £21,822) was unrestricted and £1,072,303 (2021: £883,617) was restricted.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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	(795,581)	(278,599)	(1,074,180)
Direct grant Support	879,523	270,154	1,149,677
	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)	83,942	(8,445)	75,497
	<hr/>	<hr/>	<hr/>

**6. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	732,943	623,849
Social security costs	59,651	51,173
Pension costs	41,063	36,245
	<hr/>	<hr/>
	833,657	711,267
	<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	2
Project Officers	23	24
Administrative staff	2	2
	<hr/>	<hr/>
	29	30
	<hr/>	<hr/>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

No employee earned £60,000 per annum or more (2021: Nil).

The directors give their services voluntarily and receive no remuneration. Directors were reimbursed travel expenses of £nil during the year (2021: £nil).

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 £191,745 (2021: £160,973).

**7. NET INCOME**

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

	2022 £	2021 £
Auditors' remuneration – audit fee	5,090	4,680
Auditors' remuneration – other services	1,920	1,920
Depreciation	7,033	10,307
	<u>14,043</u>	<u>26,907</u>

**8. TANGIBLE FIXED ASSETS**

	Short-term L'hold Impr'mts £	Computer Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>				
At 1 April 2021	54,360	49,769	1,632	105,761
Additions	-	4,902	-	4,902
Disposals	-	-	-	-
<b>At 31 March 2022</b>	<u>54,360</u>	<u>54,671</u>	<u>1,632</u>	<u>110,663</u>
<b>DEPRECIATION</b>				
At 1 April 2021	54,360	35,266	966	90,592
Charge for the year	-	6,866	167	7,033
Released on disposal	-	-	-	-
<b>At 31 March 2022</b>	<u>54,360</u>	<u>42,132</u>	<u>1,133</u>	<u>97,625</u>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2022</b>	<u>-</u>	<u>12,539</u>	<u>499</u>	<u>13,038</u>
<b>At 31 March 2021</b>	<u>-</u>	<u>14,503</u>	<u>666</u>	<u>15,169</u>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**9. DEBTORS**

	2022 £	2021 £
Grants receivable	58,800	74,480
Other debtors & prepayments	2,450	3,150
	<u>61,250</u>	<u>77,630</u>

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

	2022 £	2021 £
Accruals	38,781	15,119
Other creditors	12,340	23,643
	<u>51,121</u>	<u>38,762</u>

**11. FINANCIAL COMMITMENTS**

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

	Land & Buildings £	Office Equipment £	2022 TOTAL £	2021 TOTAL £
Within one year	50,300	801	51,101	52,705
Within two to five years	102,392	-	102,392	153,493
	<u>152,692</u>	<u>801</u>	<u>153,493</u>	<u>206,198</u>

The amounts charged to the SOFA in the period were £50,300 (2021: £50,071) for land and buildings and £2,908 (2021: £3,294) 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 2022**

**13. MOVEMENT OF FUNDS**

	Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Income £	Expenditure £	Transfers £	
<b>Restricted Funds:</b>					
Project capital	15,169	-	(7,033)	4,902	13,038
Access Digital	-	4,980	(4,980)	-	-
Access Mechanics	-	11,000	(11,000)	-	-
Mid & East Lothian Recovery	10,959	71,019	(64,945)	(624)	16,409
East – ESF	3,300	14,622	(15,247)	(28)	2,647
Shine	-	138,000	(123,000)	(15,000)	-
NHS LEAP	4,889	6,040	(2,173)	-	8,756
Encompass	17,302	247,965	(246,020)	(974)	18,273
NEST	-	70,000	(69,074)	(926)	-
NEST Boost	-	12,000	(12,000)	-	-
PESF Access Data	3,773	77,828	(74,740)	(50)	6,811
PESF Access Progress	2,924	74,734	(74,682)	(50)	2,926
PACE Access	-	45,000	(39,322)	(5,678)	-
North Lanarkshire ESF	2,605	8,582	(8,932)	(2,255)	-
Midlothian Council Employability	-	25,348	(13,367)	(2,883)	9,098
Midlothian Advocacy	-	23,398	-	-	23,398
MELDAP Advocacy	1,995	50,000	(51,596)	(399)	-
Scottish Gov/Passport Cashback	23,282	120,166	(126,921)	(15,208)	1,319
Corra Edinme	50,951	45,000	(37,583)	(927)	57,441
The Listening Fund	9,881	5,000	(10,559)	(4,322)	-
Digital Peer Project	-	10,000	(2,719)	-	7,281
Enable Scotland ESF/Dundee	136	49,698	(51,137)	1,303	-
East Lothian One Partnership	-	18,326	(18,276)	(50)	-
Small Projects	2,345	2,940	(309)	11,431	16,407
Youth Summer Project	-	6,688	(6,688)	-	-
<b>Total restricted funds</b>	<b>149,511</b>	<b>1,138,334</b>	<b>(1,072,303)</b>	<b>(31,738)</b>	<b>183,804</b>
<b>Unrestricted Funds:</b>					
General Funds	205,937	12,089	(1,877)	31,738	247,887
<b>Total unrestricted funds</b>	<b>205,937</b>	<b>12,089</b>	<b>(1,877)</b>	<b>31,738</b>	<b>247,887</b>
<b>TOTAL FUNDS</b>	<b>355,448</b>	<b>1,150,423</b>	<b>(1,074,180)</b>	<b>-</b>	<b>431,691</b>

ACCESS TO INDUSTRY LIMITED

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

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

The purposes of the above funds were as follows:

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

**Access Digital:** Funding via SCVO to provide IT equipment and technology for Access to Industry clients.

**Access Mechanics:** Funding through the Edinburgh Guarantee to support partnership working with GTG Training and deliver entry level car maintenance course for young people in Edinburgh.

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

**NEST Boost:** 'Boost' funding to further support delivery of support for young people in Edinburgh from particular backgrounds and who are experiencing difficulties post-pandemic. Third Party Grant Funds (now known as NEST) from City of Edinburgh Council and contract manage by Capital City Partnership.

**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.

**PACE Access Employment:** Funding from the Scottish Government to support people (in Edinburgh) whose employment has been impacted by the pandemic, and furlough/redundancy. The project specifically working with those aged 50 years plus.

**North Lanarkshire 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

ACCESS TO INDUSTRY LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

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

complex employability requirements related to previous substance misuse, offending, and through being homeless.

**Midlothian Advocacy:** funding to support the delivery of an advocacy service in 2022/23 to people with issues around substances and who reside in Midlothian.

**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.

**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.

**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 (NEST EdinMe).

**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.

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

**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, including the Garden Project.

**Youth Summer Project:** Funding through NHS to provide a programme of activity for young people with mental health issues in Edinburgh, engaging them in meaningful activity during the summer months.

**Community Wellbeing Fund:** funds distributed by SCVO to support purchase of IT/Connection kit to clients, during the pandemic/lockdown.

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

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

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

**TRANSFERS**

Transfers of £30,208 (2021: £25,535) to the general fund representing management charges of Shine Mentoring Project, Passport Cashback & Community Wellbeing project as permitted by funders.



**ACCESS TO INDUSTRY LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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

Transfers of £2,833 to the general fund representing restricted expenditure met from general funds in the previous year.

Transfers of £1,303 from unrestricted funds to support a small deficit on a restricted fund.

Transfers to Project Capital represents purchase of fixed assets using restricted funds, to be depreciated in project capital fund.

ACCESS TO INDUSTRY LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

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

Movement of funds for the year ended 31 March 2021:

	Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Income £	Expenditure £	Transfers £	
<b>Restricted Funds:</b>					
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)	-
<b>Total restricted funds</b>	<b>115,368</b>	<b>949,019</b>	<b>(883,617)</b>	<b>(31,259)</b>	<b>149,511</b>
<b>Unrestricted Funds:</b>					
General Funds	191,374	5,126	(21,822)	31,259	205,937
<b>Total unrestricted funds</b>	<b>191,374</b>	<b>5,126</b>	<b>(21,822)</b>	<b>31,259</b>	<b>205,937</b>
<b>TOTAL FUNDS</b>	<b>306,742</b>	<b>954,145</b>	<b>(905,439)</b>	<b>-</b>	<b>355,448</b>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

	Unrestricted Funds	Restricted Funds	Total
<b>Funds balances at 31 March 2022</b>			
Represented by:	£	£	£
Tangible fixed assets	-	13,038	13,038
Current assets	258,853	210,921	469,774
Current liabilities	(10,966)	(40,155)	(51,121)
	<u>247,887</u>	<u>183,804</u>	<u>431,691</u>

	Unrestricted Funds	Restricted Funds	Total
<b>Funds balances at 31 March 2021</b>			
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)
	<u>205,937</u>	<u>149,511</u>	<u>355,448</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**

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