

**ACCESS TO INDUSTRY LIMITED**

**REPORT OF THE DIRECTORS  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**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 2023**

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**ACCESS TO INDUSTRY LIMITED**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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**

In the year 2022/23 we had a year of delivery where, in the main, we were not constrained by measures put in place around Covid and our activity returned to delivery as it had been pre-pandemic. The 'Covid' years have seen changes in staffing within Access to Industry, as it has with many organisations, meaning an ongoing focus on training new staff and re-introducing our services to staff at referral organisations. For our clients we continue to support their wider needs, including the residual impacts of lockdown measures.

2022/23 was a year of consolidation of our more established projects and the beginning for projects that we have multi-year funding for. We have 3-year funding for our Edinburgh projects working with Young People and with parents which gives us and our clients reassurance, and the opportunity for longer term planning. Other projects entered their final year of current funding in 2022/23. Our CashBack Polmont project entered its final year of Phase 5 funding having achieved targets but never quite its full potential because of restrictions in the HMP and challenges in recruitment. We are happy to say that the project has a further 3-years funding from 2023 and we look forward delivering at full capacity.

A new opportunity emerged through a challenge in delivery of our 'community colleges'. With less support being able to be offered from our long-time partners Edinburgh College, we trained and utilised the many skills of our own staff to deliver a wide range of employability and wellbeing courses. We established links with other organisations who could deliver group-work with us including Edinburgh University and STILLs photography. Our training delivery is thriving, and we are working towards becoming an accredited SQA centre.

While we have had a good year in delivery, on a personal level we were also very saddened to lose a member of staff who had been with us for 12 years. As our Administrator, Patricia had been our central pillar and losing her shook us all. Together we commemorated and celebrated her life and contribution to Access to Industry. She really was an amazing woman and is missed.

As 2022/23 started with a group of 3 'Interim Chairs' and ended with me being elected Chair of Access to Industry. I thank the Board for my election, and I look forward to continuing close working with them as we go forward and deliver the Access to Industry vision. I, and the Board, acknowledge and thank all our supporters, funders and clients for the year that was 22/23 and look forward to delivery in 2023/24.

**Chair**  
Jane Handley

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## **OBJECTIVES AND ACTIVITIES**

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

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

### **Organisation Objectives**

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

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

### **Delivery of Activity**

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

The detail of each of the various programmes which come from the objectives highlighted above are delivered by operational service teams structured to provide the most accessible service to each type of client who seeks assistance from the organisation. These operational teams are split into 'Youth Service' and 'Adult Services'. 'Skills and Employability' incorporates activity across various geographies and both our services for adults and young people. The work undertaken through these services during 2022/23 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. This resulted in:

• Number of new people engaged	52
• Number of people supported	77
• Number of people going into work (4 weeks)	4
• Education & other progressions	12
• Qualifications	12

**Edinburgh Guarantee:** In Edinburgh AI received funding for two 9-month projects to support young progress to continued education or training and into employment. Working with external partners, Access Mechanics recruited young people to mechanic related projects. Access Potential delivered skills and training to young people who were at risk of offending.

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**Access Mechanics achieved:**

• Number of new people engaged	7
• Number of people supported	14
• Number into continued education	1
• Qualifications	9

**Access Potential achieved:**

• Number of new people engaged	18
• Number of people supported	19
• Number of people going into work (4 weeks)	1
• Education	0

**National**

**CashBack Polmont:** 2022/23 was the third and final 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.

Covid restrictions meant that the project was not able to operate at full capacity at any time over the 3 years. Difficulties in recruitment of staffing compounding this. Despite restrictions on group numbers and reduced staffing levels, the project achieved across the 3 years:

• Build individuals capacity and confidence	169
• Develop young peoples' physical and personal skills	243
• Young peoples' Health and wellbeing improves	97
• Young people Participate in activity which improves their learning, employability and employment options	60
• Young people contribute positively to their communities	125
• Young people are diverted from criminal behaviour	148

**Services for Adults**

**Edinburgh**

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

• Number of new people engaged	252
• Number of people supported	260
• Number moving into education, training or volunteering	96
• Number of people going into work (job start)	17
• Number of qualifications	143

This was the first year of delivery of a new EnCompass contract. This delivery being the start of a 6-year contract (3 + 3 years).



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

• Number of new people engaged	66
• Number of people supported	72
• Number of people going into work (4 wks)	8
• In work progressions/retentions	2
• Number continuing education	21
• Other Progressions	30
• Qualifications	14

**Parental Employment Support Fund (PESF):** Funded by the Scottish Government and managed by Capital City Partnership, Access to Industry had continued support for parents' employability projects 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 providing additional data training specifically for parents.

**Access Data:**

• Number of new people engaged	22
• Number of people supported	64
• Number of people going into work (4 wks)	14
• Number continuing education	18
• Other progressions	28
• Qualifications	55

**Access Progress:**

• Number of new people engaged	18
• Number of people supported	74
• Number of people going into work (4 wks)	9
• Number continuing education	6
• Other progressions	29
• Qualifications	13

**Midlothian**

**Large Grant:** A 3-year project began in Midlothian for a part-time service supporting people with multiple and complex barriers to employment, this was continuation of previous 3-year funding. In 2022/23 it achieved:

• Number of people engaged	22
• Number of services sessions	397
• Jobs moving into work (4 weeks)	4
• Number moving into continued education & training	8
• Qualifications	19

**No One Left Behind:** A one-year project providing funding to deliver employability courses in Midlothian. During 2022/23 it achieved:

• Number of people engaging (attending courses)	32
• Qualifications	34
• Employability Support	32

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Advocacy: funding through Meldap to provide advocacy support to people misusing, or with a history of misusing, substances:

• Number of people engaging	29
• Number attending group-work	14
• Signposting to other specialist services	22

### **East Lothian**

Part funded by East Lothian Council No One Left Behind and ESF funds, this project enabled AI to continue working with people who have an offending background. ESF funding concluded on 31 December 2022. The project achieved the following in 22/23:

• Number of people engaged	23
• Number gaining a qualification	6
• Number entering continued education	4
• Number moving in to employment - 4 weeks	5

Digital Peer Project: Funded by Meldap this project support a peer tutor to deliver digital upskilling. To the end of 22/23, the project had achieved:

• Number of Digital Peers Recruited	2
• Number of Courses	7
• Number of people supported	48

### **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 2022/23, the project achieved:

• Number of people engaged	26
• Number of jobs sustained at 4 weeks	3
• Other progressions (training, Further Education)	12
• Qualifications	11

### **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. During the year capacity for patients at LEAP has been increased.

### **Dundee**

**All in 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. During the year, the project achieved:

• Number of new people engaged	39
• Employment	9
• Employment - 6 month sustained	5
• Employment - 12 month sustained	3
• Number going into further or higher education	19

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### **Nationally**

**Shine** is the national women offender's mentoring service. It is delivered, since 2013, through a national Public Social Partnership (PSP) led by Sacro. AI delivers Shine services in Edinburgh, Midlothian and East Lothian and manages the Shine prison-based champions within HMP Edinburgh, HMP and YOI Polmont, HMP Cornton Vale - and from this year in the Lillias Centre in Glasgow. During the year 2022/23:

• Number of new people engaged	34
• Number of Action Plans Completed	34
• Number of Action plan reviews	30
• Number of Risk Assessments	34

### **Skills and Employability**

**Access Courses:** During the 2022/23 academic year AI supported 2 courses in partnership with Edinburgh College in Digital Media and Photography, both delivered from 156 Cowgate.

**Community College:** In addition to Access Courses, AI delivered 'community' classes within Cowgate; Midlothian; East Lothian; and online. Classes delivered directly by Edinburgh College included Data; Communication, classes delivered by AI and accredited by the college included the Employability Award; Working with Others; and Improving Wellbeing. There was additional data courses offered online.

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

### **ACHIEVEMENTS AND PERFORMANCE**

During 2022/23 AI funders continued to be engaging and supportive. Outcomes against target were in the main met or within 25% of achievement, with some overachieving. Jobs in general remaining a challenge to achieve but with some project meeting jobs outcomes. The only projects that did not fully achieve across outcomes (other than engagements) were those that were funded for just 9 months (the Edinburgh Guarantee projects). For those projects the funders are supportive and understand the timescales were challenging.

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

<b>Performance Indicator</b>	<b>Annual Target</b>	<b>Actual</b>	<b>% on Target</b>
New Engagements	672	611	90
Gaining a job (4-weeks)	127	74	58
Other progressions	241	284	118
Qualifications	174	316	182



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**Volunteers**

Recruitment of new volunteers began in 22/23 with four new volunteers starting as classroom assistants. Two new Board Members were appointed in the year, with one leaving. Board Meetings resumed in person with 3 meetings a year in person and two online.

**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**

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 £68,604 in 2023 (2022: surplus of £76,243), as set out in the Statement of Financial Activities. This comprised a deficit (before transfers) of £4,215 (2022: surplus £10,212) in relation to unrestricted funds and a surplus of £72,819 (2022: surplus of £66,031) in relation to restricted funds. General unrestricted reserves stood at £274,575 (2022: £247,887) and restricted funds stood at £225,720 (2022: £183,804).

### **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	2023	%	2022	%
	£		£	
CEC	628,000	47.0	538,000	47.0
Other Statutory	572,000	48.0	552,000	48.0
Private Trusts	4,000	5.0	59,000	5.0
Other	1,000	0.0	1,000	0.0
<b>TOTAL</b>	<b>1,205,000</b>	<b>100</b>	<b>1,150,000</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 charity. The Board annually review ongoing projects; their timelines; and the funds required to deliver that work - alongside any potential gaps in funding. Core costs vary depending on project delivery. To determine the level of working capital required, the Board consider:

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

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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 £344,000. 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. In June 2022 the Board made the decision to collapse the separate Covid Risk Register to be a single entry identified risk in the general Risk Register. This was effective from September 2022.

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 2023 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**

During 2022/23 most restrictions were lifted with AI continuing to adhere to guidance around ventilation, hygiene and at the outset of the year, group numbers. Restrictions during the middle to latter parts of the year had little impact on delivery.

## **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 interests of the organisation and particular emphasis is placed on Directors with skills and knowledge of the widening participation agenda.

Directors are usually known to the company through joint working or through networking relevant to the aims of the company.



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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.

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', and 'Developing the Young Workforce - Scotland's Youth Employment Strategy'. Locally it is influenced by the priorities of Local Government in the areas in which it operates and of particular departments including local authority criminal justice strategies.

**Related Parties and Partnership Working Arrangements**

The organisation works with a number of partners, including 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**

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)
	F Jamieson	(Appointed 2 September 2022)
	P Whytock	(Appointed 9 June 2023)

<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 1st September 2023 and signed on their behalf by:

 ..... Jane Handley (Director)



**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 for the year ended 31 March 2023, 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 2023 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 2023**

**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 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:

- 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 14, 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 Trustees 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 based on 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 2023**

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.

**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 EH3 6AT

Date: 1st September 2023

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 2023**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> <u>2023</u> £	<u>Total Funds</u> <u>2022</u> £
<b>Income and endowments from:</b>					
Donations	2	61	-	61	16
<b>Income from charitable activities:</b>	3				
Working with young people		-	323,629	323,629	270,154
Working with adults		-	880,637	880,637	879,523
Investment income		1,176	-	1,176	730
		<hr/>	<hr/>	<hr/>	<hr/>
		1,237	1,204,266	1,205,503	1,150,423
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
<b>Charitable activities:</b>		5,452	1,131,447	1,136,899	1,074,180
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		5,452	1,131,447	1,136,899	1,074,180
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income</b>		(4,215)	72,819	68,604	76,243
Transfers between funds	13	30,903	(30,903)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		26,688	41,916	68,604	76,243
Funds brought forward		247,887	183,804	431,691	355,448
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward</b>		274,575	225,720	500,295	431,691
		<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 33 form part of these financial statements.



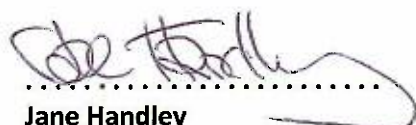
## ACCESS TO INDUSTRY LIMITED

BALANCE SHEET  
AS AT 31 MARCH 2023

	<u>Note</u>	£	<u>2023</u> £	<u>2022</u> £
<b>FIXED ASSETS</b>				
Tangible assets	8		7,999	13,038
				<hr/>
<b>CURRENT ASSETS</b>				
Debtors	9	155,486		61,250
Cash at bank and in hand		382,372		408,524
		<hr/>		<hr/>
		537,858		469,774
<b>CREDITORS</b>				
Amounts falling due within one year	10	(45,562)		(51,121)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			492,296	418,653
			<hr/>	<hr/>
<b>NET ASSETS</b>	14		500,295	431,691
			<hr/>	<hr/>
<b>FUNDS</b>				
Unrestricted funds:				
General Funds			274,575	247,887
Restricted funds	13		225,720	183,804
			<hr/>	<hr/>
			500,295	431,691
			<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 1st September 2023 and signed on their behalf by:

  
.....  
**Jane Handley**  
Director

  
.....  
**Jacqueline Doody**  
Director

The notes on pages 22 to 33 form part of these financial statements.

**ACCESS TO INDUSTRY LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities		(25,699)	111,285
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(1,629)	(4,902)
Interest income		1,176	730
		<hr/>	<hr/>
<b>Cash (used in) investing activities:</b>		(453)	(4,172)
		<hr/>	<hr/>
(Decrease)/Increase in cash and cash equivalents in the year		(26,152)	107,113
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		408,524	301,411
		<hr/>	<hr/>
<b>TOTAL cash and cash equivalents at the end of the year</b>		<b>382,372</b>	<b>408,524</b>
		<hr/> <hr/>	<hr/> <hr/>

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

	<u>2023</u> £	<u>2022</u> £
Net movement in funds	68,604	76,243
Add back depreciation charge	6,668	7,033
Deduct interest income	(1,176)	(730)
(Increase)/decrease in debtors	(94,236)	16,380
(Decrease)/increase in creditors	(5,559)	12,359
	<hr/>	<hr/>
Net cash (used in)/provided by operating activities	(25,699)	111,285
	<hr/> <hr/>	<hr/> <hr/>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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:

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.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**(e) Judgements and key sources of estimation uncertainty**

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**(f) Operating lease agreements**

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

**(g) Tangible fixed assets**

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

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

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

**(h) Fund accounting**

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

**(i) Pensions**

The charity operates 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.

**(j) Financial Instruments**

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



**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. DONATIONS**

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Small donations <£500	61	-	61	16
Total income from donations	61	-	61	16

Income from donations was £61 (2022: £16) of which £61 (2022: £16) was unrestricted and £nil (2022: £nil) was restricted.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
<b>Working with young people</b>				
City of Edinburgh Council/CCP – NEST Boost	-	-	-	12,000
City of Edinburgh Council/CCP – Access Mechanics	-	41,240	41,240	11,000
City of Edinburgh Council/CCP – Access Potential	-	39,534	39,534	-
City of Edinburgh Council/CCP – NEST/EdinMe	-	72,270	72,270	70,000
Corra EdinMe	-	-	-	45,000
NHS Lothian	-	-	-	6,688
Corra Foundation/The Listening Fund	-	4,000	4,000	5,000
Scottish Government/Inspiring Scotland: Passport Cashback	-	166,585	166,585	120,166
Other small grants < £4,000	-	-	-	300
<b>Working with adults</b>				
Scottish Government/Sacro: SHINE	-	151,161	151,161	138,000
City of Edinburgh Council: Encompass	-	250,000	250,000	247,965
City of Edinburgh Council/CCP – Access Data NEST	-	74,520	74,520	-
Scottish Government/Capital City Partnership: PESF Access Data	-	59,457	59,457	77,828
Scottish Government/Capital City Partnership: PESF Access Progress	-	90,933	90,933	74,734
Scottish Government/Capital City Partnership: PACE	-	-	-	45,000
Dundee City Council	-	-	-	10,000
MELDAP: Mid and East Lothian Outreach	-	101,026	101,026	71,019
Midlothian Community Mental Health & Wellbeing Fund	-	10,000	10,000	23,398
East Lothian Council	-	-	-	10,000
East Lothian Council: ESF	-	14,757	14,757	14,622
North Lanarkshire Council: Adult Passport	-	-	-	8,582
Midlothian Council: Employability work	-	8,680	8,680	25,348
Midlothian Council: NOLB Training	-	27,825	27,825	-
NHS Lothian- LEAP	-	6,040	6,040	6,040
Scottish Government: MELDAP Advocacy	-	-	-	50,000
Enable Scotland: ESF/Dundee Discovery Work	-	61,004	61,004	49,698
East Lothian One Partnership	-	25,234	25,234	18,326
Scottish Council for Voluntary Organisations	-	-	-	4,980
Other small grants < £4,000	-	-	-	3,983
Total income from charitable activities	-	1,204,266	1,204,266	1,149,677

Income from charitable activities was £1,204,266 (2022: £1,149,677) of which £nil (2022: £11,343) was unrestricted and £1,204,266 (2022: £1,138,334) was restricted.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Adult Work £	Youth Work £	2023 Total £	2022 Total £	Basis of Apportionment
<b><u>Direct Costs</u></b>					
Staff costs (note 6)	659,476	171,816	831,292	833,657	
Sessional Staff/volunteers	15,447	1,841	17,288	15,186	
Other staff costs	12,319	2,849	15,168	6,715	
Project costs	12,040	88,426	100,466	57,019	
Beneficiary costs	10,775	3,505	14,280	9,272	
Monitoring & evaluation	-	8,323	8,323	8,323	
<b><u>Support Costs</u></b>					
Premises costs	69,946	10,886	80,832	77,772	% utilisation of area
Postage, Stationery & Admin costs	7,680	2,088	9,768	8,592	Invoice/headcount
Telephone	7,175	1,344	8,519	8,909	Invoice/headcount
IT & website	10,188	4,172	14,360	10,974	Invoice/headcount
Marketing	547	114	661	794	Invoiced costs
Equipment & equipment rental	492	215	707	2,221	Invoice/headcount
Recruitment costs	1,340	340	1,680	3,091	Invoiced costs
Training & conferences	4,157	1,690	5,847	4,036	Invoiced costs
Trustees expenses	67	67	134	-	Invoiced costs
Legal & professional fees	327	33	360	-	Invoiced costs
Accountancy	5,494	2,484	7,978	7,644	Governance
Audit fees	5,186	454	5,640	5,090	Governance
HR consultancy	4,962	1,966	6,928	7,852	Invoiced costs
Depreciation	3,334	3,334	6,668	7,033	n/a
	<u>830,952</u>	<u>305,947</u>	<u>1,136,899</u>	<u>1,074,180</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 £1,136,899 (2022: £1,074,180) of which £5,452 (2022: £1,877) was unrestricted and £1,131,447 (2022: £1,072,303) was restricted.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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	(830,952)	(305,947)	(1,136,899)
Direct grant Support	880,637	323,629	1,204,266
	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)	49,685	17,682	67,367
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**6. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	726,444	732,943
Social security costs	61,300	59,651
Pension costs	43,548	41,063
	<hr/>	<hr/>
	831,292	833,657
	<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	2
Project Officers	24	23
Administrative staff	3	2
	<hr/>	<hr/>
	31	29
	<hr/> <hr/>	<hr/> <hr/>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

No employee earned £60,000 per annum or more (2022: Nil).

The directors give their services voluntarily and receive no remuneration. Directors were reimbursed travel expenses of £nil during the year (2022: £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 £188,029 (2022: £191,745).

**7. NET INCOME**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration – audit fee	5,640	5,090
Auditors' remuneration – other services	1,978	1,920
Depreciation	6,668	7,033
	<u>          </u>	<u>          </u>

**8. TANGIBLE FIXED ASSETS**

	Short-term L'hold Impr'mts £	Computer Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>				
At 1 April 2022	54,360	54,671	1,632	110,663
Additions	-	1,629	-	1,629
Disposals	-	(756)	-	(756)
<b>At 31 March 2023</b>	<u>54,360</u>	<u>55,544</u>	<u>1,632</u>	<u>111,536</u>
<b>DEPRECIATION</b>				
At 1 April 2022	54,360	42,132	1,133	97,625
Charge for the year	-	6,502	166	6,668
Released on disposal	-	(756)	-	(756)
<b>At 31 March 2023</b>	<u>54,360</u>	<u>47,878</u>	<u>1,299</u>	<u>103,537</u>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2023</b>	<u>-</u>	<u>7,666</u>	<u>333</u>	<u>7,999</u>
<b>At 31 March 2022</b>	<u>-</u>	<u>12,539</u>	<u>499</u>	<u>13,038</u>



**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants receivable	152,236	58,800
Other debtors & prepayments	3,250	2,450
	<hr/>	<hr/>
	155,486	61,250
	<hr/>	<hr/>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	17,025	38,781
Other creditors	28,537	12,340
	<hr/>	<hr/>
	45,562	51,121
	<hr/>	<hr/>

**11. FINANCIAL COMMITMENTS**

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

	<b>Land &amp; Buildings</b>	<b>Office Equipment</b>	<b>2023 TOTAL</b>	<b>2022 TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Within one year	50,300	4,643	54,943	51,101
Within two to five years	52,092	6,045	58,137	102,392
	<hr/>	<hr/>	<hr/>	<hr/>

The amounts charged to the SOFA in the period were £50,300 (2022: £50,300) for land and buildings and £2,367 (2022: £2,908) 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 2023**

**13. MOVEMENT OF FUNDS**

	Balance at 1 April 2022 £	Movement in funds			Balance at 31 March 2023 £
		Income £	Expenditure £	Transfers £	
<b>Restricted Funds:</b>					
Project capital	13,038	-	(6,668)	1,629	7,999
Access Mechanics	-	41,240	(29,240)	-	12,000
Access Potential	-	39,534	(25,034)	(163)	14,337
Mid & East Lothian Recovery	16,409	73,150	(61,369)	-	28,190
East – ESF	2,647	14,757	(17,404)	-	-
Shine	-	151,161	(137,161)	(14,000)	-
NHS LEAP	8,756	6,040	(10,796)	-	4,000
Encompass	18,273	250,000	(239,927)	(245)	28,101
NEST	-	72,270	(63,770)	-	8,500
Access DATA Nest	-	74,520	(62,020)	-	12,500
PESF Access Data	6,811	59,457	(39,768)	(407)	26,093
PESF Access Progress	2,926	90,933	(60,859)	(407)	32,593
Midlothian Council Employability	9,098	8,680	(17,778)	-	-
Midlothian Advocacy	23,398	10,000	(12,398)	-	21,000
MELDAP Advocacy	-	17,876	(17,876)	-	-
Midlothian NOLB	-	27,825	(27,825)	-	-
Scottish Gov/Passport Cashback	1,319	166,585	(152,304)	(15,600)	-
Corra Edinme	57,441	-	(50,441)	(407)	6,593
Digital Peer Project	7,281	10,000	(3,581)	-	13,700
Enable Scotland ESF/Dundee	-	61,004	(59,701)	(1,303)	-
East Lothian One Partnership	-	25,234	(25,234)	-	-
Small Projects	16,407	4,000	(13,293)	-	7,114
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	183,804	1,204,266	(1,131,447)	(30,903)	225,720
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds:</b>					
General Funds	247,887	1,237	(5,452)	30,903	274,575
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	247,887	1,237	(5,452)	30,903	274,575
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	431,691	1,205,503	(1,136,899)	-	500,295
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**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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 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.

**Access Potential:** Funding through the Edinburgh Guarantee to support skills training to young people in Edinburgh at risk of offending.

**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.

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

**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.

**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.

**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.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

**Midlothian NOLB:** Delivery of training course that build skills, qualifications and employability in Midlothian.

**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).

**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.

**TRANSFERS**

Transfers of £30,600 (2022: £30,208) to the general fund representing management charges of Shine Mentoring Project, Passport Cashback & Community Wellbeing project as permitted by funders.

Transfers of £1,303 to the general fund representing restricted expenditure met from general funds in the previous year.

Transfers of £1,000 from unrestricted funds to support a small deficit on a restricted fund.

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



**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

Movement of funds for the year ended 31 March 2022:

	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)	-	-
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Total restricted funds	149,511	1,138,334	(1,072,303)	(31,738)	183,804
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds:</b>					
General Funds	205,937	12,089	(1,877)	31,738	247,887
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	205,937	12,089	(1,877)	31,738	247,887
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>355,448</b>	<b>1,150,423</b>	<b>(1,074,180)</b>	<b>-</b>	<b>431,691</b>
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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	Unrestricted Funds	Restricted Funds	Total
<b>Funds balances at 31 March 2023</b>			
Represented by:	£	£	£
Tangible fixed assets	-	7,999	7,999
Current assets	285,114	252,744	537,858
Current liabilities	(10,539)	(35,023)	(45,562)
	<hr/>	<hr/>	<hr/>
	274,575	225,720	500,295
	<hr/>	<hr/>	<hr/>

	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)
	<hr/>	<hr/>	<hr/>
	247,887	183,804	431,691
	<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.

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

**16. RELATED PARTY TRANSACTIONS**

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