

ACCESS TO INDUSTRY LIMITED

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2018

Company Number: SC203830

Scottish Charity Number: SC 030186



reducing barriers to further education and employment

ACCESS TO INDUSTRY LIMITED
REPORT OF DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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ACCESS TO INDUSTRY LIMITED
**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2018**

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 2018. 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) (effective 1 January 2015).

CHAIR'S REPORT

In 2017/18 Access to Industry (AI) experienced another good service delivery year, exceeding targets set by our funders.

In this year we saw the emergence of a new project in the City of Edinburgh – EnCompass – working with people in recovery from substance misuse; ex-offenders; and people who are homeless in order to progress them towards employment. This contract was won through public procurement and following a co-production process that brought together funding from the Edinburgh Alcohol and Drugs Partnership; Criminal Justice; and Economic Development within the City of Edinburgh Council. The project will be delivered over 4 years and its success in supporting people during its first year - surpassing funders expectations - bodes well for the next 3 years.

It was a year where our HM YOI Polmont work was facing the challenge of maintaining its service to young people from our operating areas of Glasgow; Edinburgh; and North & South Lanarkshire. This came through the decision by the Scottish Government to extend the current Public Social Partnership that operates for Polmont. As AI are not a partner within the Polmont PSP, but are the only organisation providing employability through-care support for young people from our operating areas, it was imperative that we achieve funding to continue this service for young people. We are grateful to the Big Lottery Fund, the Robertson Trust and The Scottish Government for funding that enabled continuity of service.

The importance of our service to young people with offending backgrounds was recognised through a national award for our work within HM YOI Polmont. For this work AI were winners in 2017 of the ERSA Youth Employment Award. The ERSA award was presented to AI's Co Chief Executive at a ceremony in London. The award recognises exemplar providers who have demonstrated exceptional dedication to helping young people overcome barriers to enter and maintain work.

2017/18 also saw the beginnings of a new project in East Lothian supporting ex-offenders. The application for this project was deliberated by the Board prior to submission as it was part-funded through the European Social Fund. Our recent experience of this funding source, and its potential difficulties in administration and cash flow, meant that this opportunity required careful consideration. However the opportunity to widen our services to this client group in East Lothian, reflecting our client group in Midlothian (and in Edinburgh), was the over-riding factor in the Board's decision to move ahead with this project. Our experience through other projects has meant that we have managed, with the support of East Lothian Council, to alleviate issues around cashflow for this project.

In 2018/19 we are looking forward to building our services in North and South Lanarkshire - supporting both young and adult offenders within HMPs and within the community. Our partnership with Edinburgh College continues and 2017/18 saw the emergence of our 'Community College' where we piloted offering class places in our Edinburgh College in-house provision to clients from other organisations within the City. We look forward to developing this further in 2018/19.

As a Board of Directors, we continue to review AI's strategy and its implementation, to ensure that AI is meeting needs of excluded people and of our own employees. We look to secure adequate funding to realise Access to Industry's ambitions for the groups we serve and develop our staff to meet their needs. We look forward to a successful year in 2018/19.

Finally, I am clear that AI's achievements owe everything to its exceptional staff group, the belief and determination they unlock in those they work with, and the many partners who engage with us.

Angus Whyte, Chair

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OBJECTIVES AND ACTIVITIES

The organisation is committed to delivering on the aims set out in its Strategic Operation Plan. The direction of Access to Industry (AI) is underpinned by the following vision, against which the services delivered by the organisation are intended to achieve:

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

Organisation Objectives

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

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

ACHIEVEMENTS AND PERFORMANCE

Delivery of Activity

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

The detail of each of the various programmes which flow from the objectives highlighted above are delivered by operational service teams structured to provide the most accessible service to each type of client who seeks assistance from the organisation. These operational teams are split into 'Youth Service' and 'Adult Services'. Within this we have our Passport branding which incorporates our work with offenders. 'Skills and Employability' incorporates activity across various geographies and both our services for adults and young people. The work undertaken through these services during 2017/18 is summarised as follows. Success is measured against targets set with funders.

Services for Young People

Passport: Polmont

In 2017/18 Passport continued to work within HM Young Offender Institute Polmont to provide a through-care service to young offenders. A through-care service offers support from the same caseworker within Polmont who will then work with them when they are liberated to their home geographic area.

Edinburgh Polmont: Edinburgh-bound Polmont leavers receive up to six months of pre-liberation support whilst in custody, with community-based throughcare being offered from AI's base at 156 Cowgate. In 2017/18:

- 30 clients engaged from the Edinburgh area
- 4 clients gained a job
- 17 clients undertook training or moved into further education

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Glasgow Polmont: Glasgow Passport continues its service to Polmont leavers returning to the city, with partners and key providers supporting this aim. In 2017/18:

- 50 clients engaged from the Glasgow area
- 7 clients gained a job
- 34 clients undertook training or moved into further education

Lanarkshire Polmont: this offers support to young people returning to both North and South Lanarkshire, with community bases in Coatbridge and Cambuslang. In 2017/18:

- 48 clients engaged from North and South Lanarkshire areas
- 10 clients gained a job
- 20 clients undertook training or moved into further education

Passport Polmont Employability Coordination Project (PPEC)

PPEC began in May 2016 with the aim of providing a programme of activity for all young people within Polmont, regardless of geography. It was also to bring employers into Polmont to work with young people. During its second year it achieved the following activity:

- 235 clients took part in training within Polmont
- 101 qualifications achieved
- 80 Young people undertook training
- 27 young people gained employment post liberation
- 7 new employers involved in Polmont employability

Edinburgh

BOSS: (Breaking Opinion Surrounding Substances): The BOSS programme began in November 2014 to provide support to young people who were at risk of developing a problematic relationship with substances and part-funding was extended in October 2017 for a further two years. It reported on its third year of activity in November 2017:

- 22 young people supported
- 4 qualifications
- 1 work placement
- 4 jobs
- 3 further education places
- 15 sustained employability training

Youth Offending: Challenge Fund support enabled AI to provide support to those at risk of offending as well as those being liberated to Edinburgh. The following was achieved:

- 87 disadvantaged clients supported
- 16 SQA qualifications were achieved
- 33 clients entered training and education (and sustained for 13-weeks)
- 1 client gained employment (and sustained for a minimum of 4-weeks)
- 1 client gained employment (and sustained for a minimum of 13-weeks)

Young Homeless: AI's European Social Funding project is part of Edinburgh's Poverty and Social Inclusion Partnership (EPSIP) and works with young people who are homeless. This project concluded on 31 March 2018.

- 32 participants started
- 6 gained employment (sustained at 4 weeks)
- 10 moved into, and sustained, training or FE

Figures for Edinburgh Services for youth include the Edinburgh Passport (Polmont) programme outcomes.

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Services for Adults

Edinburgh

EnCompass: A new 4-year project which began in 2017/18, EnCompass works with people in recovery from substances misuse; people with previous offences; and homeless people. Delivered from AI's base in the Cowgate, EnCompass provides an in-house and outreach service to people within Edinburgh. During the year:

- 325 new clients registered
- 63 SQA qualifications achieved by clients
- 88 clients undertook further education or training (sustained for 13-weeks)
- 27 clients sustained employment for a minimum of 4-weeks
- 25 clients sustained employment for a minimum of 13-weeks
- 1,911 people attended group-work sessions

Sessions were both delivered by Edinburgh College and by caseworkers. Caseworker delivery included training in CSCS (construction industry card) & Driving Theory; Live Life to the Full; Gardening; and mindfulness.

Passport: Edinburgh (Adults): AI's work with offenders is now incorporated within the EnCompass programme in Edinburgh.

Midlothian

Midlothian services are delivered to people in recovery from substance misuse and people with previous offences. AI work on an outreach basis across Midlothian:

- 55 new clients engaged during the year
- 18 SQA qualifications were achieved
- 4 achieved jobs (sustained for 4-weeks)

East Lothian

In September 2017 AI was awarded ESF funding to expand its work with people in East Lothian to include people with an offending background. This means that our client group in Midlothian and East Lothian are now both for people in recovery from substance misuse and people with previous offences. In East Lothian, during 2017/18, AI achieved the following:

- 29 people engaged
- 4 moved into training

Nationally Shine

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

During the year 2017/18:

- 61 women were referred to the programme
- 33 women showed an increase in motivation during the programme
- 28 women progressed to positive planned exits

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Skills and Employability

LEAP: AI's partnership with Lothian and Edinburgh Abstinence Programme (LEAP) continued offering a service to patients from Edinburgh, Midlothian and East Lothian. This partnership resulted in 2017/18:

- 52 LEAP graduates attending EnCompass
- 24 LEAP graduates gaining a qualification

Access Courses: During the 2017/18 academic year AI supported 5 courses in partnership with Edinburgh College. Access Courses included Access to Beauty, Music Technology, Photography and IT. All students on the courses were previously unemployed and were unlikely to access and sustain further education without additional support.

- 96 people began access courses
- 71 retained their college place

In addition, the Community Colleges in Cowgate, Dalkeith and Musselburgh provided:

- 13 tutorial sessions per week
- 410 SQA qualifications registered
- 102 SQA qualifications achieved

Overall Performance

Overall in 2017/18 Access to Industry performed well against targets set. Targets include steps towards an individual's personal goal, such as qualifications & training and the goals themselves. While most targets performed significantly better than targets set, there were two that fell short of target.

The 4-week job outcome did not quite achieve overall target across all projects. This was through two projects under-achieving: Youth Challenge Fund and Midlothian ESF. Young people on Youth Challenge fund over-achieved on training and further education and funders were happy that this is part of a longer journey to employment for young people experiencing significant barriers to employment. Similarly, in Midlothian ESF the length of engagement with clients prior to moving into employment was longer than anticipated at project application stage. Funders are content the progress for clients is being achieved. Conversely, the sustained job outcomes (for 13-weeks or more) is over-achieving on funders expectations.

The reduction in qualification achievement was anticipated for the Polmont Passport group. Over the past few years, young people have shown less interest in achieving SQAs than in attending training and receiving industry led qualifications. This is reflected in the higher than target training outcomes. Overall Polmont Passport progressions are higher than forecast, as are qualifications achieved in the 'Community Colleges' of Cowgate, Musselburgh and Dalkeith. This was due to a systems change at Edinburgh College and resulting later in the academic year.

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Performance Indicator	Target	Actual	Variance
Number of clients receiving support	654	758	104
Number of clients gaining a qualification	217	161	-56
Number of clients gaining a job	66	56	-10
Number of clients sustaining a job (13 weeks)	38	40	2
Number of clients moving on to FE	92	132	40
Number of clients sustaining FE (13 weeks)	31	58	28
No. moving on to employability training	128	200	72
Number of clients sustaining training (13 weeks)	76	113	38

Volunteers

Access to Industry had 5 volunteer enquiries during 2017/18 and recruited 2 new volunteers during the period. Volunteers are in the role of tutor and Board Member who join current volunteers in the role of classroom assistant and reception/admin. The Directors would like to thank volunteers for their valuable time and commitment during the year. Access to Industry values our and are very grateful for the hours of their time the freely give to supporting the organisation and our clients. While we acknowledge this support in particular to one volunteer a year - with a 'Volunteer of the Year' award at our annual Certificate Ceremony – each volunteer's contribution is valued equally.

Wider Benefit

The projects provide wider direct benefit to the communities that are often described as vulnerable groups. For those in recovery from substances, the support and routine offered encourages individuals to maintain that recovery journey; for those with a history of offending, engagement in training and employment offer a route out of offending. The support that we give our young people is designed to remove the risk of them becoming our adult client group of the future.

Financial Review

Against the backdrop of uncertainties over funding, AI has been successful in both securing the continuation of successful project work and growing into new markets with the potential for further future growth.

The Board of Directors have been rewarded by pursuing a growth model and securing resources that can be managed within existing capacity. The charity faces a continuing challenge of managing an increased capacity whilst continuing to pursue opportunities, small or large, that in the future may yield continued sustainable growth.

Review of the Year

The deficit for the year is (£10,760) (2017: surplus £1,848), as stated in the Statement of Financial Activities, of which a surplus of £39,627 (2017: deficit £23,854) relates to unrestricted funds and a deficit of (£50,387) (2017: surplus £25,702) relates to restricted funds (before transfers). General unrestricted reserves stood at £171,560 (2017: £118,200) and restricted funds stood at £125,901 (2017: £190,021).

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.

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The breakdown of the funding sources is noted in the table below:

Source	2018	%	2017	%
	£		£	
CEC	306,000	38.0	153,000	20.0
Other Statutory	342,000	42.0	390,000	50.0
Public Funds	135,000	17.0	84,000	11.0
Private Trusts	21,000	3.0	136,000	18.0
Other	3,000	<1.0	10,000	1.0
TOTAL	807,000	100	773,000	100

Investment Policy

The majority of the company's funds are to be spent in the short to medium term, so funds are not held for long term investment. This policy is reviewed on an annual basis.

Reserves Policy

The unrestricted fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the company. The Directors consider a reserve of three months operating costs (approximately £204,000) is a prudent target. Currently, the unrestricted reserves fall short of this target, but the directors shall continue to address this in the coming financial year.

Risk Management

The Board of Directors regularly reviews the major risks to which the charity is exposed. This occurs as part of Board meetings generally and also as part of funding applications and annual strategic development. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. These risks reviewed bi-monthly by the Board as they relate to funding; achieving outcomes/targets; staff retention; cash flow; business continuity; and damage to AI reputation.

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

PLANS FOR THE FUTURE

Services for Young People

Passport Polmont expects to continue to build on the success of the Polmont Employability Hub during 2018/19 and continue with the varied programme of activity with employers and trainers. In North and South Lanarkshire funding from South Lanarkshire Council and Scottish Government Social Economy Growth Funding will enable us to develop our work with young people who have offended and look at new ways of working through structured deferred sentencing to offer community alternatives to young people and work within the community to stop re-offending through employability. It offers us the opportunity to develop our services in these areas.

In Edinburgh AI's services for young people continue to focus on those who are currently in active addiction or developing a problematic relationship with substances; and those at risk of offending. Within this we are looking to develop the support for young people's mental health, an issue that has been highlighted as requiring to be addressed over the past few years. We will continue to offer an employability service to the young people whilst monitoring the level of young people being

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PLANS FOR THE FUTURE (cont'd)

referred with mental health needs and looking at opportunities to support these young people further into employment; education and training.

Services for Adults

In Edinburgh and Lothian AI will build on the success of year 1 of the encompass project. We will work within the evolving landscape and within the new Alcohol and Drugs Strategy to ensure we continue to meet government needs within a local level. We will strive to look for development opportunities within the city through Locality Improvement Plans to ensure our services are reaching and meeting the needs of every individual who is eligible across the city.

In Mid and East Lothian our services for people in recovery from substance misuse has expanded and we will work hard throughout 2018/19 to ensure the service continues to be developed and funding is secured to ensure continuity of service going forward.

In North Lanarkshire we are developing an employability through-care services for adult offenders returning to the area from prison. Work will primarily focus on support within HMP Addiewell, and work with prison management Sodecco, but will also support those being liberated from HMPs Barlinnie, Shotts and Edinburgh.

AI remain members of the national partnership delivering the Shine mentoring service to women offenders. During 2018/19 we will work to influence the shape of future provision for women offenders to ensure that a future service – whether that be in 2019/20 or 2020/21 – includes supporting progression routes – into training, college and jobs - for women.

Skills and Employability

In 2018/19 Skills and Employability Skills and Employability will continue to work in partnership with Edinburgh College to deliver a range of Access Courses for unemployed people and deliver Community Colleges within the Cowgate. In particular we are looking at developing our 'Community College' in the Cowgate to offer spaces in classes to clients of organisations working with people who are unemployed and develop the progression route from these classes into college.

We are looking to develop partnerships to better support current and future client groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 4 February 2000 and registered as a charity at that time. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

The Board of Directors is selected from across the further and higher education sectors and particular emphasis is placed on Directors with skills and knowledge of the widening participation agenda.

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

Organisational Structure

Access to Industry has a Board of Directors of up to twelve members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. On induction each Director receives an overview of the organisations and responsibilities as a Director from the Chair and the Co-Chief Executives. They receive a handbook outlining their responsibilities and written information on the organisation. They have the opportunity for training in being a Director.

The Co-Chief Executives sit in on board meetings as external advisors but have no voting rights.

The Co-Chief Executives are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The Operations Managers have responsibility for the day to day management of the services of the organisation. They have responsibility for supervision of staff teams and are ensure that teams continue to develop their skills and working practices in line with good practice.

The company is guided by both local and national policy in trying to meet its charity objects.

At a national level the company is influenced by local and national strategy including the Scottish Governments 'A Fairer Scotland for All', 'Skills for Scotland', 'Developing the Young Workforce - Scotland's Youth Employment Strategy' 'Community Justice Scotland - Learning, Development and Innovation Strategy 2017-2020' and 'Road to Recovery'. Locally it is influenced by the priorities of Local Government in the areas in which it operates and of particular departments including criminal justice.

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Related Parties and Partnership Working Arrangements

There are no related parties. However, the organisation works with a number of partners, including Edinburgh College, Lothian and Edinburgh Abstinence Programme (LEAP) and Scottish Prison Service in pursuit of common objectives. In addition, many of the directors are employed in the field or with common interests to Access to Industry but do not exercise sufficient control over those organisations for those organisations to be classed as related parties. There are procedures for recognising potential conflicts of interest at Board Meetings.

Pay policy for senior staff

The directors and the senior management comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and increased in accordance with average earnings.

REFERENCE AND ADMINISTRATIVE INFORMATION

Company registration number	SC203830
Charity number	SC030186
Registered Office	Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Operational Address	156 Cowgate Edinburgh EH1 1RP
Bankers	Clydesdale Bank PLC 83 George Street Edinburgh. EH2 3ES
Solicitors	Harper MacLeod LLP Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Senior Statutory Auditor	Ingela Louise Presslie
Independent Auditors	Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT

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REFERENCE AND ADMINISTRATIVE INFORMATION (cont'd)

Directors/Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

The Directors	A Whyte	(Chair)
	J Doody	
	B Penman	
	A Hume	(Resigned 30 May 2018)
	J Handley	
	E Anderson	
	A Baxter	
	E Campbell	(Resigned 24 April 2018)
	L Fisher	(Appointed 28 April 2017)
	J Pearson	
Key Management Personnel	A Hill	(Co Chief Executive)
	S McGreevy	(Co Chief Executive)
	M Phillips	(Service Manager)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relating to small companies.

Approved by the Board of Directors on 14 September 2018 and signed on their behalf by:

 Angus Whyte (Chairperson)

ACCESS TO INDUSTRY LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
FOR THE YEAR ENDED 31 MARCH 2018

We have audited the financial statements of Access To Industry Limited for the year ended 31 March 2018, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) 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 2015).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Opinion

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 2018 and of its net income or 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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.

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TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
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Conclusions relating to going concern

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

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

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors but does not include the financial statements and our Report of the Auditors thereon.

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, 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or

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INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF ACCESS TO INDUSTRY LIMITED
FOR THE YEAR ENDED 31 MARCH 2018

- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of Directors

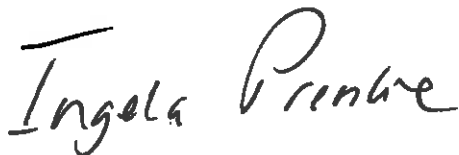
As explained more fully in the Statement of Directors' Responsibilities set out on page 13, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

Our responsibilities for the audit of the financial statements

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 a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



Ingela Louise Presslie (Senior Statutory Auditor)
for and on behalf of Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
Midlothian
EH3 6AT

14 September 2018

ACCESS TO INDUSTRY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2018

	<u>Note</u>	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total Funds <u>2018</u> £	Total Funds <u>2017</u> £
Income and endowments from:					
Donations	(2)	529	332	861	8,586
Income from charitable activities:	(3)				
Working with young people		-	266,626	266,626	315,772
Working with adults		39,445	477,100	516,545	402,851
Skills & Employability		-	22,559	22,559	45,776
Investment income		3	-	3	-
		<hr/>	<hr/>	<hr/>	<hr/>
		39,977	766,617	806,594	772,985
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds: staff costs		-	-	-	6,513
Charitable activities:					
Client groups' service & activity costs (4)		350	817,004	817,354	764,624
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		350	817,004	817,354	771,137
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		39,627	(50,387)	(10,760)	1,848
Transfers between funds	(13)	13,733	(13,733)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		53,360	(64,120)	(10,760)	1,848
Funds brought forward		118,200	190,021	308,221	306,373
		<hr/>	<hr/>	<hr/>	<hr/>
Funds carried forward		171,560	125,901	297,461	308,221
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The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing. The notes on pages 21 to 32 form part of these financial statements.

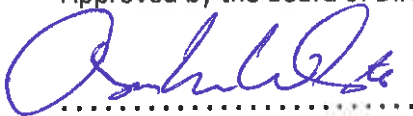
ACCESS TO INDUSTRY LIMITED

BALANCE SHEET
AS AT 31 MARCH 2018

	<u>Note</u>	£	<u>2018</u> £	<u>2017</u> £
FIXED ASSETS				
Tangible assets	8		14,103	3,272
CURRENT ASSETS				
Debtors	9	115,961		68,309
Cash at bank and in hand		181,945		298,804
			297,906	367,113
CREDITORS				
Amounts falling due within one year	10	(14,548)		(62,164)
NET CURRENT ASSETS			283,358	304,949
NET ASSETS			297,461	308,221
FUNDS				
Unrestricted funds:				
General Funds			171,560	118,200
Restricted funds	13		125,901	190,021
			297,461	308,221

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 14 September 2018 and signed on their behalf by:


.....
Angus Whyte (Chairperson)
Director


.....
Jacqueline Doody
Director

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

ACCESS TO INDUSTRY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2018

	<u>Note</u>	<u>2018</u> £	<u>2017</u> £
Cash flows from operating activities:			
Net cash (used in) operating activities		(98,862)	(28,038)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(18,000)	(672)
Interest income		3	-
Cash (used in) investing activities:			
		(17,997)	(672)
Increase (decrease) in cash and cash equivalents in the year		(116,859)	(28,710)
Cash and cash equivalents at the beginning of the year		298,804	327,514
TOTAL cash and cash equivalents at the end of the year		181,945	298,804

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

	<u>2018</u> £	<u>2017</u> £
Net movement in funds	(10,760)	1,848
Add back depreciation charge	7,003	3,342
Add back loss on disposal of fixed assets	166	-
Deduct interest income	(3)	-
(Increase) in debtors	(47,652)	(28,872)
(Decrease) in creditors	(47,616)	(4,356)
Net cash (used in) operating activities	(98,862)	(28,038)

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

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 2015) – 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 that there are no material uncertainties about the ability of the charity to continue as a going concern for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

(c) Income

Income is recognised when the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where the grantor or donor has specified that the grant or donation is to be spent for a particular period, the portion which relates to a future period is treated as deferred income and included in creditors.

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) volunteer time is not recognised, but refer to the Directors' Annual Report for more information about their contribution. On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the equivalent item in the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(d) Expenditure and irrecoverable VAT

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

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

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

- Expenditure on raising funds comprises the costs of employing a fundraiser.
- Expenditure on charitable activities comprises those costs incurred by the charity in providing activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature (administration, finance, personnel, payroll and governance costs) necessary to support them using the methodology recommended by The Big Lottery Fund:
 - a) establishment costs are apportioned on the basis of floor area and time used, and
 - b) administrative overheads are allocated on a basis relating to the number of personnel engaged in the project.

(e) Operating lease agreements

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

(f) Tangible fixed assets

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

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

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

(g) Fund accounting

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

(h) Pensions

The charity operates a defined contribution pension scheme for all employees who have elected to participate. The assets of the schemes are held separately from those of the charity in an independently administered fund.

(i) Financial Instruments

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

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
Grants				
Turn2Us	-	-	-	250
Castle Project	-	120	120	7,169
Donations				
Other small donations <£500	529	212	741	1,167
Total income from donations	529	332	861	8,586

Income from donations was £861 (2017: £8,586) of which £529 (2017: £1,184) was unrestricted and £332 (2017: £7,402) was restricted.

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
Working with young people				
<i>Big Lottery Fund grant – Lanarkshire Young Start</i>	-	49,200	49,200	-
<i>Big Lottery Fund grant – Polmont PPEC</i>	-	85,637	85,637	83,812
<i>City of Edinburgh Council – Youth Challenge Fund</i>	-	68,820	68,820	68,820
<i>City of Edinburgh Council – EPSIP</i>	-	27,386	27,386	22,141
<i>Corra (Lloyds PDI) - BOSS</i>	-	18,000	18,000	30,000
<i>Robertson Trust – Glasgow Passport</i>	-	-	-	81,000
<i>Scottish Government -Social Economy Growth Fund</i>	-	7,583	7,583	-
<i>South Lanarkshire Council</i>	-	10,000	10,000	30,000
Working with adults				
<i>Scottish Government – SHINE</i>	-	138,000	138,000	138,000
<i>SACRO</i>	39,445	-	39,445	-
<i>East Lothian Council</i>	-	15,000	15,000	-
<i>City of Edinburgh Council - Encompass</i>	-	230,740	230,740	84,380
<i>EADP – Transition Outreach</i>	-	-	-	104,456
<i>Meldap - Mid and East Lothian Outreach</i>	-	62,072	62,072	68,967
<i>Midlothian Council: ESF</i>	-	24,098	24,098	7,048
<i>East Lothian Council: ESF</i>	-	7,190	7,190	-
Skills & Employability				
<i>Clothworkers Foundation</i>	-	-	-	24,500
<i>Capital City Partnership – Participatory Budget</i>	-	6,480	6,480	9,000
<i>NHS Lothian- LEAP</i>	-	6,040	6,040	6,040
<i>DWP</i>	-	5,100	5,100	-
<i>Other small grants < £4,000</i>	-	4,939	4,939	6,235
Total income from charitable activities	39,445	766,285	805,730	764,399

Income from charitable activities was £805,730 (2017: £764,399) of which £39,445 (2017: £nil) was unrestricted and £766,285 (2017: £764,399) was restricted.

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Adult Work	Youth Work	Skills & Employability	2018 Total	2017 Total	Basis of Apportionment
	£	£	£	£	£	
Direct Costs						
Staff costs (note 6)	363,521	261,412	4,396	629,329	596,154	
Sessional Staff/volunteers	2,406	130	1,128	3,664	8,330	
Staff travel costs	2,334	4,767	221	7,322	9,621	
Project costs	50	1,567	100	1,717	716	
Beneficiary costs	14,688	9,542	3,556	27,786	22,896	
Support Costs						
Premises costs	49,588	23,842	11,296	84,726	78,163	% utilisation of area
Postage, Stationery & Admin costs	3,255	1,688	1,112	6,055	5,237	Invoice/headcount
Telephone	5,664	4,514	398	10,576	11,828	Invoice/headcount
IT & website	6,020	2,888	1,382	10,290	7,831	Invoice/headcount
Marketing	6,463	3,747	300	10,510	1,156	Invoiced costs
Equipment & equipment rental	902	559	1,662	3,123	1,804	Invoice/headcount
Recruitment costs	460	-	-	460	195	Invoiced costs
Training & conferences	1,587	1,017	85	2,689	2,394	Invoiced costs
Board expenses	54	-	29	83	29	Governance costs
Legal & professional fees	145	50	20	215	3,648	Invoiced costs
Accountancy	3,440	2,400	1,360	7,200	7,080	Governance
Audit fees	-	-	4,440	4,440	4,200	Governance
Depreciation	-	-	7,003	7,003	3,342	n/a
Loss on disposal of fixed assets	-	-	166	166	-	n/a
	460,577	318,123	38,654	817,354	764,624	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three main strands of charitable activity undertaken (working with adults, young people and Skills & Employability work). Expenditure on charitable activities was £817,354 (2017: £764,624) of which £350 (2017: £30,693) was unrestricted and £817,004 (2017: £733,931) was restricted.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

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

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

	Adult Work £	Youth Work £	Skills & Employability £	TOTAL £
Costs	(460,577)	(318,123)	(38,654)	(817,354)
Direct grant Support	516,545	266,626	22,559	805,730
Net income/ (expenditure)	55,968	(51,497)	(16,095)	(11,624)

6. STAFF COSTS

	2018 £	2017 £
Wages and salaries	548,573	525,352
Social security costs	47,109	46,292
Pension costs	33,647	31,023
	629,329	602,667

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

Co-Chief Executive Officers	2	2
Project Managers	1	1
Project Officers	21	16
Administrative staff	2	2
	26	21

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

6. STAFF COSTS (cont'd)

No employee earned £60,000 per annum or more (2017: Nil).

The directors give their services voluntarily and receive no remuneration. Directors were reimbursed travel expenses of £48 during the year (2017: £28).

The key management personnel of the charity comprise the directors, Co-Chief Executives and Service Manager. The total employee benefits of the key management personnel were £133,236 (2017: £134,633).

7. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Auditors' remuneration – audit fee	4,440	4,200
Auditors' remuneration – other services	1,920	1,920
Depreciation	7,003	3,342
Loss on disposal of fixed assets	166	-
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Short-term L'hold Impr'mts	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
COST				
At 1 April 2017	54,360	35,469	800	90,629
Additions	-	18,000	-	18,000
Disposals	-	(3,249)	-	(3,249)
At 31 March 2018	<u>54,360</u>	<u>50,220</u>	<u>800</u>	<u>105,380</u>
DEPRECIATION				
At 1 April 2017	54,360	32,197	800	87,357
Charge for the year	-	7,003	-	7,003
Released on disposal	-	(3,083)	-	(3,083)
At 31 March 2018	<u>54,360</u>	<u>36,117</u>	<u>800</u>	<u>91,277</u>
NET BOOK VALUE				
At 31 March 2018	<u>-</u>	<u>14,103</u>	<u>-</u>	<u>14,103</u>
At 31 March 2017	<u>-</u>	<u>3,272</u>	<u>-</u>	<u>3,272</u>

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

9. DEBTORS

	2018	2017
	£	£
Grants receivable	114,061	63,711
Other debtors & prepayments	1,900	4,598
	115,961	68,309
	115,961	68,309

10. CREDITORS – amounts falling due within one year

	2018	2017
	£	£
Accruals	8,640	20,213
Pension costs	3,250	-
Other creditors	2,658	41,951
	14,548	62,164
	14,548	62,164

11. FINANCIAL COMMITMENTS

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

	Land & Buildings	Office Equipment	2018 TOTAL	2017 TOTAL
	£	£	£	£
Within one year	47,592	444	48,036	48,044
Within two to five years	47,592	888	48,480	98,337
	47,592	1,332	48,916	146,381
	47,592	1,332	48,916	146,381

The amounts charged to the SOFA in the period were £47,592 (2017: £47,592) for land and buildings and £893 (2017: £1,331) 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 2018

13. MOVEMENT OF FUNDS

	Balance at 1 April 2017 £	Movement in funds			Balance at 31 March 2018 £
		Income £	Expenditure £	Transfers £	
Restricted Funds:					
Project capital	3,272	-	(7,169)	18,000	14,103
Mid & East Lothian Recovery	9,999	69,655	(68,171)	(6,679)	4,804
BOSS	25,715	18,000	(25,715)	-	18,000
AI – EPSIP	-	27,386	(27,621)	235	-
Mid – ESF	-	24,098	(24,169)	71	-
East – ESF	-	7,190	(7,152)	-	38
East Lothian Offenders	-	15,000	(9,608)	5,000	10,392
Shine	-	138,000	(125,707)	(12,293)	-
NHS LEAP	1,052	6,040	(4,035)	-	3,057
Encompass	-	230,740	(230,740)	-	-
Youth Challenge Fund	-	68,820	(68,820)	-	-
South Lanarkshire Polmont	30,000	10,000	(19,433)	-	20,567
Glasgow Passport – Robertson Trust	55,000	-	(45,735)	(790)	8,475
Lanarkshire Young Start	-	49,200	(43,469)	(670)	5,061
BLF - Polmont	16,914	85,637	(82,361)	-	20,190
Small Projects	48,069	16,851	(27,099)	(16,607)	21,214
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	190,021	766,617	(817,004)	(13,733)	125,901
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Unrestricted Funds:					
General Funds	118,200	39,977	(350)	13,733	171,560
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	118,200	39,977	(350)	13,733	171,560
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TOTAL FUNDS	308,221	806,594	(817,354)	-	297,461
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ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

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.

Mid and East Lothian Recovery

Funding through Meldap (Mid and East Lothian Drugs and Alcohol Partnership) to deliver employability services in outreach across Midlothian and East Lothian.

BOSS

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

AI/EPSIP (Edinburgh's Poverty & Social Inclusion Partnership)

European Social Fund (ESF) funding to support young people in Edinburgh who are homeless and support them in seeking and sustaining secure accommodation and towards employment

Mid(lothian) - ESF

ESF monies through Midlothian Council to work with people in recovery from substance misuse and people who have an offence and who live in Midlothian. The project is matched with MELDAP delivery.

East (Lothian) – ESF

East Lothian Offenders

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

Shine

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

NHS LEAP (Lothian and Edinburgh Abstinence Programme)

Funding from this NHS Lothian to support LEAP and deliver various courses/employability programmes to support patients following substance misuse.

EnCompass

Funding from the City of Edinburgh Council through a co-production between EADP (Edinburgh Drugs and Alcohol Partnership), Criminal Justice and Employability & Talent Development departments. Funding is to support early engagement in the employability pipeline for people in recovery from substance misuse, people with a recent history of offending and people who are homeless.

Youth Challenge Fund

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

South Lanarkshire Polmont

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

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

13. MOVEMENT OF FUNDS (cont'd)

Glasgow Passport – Robertson Trust

Funding through the Robertson Trust to deliver a through-care services to Polmont young offenders being liberated to the Glasgow area.

Lanarkshire Young Start

Big Lottery Fund grant to maintain AI employability services within Polmont for young people being liberated to North and South Lanarkshire by providing an employability through-care service.

BLF Polmont Passport Employability Coordination Project (PPEC)

A Big Lottery funded project to work with young people within Polmont regardless of geography within the establishments Employability Hub. The project is to establish employer links that will assist employment on liberation.

Small Projects/Skills Development

Smaller projects funded by South Central Decides and CCP's Participatory Budgeting to deliver a Gardening Project and summer programme for young people. Funding from Clothworkers Foundation to fund replacement computers for the client training suites and refurbishment of the training zones. Funding from DWP to deliver employability training to ex-offenders. Includes the Scottish Government Social Economy Growth Programme for 'Growing Passport Polmont' which will maintain AI employability services within Polmont for young people from North and South Lanarkshire and enable AI to develop services for offenders from those areas.

TRANSFERS

Transfers of £14,039 to the general fund represent management charges of Shine Mentoring Project and Participatory Budget Project as permitted by funders.

Transfer of £5,000 from Mid & East Lothian Recovery to East Lothian offenders as specific by funder.

Transfers of £306 to various restricted funds to support small deficits.

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

13. MOVEMENT OF FUNDS (cont'd)

Movement of funds for the year ended 31 March 2017:

	Balance at	Movement in funds			Balance at
	1 April 2016	Income	Expenditure	Transfers	31 March 2017
Restricted Funds:	£	£	£	£	£
Project capital	5,103	-	(2,503)	672	3,272
Transition Outreach	6,295	173,423	(169,719)	-	9,999
Alliance Fundraiser	12,503	-	(6,513)	(5,990)	-
BOSS	23,795	30,000	(28,080)	-	25,715
AI – EPSIP	1,356	22,141	(23,497)	-	-
Mid – ESF	-	7,048	(7,048)	-	-
Shine	-	138,000	(126,605)	(11,395)	-
NHS LEAP	5,199	6,040	(10,187)	-	1,052
Passport	13,462	153,200	(166,662)	-	-
South Lanarkshire Polmont	-	30,000	-	-	30,000
Glasgow Passport	9,592	-	(9,592)	-	-
Glasgow Passport – Robertson Trust	31,595	81,000	(57,595)	-	55,000
Lanarkshire Passport	55,680	-	(55,680)	-	-
BLF - Polmont	-	83,812	(66,226)	(672)	16,914
Skills Development	4,686	-	(4,686)	-	-
Small Projects	793	47,137	(11,506)	11,645	48,069
	<u>170,059</u>	<u>771,801</u>	<u>(746,099)</u>	<u>(5,740)</u>	<u>190,021</u>
Unrestricted Funds:					
<u>Designated Funds</u>					
Equipment	839	-	(839)	-	-
<u>General Funds</u>	<u>136,314</u>	<u>1,184</u>	<u>(25,038)</u>	<u>5,740</u>	<u>118,200</u>
Total unrestricted funds	<u>137,153</u>	<u>1,184</u>	<u>(25,877)</u>	<u>5,740</u>	<u>118,200</u>
TOTAL FUNDS	<u><u>307,212</u></u>	<u><u>772,985</u></u>	<u><u>(771,976)</u></u>	<u><u>-</u></u>	<u><u>308,221</u></u>

ACCESS TO INDUSTRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2018			
Represented by:	£	£	£
Tangible fixed assets	-	14,103	14,103
Current assets	171,560	126,346	297,906
Current liabilities	-	(14,548)	(14,548)
	171,560	125,901	297,461
	171,560	125,901	297,461

	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2017			
Represented by:	£	£	£
Tangible fixed assets	-	3,272	3,272
Current assets	134,739	232,374	367,113
Current liabilities	(16,539)	(45,625)	(62,164)
	118,200	190,021	308,221
	118,200	190,021	308,221

15. COMPANY LIMITED BY GUARANTEE

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

16. FLOATING CHARGE

The company has a credit card facility and other payment facilities. These are secured by a floating charge over the assets and undertakings of the company. There were no balances outstanding on these facilities at the year end.