

**ACCESS TO INDUSTRY LIMITED**

**REPORT OF THE DIRECTORS  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**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 2024**

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**ACCESS TO INDUSTRY LIMITED**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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 2023/24 we were at the mid-way point for some multi-year projects, and at the start of other projects. We began our new, 3-year, CashBack project, working with young people in Polmont and on into their communities and look forward to building on our achievements through our previous 3-year funding. We completed the second year of funding for 3-year projects in Edinburgh and Midlothian. These projects involved working with both young people and adults. Multi-year funding gives our clients' reassurance, and us the opportunity for longer term planning. As we enter our final year of these funds in 24/25, we are planning for the period beyond this. We also complete the final year of our 23/24 strategic plan and, as future planning is always in process, and a requirement of being a third sector organisation, we also start to implement our new strategy.

In August 2023 we became a SQA (Scottish Qualifications Authority) accredited learning centre. We are now able to accredit our own qualifications; we are starting small with two qualifications on offer to our clients (ICT and Employability Award) but look forward to building on this. Our Community Colleges continue to offer a diverse range of learning, including qualifications that remain accredited by SQA through our partnership with Edinburgh College.

It seems fitting in our Annual Report and Accounts to give mention to our wonderful Finance Officer who retired at the end of the 23/24 financial year. Meg Findlay joined Access to Industry in 2008 and managed all things finance and personnel as the organisation moved from our small beginnings in Edinburgh's Wester Hailes to the Cowgate. Meg was there through many changes in the organisation, and as we grew in size and income, she managed all changes with the same patience, skills and good humour. We thank her for 16 years' services to Access to Industry and wish her a very happy, well-earned retirement.

The next year will be a crucial one for Access to Industry, with longer term funding drawing to a conclusion. I am confident that we are in a strong position to maintain our service delivery beyond this year and continue to provide a quality service to our clients. I - and the Board - acknowledge and thank all our stakeholders, funders, clients, volunteers and staff for their support in 23/24 and look forward to the next year, as we begin to implement our organisational strategy for 2024-2027.

**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 2023/24 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; and EADP (Edinburgh Drug and Alcohol Partnership) 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	58
• Number of people supported	99
• Number of people going into work (4 weeks)	7
• Education & other progressions	9
• Qualifications	14

### **National**

**CashBack Polmont:** 2023/24 was the first year of Access to Industry's Phase 6 CashBack support in HMP and Young Offender Institute Polmont. This new project has the aim of providing an employability programme of activity for all young people within Polmont, regardless of geography and also to provide community based support. Part of this being hub within Polmont providing training; and caseworkers delivering one-to-one support prior to and on liberation.



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

• diverted from involvement with the justice system	104
• gaining accreditation for a new skill	126
• reporting an increase in wellbeing	68
• contributing more positively to their community	87
• building personal skills, resilience and reduce risky behaviour	89

## Services for Adults

### Edinburgh

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

• Number of new people engaged	139
• Number of people supported	267
• Number moving into education, training or volunteering	93
• Number of people going into work (job start at 4-weeks)	12
• Number of qualifications	54

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

**EnCompass Housing Pilot:** in November 2023, working in partnership with City of Edinburgh Council housing & homelessness colleagues, an 18 month pilot began to support people registered as homeless. This with the aim being, as people move in to more secure housing, they are also supported into employment. In the first few months the project achieved:

• Number of new people engaged	8
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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 second year of NEST funding, Access Data achieved:

• Number of new people engaged	47
• Number of people supported	101
• Number of people going into work (4 weeks)	8
• In work progressions/retentions	4
• Number continuing education	51
• Other Progressions	37
• Qualifications	18

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**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	23
• Number of people supported	57
• Number of people going into work (4 weeks)	4
• Number continuing education	19
• Other progressions	15
• Qualifications	9

**Access Progress:**

• Number of new people engaged	46
• Number of people supported	85
• Number of people going into work (4 weeks)	5
• Number continuing education	4
• Other progressions	19
• Qualifications	11

**Midlothian**

**Large Grant:** This was the second of a 3-year project in Midlothian for a part-time service supporting people with multiple and complex barriers to employment. In 2023/24 it achieved:

• Number of people engaged	8
• Jobs moving into work (4 weeks)	2
• Number moving into continued education & training	11
• Qualifications	6

**Access Learning:** A new project funded through the UKSPF (UK Shared Prosperity Fund) to provide learning opportunities to people who would not usually access mainstream college courses, providing a route into further learning and education. Starting in July 2023, it achieved:

• Number of people engaged	38
• Number moving into continued education & training	14
• Qualifications	11

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

• Number of people engaged	27
• Reduce isolation for people, through session attendance	23
• Volunteer Peer recruited	1

**East Lothian**

**Digital Peer East Lothian:** funded by MELDAP and providing ICT learning for clients with history of substance misuse through a trainer who is also a peer of the clients on the courses:

• Number of people supported	73
• Number of courses delivered	10
• Number of Digital Peers recruited	2

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**Justice Employability:** Funded by East Lothian UK SPF (Shared Prosperity Fund), this project enabled AI to continue working with people who have an offending background. The project achieved the following in 23/24:

• Number of people engaged	25
• Number moving into employment - 4 weeks	5
• Number entering continued education or training	4
• Number gaining a qualification	7

**East Lothian Advocacy:** is supported by MELDAP to provide support, and put them in touch with wider services, for people experience current or previous misuse of substances. In 23/24 it achieved:

• Engagements	43
• Signposting to other services	16

### **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	29
• Number of people supported	74
• Number of jobs sustained at 4 weeks	0
• Other progressions (training, Further Education)	16
• Qualifications	12

### **Edinburgh & the Lothians**

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

### **Dundee**

**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. AI withdrew from this delivery in September 2023. To completion the project achieved:

• Number of new people engaged	12
• Employment	2
• Employment – 6 month sustained	5
• Employment – 12 month sustained	4
• Number going into further or higher education	3

**Access Recovery Dundee:** A new project funded by the Scottish Government Drugs Mission. Beginning in July 2023 and supporting people in recovery, specifically supporting people with experience of residential rehab and working with them to move the closer towards employment. In the 6-months it was operational in 2023, the project achieved:

• Number of people engaged	24
• Other progressions (training, Further Education, volunteering)	3



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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	33
• Number of Action Plans Completed	33
• Number of Action plan reviews	24
• Number of Risk Assessments	33

**CYPFAL (learning):** New core funding was achieved in 23/24 from the Children's Young People, Families and Adult Learning, Third Sector Grants. This to embed learning in programmes offered by AI and through this increase feelings of achievement; wellbeing; and build qualifications. In 2023/24:

• Number of clients participated in groupwork learning	266
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**Community College:** During the 2023/24 AI delivered 'community' classes within Cowgate; Midlothian; East Lothian; and online. Classes delivered directly by Edinburgh College in the Cowgate included Data; Digital Media; and Photography; and NPA Mental Health (online). Classes delivered by AI and accredited by the college included the Employability Award; Local Investigations; and Improving Wellbeing. Learning accredited through Newbattle Abbey College was the SQA in Adult Achievement Award. Beauty was accredited

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

**Community Learning Development (CLD)**

In 2023/24 AI were able to renew all (25 in total) our student desktop computers in both our Cowgate Computer Suites, this was the result of funding from CLD funding which was managed by SCVO (Scottish Council for Voluntary Organisations).

**ACHIEVEMENTS AND PERFORMANCE**

During 2023/24 AI achieved the following on outcomes against targets (table below). We were in the main met or within 15% of achievement, with over-achievement in 'Other Progressions' (which includes continued education and training) and in achievement of accredited qualifications. Jobs in general remaining a challenge to achieve though with some projects meeting jobs outcomes.

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, progression into continued education, training and in qualifications.

Performance Indicator	Annual Target	Actual	% on Target
New Engagements	737	637	86
Gaining a job (4-weeks)	94	47	50
Other progressions	313	396	127
Qualifications	139	174	125



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**Volunteers**

Working with volunteers continued in 23/24 with recruitment ongoing, with ICT, photography, Creative Writing and NPA Digital Media all working with volunteers as classroom assistants. One new Board Member was appointed in the year, with one leaving. Board Meetings have settled into a routine of 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 £95,239 in 2024 (2023: surplus of £68,604), as set out in the Statement of Financial Activities. This comprised a surplus (after transfers) of £21,753 (2023: surplus £26,688) in relation to unrestricted funds and a surplus of £73,486 (2023: surplus of £41,916) in relation to restricted funds. General unrestricted reserves stood at £296,328 (2023: £274,575) and restricted funds stood at £299,206 (2023: £225,720).

### **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	2024	%	2023	%
	£		£	
CEC	597,000	45.0	628,000	52.0
Other Statutory	734,300	55.0	572,000	47.0
Private Trusts	-	0.0	4,000	1.0
Other	2,700	0.0	1,000	0.0
<b>TOTAL</b>	<b>1,334,000</b>	<b>100</b>	<b>1,205,000</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 £381,000 based on projected expenditure for 2024/25.

#### **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. During 23/24 the Board instigated a new template for risk management which sets a target score and isolates any remedial actions required to meet the target.

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

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

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

## **PLANS FOR THE FUTURE**

AI set out our short and long-term term objectives in our operational plan 2021-2023. This followed consultation with our clients, funders, volunteers and staff.

In this the final year of our 2020-2023 Plan our focus was 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

#### **Build our business**

We will grow the business opportunities of AI by:

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



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**Strengthen our core**

We will strengthen our core by:

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

**Grow our reputation**

We will grow awareness of our organisation by:

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

A new Strategic Plan is in place for the 3-year period from April 2024.

## **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. On induction each Director receives an overview of the organisations and responsibilities as a Director from the Chair and the Co-Chief Executives. They receive a handbook outlining their responsibilities and written information on the organisation. They have the opportunity for training in being a Director.

**Organisational Structure**

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

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.



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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 C.A.
<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>	J Doody	
	B Penman	
	J Handley	
	E Anderson	
	A Baxter	
	L Fisher	(resigned 1 September 2023)
	S McLean	
	M Hoenigmann	
	F Jamieson	
	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 20 September 2024 and signed on their behalf by:

.....  ..... Jane Handley (Director)



**INDEPENDENT AUDITORS' REPORT**  
**TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Opinion**

We have audited the financial statements of Access to Industry Limited for the year ended 31 March 2024, 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 2024 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 2024**

**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 Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken 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 2024**

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: 20 September 2024

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 2024**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> <u>2024</u> £	<u>Total Funds</u> <u>2023</u> £
<b>Income and endowments from:</b>					
Donations	2	235	-	235	61
<b>Income from charitable activities:</b>	3				
Working with young people		-	306,814	306,814	323,629
Working with adults		-	1,024,377	1,024,377	880,637
<b>Investment income</b>		2,467	-	2,467	1,176
		<hr/>	<hr/>	<hr/>	<hr/>
		2,702	1,331,191	1,333,893	1,205,503
<b>Expenditure on:</b>		<hr/>	<hr/>	<hr/>	<hr/>
<b>Charitable activities:</b>	4	17,672	1,220,982	1,238,654	1,136,899
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		17,672	1,220,982	1,238,654	1,136,899
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income</b>		(14,970)	110,209	95,239	68,604
Transfers between funds	13	36,723	(36,723)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		21,753	73,486	95,239	68,604
Funds brought forward		274,575	225,720	500,295	431,691
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward</b>		296,328	299,206	595,534	500,295
		<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.



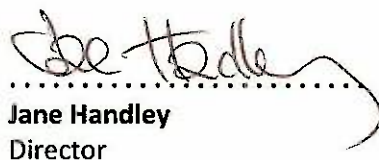
**ACCESS TO INDUSTRY LIMITED**

**BALANCE SHEET  
AS AT 31 MARCH 2024**

	<u>Note</u>	£	<u>2024</u> £	<u>2023</u> £
<b>FIXED ASSETS</b>				
Tangible assets	8		20,339	7,999
				<hr/>
<b>CURRENT ASSETS</b>				
Debtors	9	105,541		155,486
Cash at bank and in hand		515,029		382,372
		<hr/>		<hr/>
		620,570		537,858
<b>CREDITORS</b>				
Amounts falling due within one year	10	(45,375)		(45,562)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			575,195	492,296
			<hr/>	<hr/>
<b>NET ASSETS</b>	14		595,534	500,295
			<hr/>	<hr/>
<b>FUNDS</b>				
Unrestricted funds:				
General Funds			296,328	274,575
Restricted funds	13		299,206	225,720
			<hr/>	<hr/>
			595,534	500,295
			<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 20 September 2024 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 2024**

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities		154,367	(25,699)
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(24,177)	(1,629)
Interest income		2,467	1,176
		<hr/>	<hr/>
<b>Cash (used in) investing activities:</b>			
		(21,710)	(453)
		<hr/>	<hr/>
Increase/(Decrease) in cash and cash equivalents in the year		132,657	(26,152)
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		382,372	408,524
		<hr/>	<hr/>
<b>TOTAL cash and cash equivalents at the end of the year</b>		<b>515,029</b>	<b>382,372</b>
		<hr/> <hr/>	<hr/> <hr/>

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

	<u>2024</u> £	<u>2023</u> £
Net movement in funds	95,239	68,604
Add back depreciation charge	11,837	6,668
Deduct interest income	(2,467)	(1,176)
Decrease/(Increase) in debtors	49,945	(94,236)
(Decrease) in creditors	(187)	(5,559)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	154,367	(25,699)
	<hr/> <hr/>	<hr/> <hr/>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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 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 2024**

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

**(j) Financial Instruments**

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



**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS**

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Small donations <£500	235	-	235	61
Total income from donations	235	-	235	61

Income from donations was £235 (2023: £61) of which £235 (2023: £61) was unrestricted and £nil (2023: £nil) was restricted.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
<b>Working with young people</b>				
<i>City of Edinburgh Council – EdinMe EADP</i>	-	50,000	50,000	-
<i>City of Edinburgh Council/CCP – Access Mechanics</i>	-	-	-	41,240
<i>City of Edinburgh Council/CCP – Access Potential</i>	-	-	-	39,534
<i>City of Edinburgh Council/CCP – NEST/EdinMe</i>	-	72,270	72,270	72,270
<i>Corra Foundation: EdinMe</i>	-	28,350	28,350	-
<i>Corra Foundation/The Listening Fund</i>	-	-	-	4,000
<i>Scottish Government/Inspiring Scotland:</i>	-	156,194	156,194	166,585
<i>Cashback Passport</i>	-	-	-	-
<i>Other small grants &lt; £4,000</i>	-	-	-	-
<b>Working with adults</b>				
<i>Scottish Government/Sacro: SHINE</i>	-	167,534	167,534	151,161
<i>Scottish Government/Corra/CYPFAL Learning</i>	-	23,844	23,844	-
<i>City of Edinburgh Council: Encompass</i>	-	250,000	250,000	250,000
<i>City of Edinburgh Council: Encompass Housing Pilot</i>	-	25,699	25,699	-
<i>City of Edinburgh Council/CCP – Access Data NEST</i>	-	74,520	74,520	74,520
<i>City of Edinburgh Council/CCP – Parental Transition Fund</i>	-	12,050	12,050	-
<i>Scottish Government/Capital City Partnership:</i>				
<i>PESF Access Data</i>	-	40,000	40,000	59,457
<i>PESF Access Progress</i>	-	72,250	72,250	90,933
<i>Scottish Government/Corra Foundation:</i>				
<i>Access Recovery Dundee</i>	-	37,025	37,025	-
<i>MELDAP: Mid and East Lothian Outreach</i>	-	111,126	111,126	101,026
<i>Midlothian Community Mental Health</i>				
<i>&amp; Wellbeing Fund</i>	-	10,000	10,000	10,000
<i>East Lothian Council: ESF</i>	-	-	-	14,757
<i>Midlothian Council: Access Learning</i>	-	50,579	50,579	-
<i>Midlothian Council: Employability work</i>	-	17,360	17,360	8,680
<i>Midlothian Council: NOLB Training</i>	-	-	-	27,825
<i>NHS Lothian- LEAP</i>	-	13,040	13,040	6,040
<i>Enable Scotland: ESF/Dundee Discovery Work</i>	-	29,110	29,110	61,004
<i>East Lothian: Employability</i>	-	43,150	43,150	25,234
<i>Scottish Council for Voluntary Organisation's:</i>				
<i>CLD Digital Device Fund</i>	-	12,500	12,500	-
<i>Access Dundee Digital Lifelines</i>	-	34,340	34,340	-
<i>Other small grants &lt; £4,000</i>	-	250	250	-
Total income from charitable activities	-	1,331,191	1,331,191	1,204,266

Income from charitable activities was £1,331,191 (2023: £1,204,266) of which £nil (2023: £nil) was unrestricted and £1,331,191 (2023: £1,204,266) was restricted.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

	Adult Work £	Youth Work £	2024 Total £	2023 Total £	Basis of Apportionment
<b>Direct Costs</b>					
Staff costs (note 6)	755,280	200,685	955,965	831,292	
Sessional Staff/volunteers	22,491	-	22,491	17,288	
Other staff costs	9,136	3,666	12,802	15,168	
Project costs	19,149	46,531	65,680	100,466	
Beneficiary costs	10,247	3,775	14,022	14,280	
Monitoring & evaluation	-	-	-	8,323	
<b>Support Costs</b>					
Premises costs	73,232	9,563	82,795	80,832	% utilisation of area
Postage, Stationery & Admin costs	8,774	1,262	10,036	9,768	Invoice/headcount
Telephone	6,224	1,331	7,555	8,519	Invoice/headcount
IT & website	13,072	2,163	15,235	14,360	Invoice/headcount
Marketing	988	25	1,013	661	Invoiced costs
Equipment & equipment rental	1,437	426	1,863	707	Invoice/headcount
Recruitment costs	1,750	1,140	2,890	1,680	Invoiced costs
Training & conferences	6,864	2,190	9,054	5,847	Invoiced costs
Trustees expenses	43	42	85	134	Invoiced costs
Legal & professional fees	1,650	1,500	3,150	360	Invoiced costs
Accountancy	7,701	675	8,376	7,978	Governance
Audit fees	4,890	1,650	6,540	5,640	Governance
HR consultancy	6,716	549	7,265	6,928	Invoiced costs
Depreciation	5,919	5,918	11,837	6,668	n/a
	<u>955,563</u>	<u>283,091</u>	<u>1,238,654</u>	<u>1,136,899</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 £1,238,654 (2023: £1,136,899) of which £17,672 (2023: £5,452) was unrestricted and £1,220,982 (2023: £1,131,447) was restricted.

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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	(955,563)	(283,091)	(1,238,654)
Direct grant Support	1,024,377	306,814	1,331,191
	<hr/>	<hr/>	<hr/>
Net income	68,814	23,723	92,537
	<hr/>	<hr/>	<hr/>

**6. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	837,523	726,444
Social security costs	69,180	61,300
Pension costs	49,262	43,548
	<hr/>	<hr/>
	955,965	831,292
	<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	29	24
Administrative staff	3	3
	<hr/>	<hr/>
	36	31
	<hr/>	<hr/>

**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

No employee earned £60,000 per annum or more (2023: Nil).

The directors give their services voluntarily and receive no remuneration. Two directors (2023: nil) were reimbursed travel expenses of £85 during the year (2023: £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 £197,317 (2023: £188,029).

**7. NET INCOME**

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

	2024 £	2023 £
Auditors' remuneration – audit fee	6,540	5,640
Auditors' remuneration – other services	2,076	1,978
Depreciation	11,837	6,668
	<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 2023	54,360	55,544	1,632	111,536
Additions	-	24,177	-	24,177
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<u>54,360</u>	<u>79,721</u>	<u>1,632</u>	<u>135,713</u>
<b>DEPRECIATION</b>				
At 1 April 2023	54,360	47,878	1,299	103,537
Charge for the year	-	11,671	166	11,837
Released on disposal	-	-	-	-
<b>At 31 March 2024</b>	<u>54,360</u>	<u>59,549</u>	<u>1,465</u>	<u>115,374</u>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2024</b>	<u>-</u>	<u>20,172</u>	<u>167</u>	<u>20,339</u>
<b>At 31 March 2023</b>	<u>-</u>	<u>7,666</u>	<u>333</u>	<u>7,999</u>



**ACCESS TO INDUSTRY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9. DEBTORS**

	2024 £	2023 £
Grants receivable	102,741	152,236
Other debtors & prepayments	2,800	3,250
	<hr/>	<hr/>
	105,541	155,486
	<hr/>	<hr/>

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

	2024 £	2023 £
Accruals	16,755	17,025
HMRC – PAYE & NIC	18,119	-
Other creditors	10,501	28,537
	<hr/>	<hr/>
	45,375	45,562
	<hr/>	<hr/>

**11. FINANCIAL COMMITMENTS**

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

	Land & Buildings	Office Equipment	2024 TOTAL	2023 TOTAL
	£	£	£	£
Within one year	50,300	3,390	53,690	54,943
Within two to five years	1,792	2,655	4,447	58,137
	<hr/>	<hr/>	<hr/>	<hr/>

The amounts charged to the SOFA in the period were £50,300 (2023: £50,300) for land and buildings and £3,539 (2023: £2,367) 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 2024**

**13. MOVEMENT OF FUNDS**

	Balance at 1 April 2023 £	Movement in funds			Balance at 31 March 2024 £
		Income £	Expenditure £	Transfers £	
<b>Restricted Funds:</b>					
Project capital	7,999	-	(11,837)	24,177	20,339
Access Mechanics	12,000	-	(12,000)	-	-
Access Potential	14,337	-	(14,087)	(250)	-
Access Learning – UKSPF	-	50,579	(29,953)	(4,481)	16,145
CYPFAL Learning	-	23,844	(23,844)	-	-
SCVO/CLD Digital Device Fund	-	12,500	-	(12,500)	-
Dundee Digital Lifelines	-	34,340	-	-	34,340
Mid & East Lothian Recovery	28,190	73,150	(64,856)	3,448	39,932
Shine	-	167,534	(148,156)	(19,378)	-
NHS LEAP	4,000	13,040	(14,682)	-	2,358
Encompass	28,101	275,699	(271,849)	(1,094)	30,857
NEST	8,500	72,270	(77,677)	(510)	2,583
Access DATA Nest	12,500	74,520	(77,033)	(658)	9,329
PESF Access Data	26,093	40,000	(50,455)	(1,369)	14,269
PESF Access Progress	32,593	72,250	(82,665)	-	22,178
Midlothian Council Employability	-	17,360	(17,361)	1	-
Midlothian Advocacy	21,000	10,000	(20,356)	-	10,644
MELDAP Advocacy	3,000	17,876	(17,428)	(3,448)	-
Scottish Gov/Passport Cashback	-	156,194	(136,898)	(18,397)	899
Corra Edinme	6,593	28,350	(21,782)	(340)	12,821
EdinMe EADP	-	50,000	(5,810)	(2,000)	42,190
Digital Peer Project	13,700	20,100	(12,008)	-	21,792
Enable Scotland ESF/Dundee	-	29,110	(29,186)	76	-
Dundee Wellbeing	-	37,025	(30,691)	-	6,334
East Lothian Employability	-	43,150	(42,396)	-	754
Small Projects	7,114	12,300	(7,972)	-	11,442
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	225,720	1,331,191	(1,220,982)	(36,723)	299,206
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds:</b>					
General Funds	274,575	2,702	(17,672)	36,723	296,328
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	274,575	2,702	(17,672)	36,723	296,328
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	500,295	1,333,893	(1,238,654)	-	595,534
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NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024

**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.

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

**CYPFAL (learning):** Core funding was achieved in 23/24 from the Children's Young People, Families and Adult Learning, Third Sector Grants. This to embed learning in programmes offered by AI and through this increase feelings of achievement; wellbeing; and build qualifications.

**CLD (Community Learning Development) Digital Device Fund:** Funding to renew all (25) student desktop computers in two Cowgate computer suites, the fund is managed by SCVO (Scottish Council for Voluntary Organisations).

**Dundee Digital Lifelines:** Funding to support clients of Access Recover Dundee to reduce isolation and connect with services and learning through a digital device and connectivity. The fund is managed by SCVO.

**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.

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

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

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



NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024

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

**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 for three years to support working with people with complex employability barriers 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).

**EdinMe EADP:** Edinburgh Alcohol and Drugs Partnership funding to support young people away from developing problematic substance misuse and support improvement of mental health wellbeing.

**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.

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

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

**Small Projects:** Smaller projects funded, including the Garden Project and Parental Transition Support Fund.

**TRANSFERS**

Transfers of £36,800 (2023: £30,600) to the general fund representing management charges of Shine Mentoring Project, Passport Cashback & EdinME EADP project as permitted by funders.

Transfers of £77 from unrestricted funds to support small deficits on restricted projects on completion.

Transfers of £24,177 to Project Capital represents purchases of fixed assets using restricted funds, to be depreciated in project capital fund.

The repurposing of £3,448 from the MELDAP Advocacy project to the ongoing MELDAP project: Mid & East



Lothian Recovery following the Advocacy project completion.

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

Movement of funds for the year ended 31 March 2023:

	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	(14,876)	-	3,000
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
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Total restricted funds	183,804	1,204,266	(1,131,447)	(30,903)	225,720
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<b>Unrestricted Funds:</b>					
General Funds	247,887	1,237	(5,452)	30,903	274,575
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Total unrestricted funds	247,887	1,237	(5,452)	30,903	274,575
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	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 2024**

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

	Unrestricted Funds	Restricted Funds	Total
<b>Funds balances at 31 March 2024</b>			
Represented by:	£	£	£
Tangible fixed assets	-	20,339	20,339
Current assets	311,095	309,475	620,570
Current liabilities	(14,767)	(30,608)	(45,375)
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	296,328	299,206	595,534
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	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)
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	274,575	225,720	500,295
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**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.