

Scottish Charity Number: SC048494

YMCA EDINBURGH SCIO
REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

YMCA EDINBURGH SCIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
Report of the Trustees	1 – 8
Independent Examiner’s Report	9
Statement of Financial Activities (Incorporating Income and Expenditure Account)	10
Balance Sheet	11
Notes to the Financial Statements	12 – 18

YMCA EDINBURGH SCIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Scottish Charity Number
SC048494

Principal address
1 Junction Place
Edinburgh
EH6 5JA

Trustees

Chair	Judi Syson
Secretary	William Allen Young (until 5 April 2022) Andrew Hogg (appointed 5 April 2022)
Treasurer	Helen Boath
Elected members	Donald MacDonald Graeme Duncan Ben Forsyth Lynzi Leroy Debbie McMillan Ritchie Walker (resigned 5 April 2022) William Allen Young
President	Sir Andrew Cubie
Vice-President	Councillor Gordon Munro

Independent Examiner

Paul Marshall CA
Geoghegans Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

CAF Bank
25 Kings Hill
West Malling, Kent
ME19 4TA

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and the financial statements for the year ended 31 August 2022.

CHAIR'S FOREWORD

This year has been one of adaptation; firstly to the end of Covid-19 restrictions. Our staff and volunteers have continued to adapt and change the way in which YMCA Edinburgh provides support as everyone emerged with different needs and at their own pace from the pandemic. Volunteer mentors were particularly good at providing diverse and mentee specific approaches to re-starting face to face meetings. This approach was much appreciated by the young people and their families and had a wider positive impact on them re-engaging with service providers. The play work has continued to be backbone of YMCA Edinburgh services and reaches a broad range of young people and their families. The Girls and Women's groups have also strengthened and drawn from lockdown experiences to adapt to new opportunities for community engagement and we have been active in supporting the development of a local Pantry to meet the needs of community members.

The groups and staff team have also planned for and undertook a move out of the Acorn Centre in Leith, following the City of Edinburgh Methodist Church decision to sell the building. The Board and the staff team used this opportunity to reassess the use of in-house and external facilities for YMCA Edinburgh activities. Many of the activities already make use of spaces co-located with the young people and families they serve and so the move to 86 Great Junction Street allowed a solution that provided a flexible, multi-purpose community space in Leith, hosted by a partner charity (The Junction), without making a long-term commitment as we continue to assess our needs. The Board consider this a prudent interim step while we assess longer term opportunities once we've experienced time away from the Acorn Centre. In June we joined the Minister and congregation of CEMC for a service of thanksgiving for all the work and Christian witness of the Methodist Church in Leith and latterly at 1 Junction Place. This joyful event highlighted that Methodist Christian witness has always found a suitable place from which to work and gave us encouragement to seek out new opportunities to continue being a visible presence for young people's services through the YMCA in the area.

Throughout the year our staff team continued to undertake activities, training and reflective practice to best meet the independent care review recommendations and #keepthepromise to Scotland's young people. New roles emerged near the end of the year, with a purpose to strengthen our offer of needs led whole-family support, help engage more volunteers in our work and begin to draw learnings from our participants to shape future service provision. Whilst the war in Ukraine saw several Ukrainian's arriving in Leith and we began to work with partners in education to identify joined-up responses to this crisis, alongside supporting wider YMCA Scotland work to deliver aid to Ukraine.

The Board continues to work closely with the staff team to ensure a range of income streams are maintained and that the capacity of the YMCA Edinburgh organisation is matched to the funding income. Our strong reputation as champions for young people will require us to seek out and implement new approaches to build on this existing capacity as we go into the next financial year and as the year ended, we saw the beginnings of new pieces of work in response to identified need. YMCA World are setting a new 2030 vision and goals and we will play our part in building these into our future plans over the coming year.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable purposes:

The advancement of education;

The advancement of the Christian Religion;

The advancement of citizenship and community development;

The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Mission Statement:

YMCA Edinburgh SCIO is part of an inclusive, global Christian movement that gives all, especially young people, space and opportunity to belong, contribute and thrive.

Summary of main activities in relation to these objects:

ADULT & FAMILY

Women's group

The Promise

PLAY

Holiday Playscheme

Playrangers

Girls Emotional Well-being Group

Street Soccer

MENTORING

Plusone Mentoring

intandem Mentoring

Health & Wellbeing group mentoring

PARTNERSHIPS

ACHIEVEMENT AND PERFORMANCE

Adult & Family

Women's Group

Coming out of Covid restrictions our Women's Group resumed in-person group sessions after a previous year of adapted delivery and 1:1 support. Informed by organisational development to help keep 'The Promise' we developed as a trauma-enhanced workforce, with the Adult & Families worker taking this learning into launching a revised Supportive Women's Group. This took the form of establishing conditions to provide a trauma-informed space for a drop-in group to meet weekly with the purpose of addressing isolation and improving wellbeing. The group met weekly with an average of 10 attendees taking part in therapeutic activities set by the participants along with focused issue-based inputs that helped address the cost of living. Activities included arts, crafts, upcycling, mindfulness, healthy eating, energy efficiency and cooking on a budget. In addition to the group the worker supported a further 11 women with 1:1 mentoring based support, helping to social prescribe and signpost to services to address identified needs. For women who faced barriers to attendance due to childcare responsibilities we provided free to access crèche spaces.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Adult & Family (continued)

Women's Group

Outcomes for the work included 10 women addressing social issues, 10 women reducing social isolation, 10 women learning self-care techniques and feeling less stressed, and numerous bespoke outcomes such as members accessing a community pantry, receiving grants to support cost of living, accessing appropriate mental health support etc.

The Promise

Through the year YMCA Edinburgh team went on a development journey to be best placed to meet the recommendations of The Promise Scotland, Scotland's response to the findings of the independent care review. Thanks to funding from Corra Foundaton the team took part in a programme of learning and development opportunities, found the rhythm of regular team reflective practice and explored our organisational culture through the lens of The Promise. Learning outcomes over the year included trauma enhanced practice training for all staff, rights-based approaches to working with young people and understanding and adapting how we work as a team in-line with principles of Whole Family Support.

This work over the year identified a gap in support for families we work with who have trusted relationships with the organisation, particular for families who do not meet the criteria for statutory services and slip through the net of supports yet continue to be challenged by significant and complex day-to-day problems. We were able to take our learnings and access a further grant from The Corra Foundation to introduce a Support and Engagement Worker to the team. This role is two-fold: to provide support and scaffolding to families and hear from them on their needs and experiences. These learnings will then be used to inform future YMCA Edinburgh service design and the wider sector. In June 2022 our Support and Engagement Worker joined the team and 3 months into post has established the systems needed for the service and began to engage with families, as well as forge links in appropriate community networks.

Youth & Play

Playrangers and Playschemes

YMCA Edinburgh Play services provide twice weekly, free to access outdoor play sessions to local children who may face barriers to attending other after-school activities. In holiday periods, we deliver referral-based holiday Playschemes that offer both structured and free play activities to children, as well as support to overcome food insecurity at times. Play sessions act as a respite for parents and opportunity for fun, interactive, informal learning for kids. Throughout the year an Adult and Family worker supports the service to encourage opportunities for parents/carers to be involved with their children too, as well as provide a link to our adult services for anyone benefiting from further support.

Over the year, we delivered a total of 64 Playranger sessions and 25 Playscheme sessions. 84% of participants reported an improvement in confidence and 92% made new friends.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Youth & Play (continued)

Street Soccer

Continuing our strong partnership with Street Soccer Scotland, we provided youth work support to a popular Street Soccer football session in Leith on Friday evenings. The project offers a diversionary activity at a key point in young people's weeks, with key health and wellbeing indicators met through physical activity, social interaction, and relationships with consistent, trusted adults. An average of 35 kids attended every Friday evening from ages S1-S4. The presence of a YMCA Youth Worker helps manage the session and by building relationships with the attendees the worker is able to provide signposting to other services where needed, including referrals to mentoring and other groups for young people where there are concerns around their wellbeing.

Girls Group

This period has allowed for YMCA Edinburgh's Girls Health and Wellbeing Group to continue to expand and develop significantly. Delivered in partnership with Pilmeny Development Project (PDP) the group support young people aged 8-12 through promoting positive mental, emotional and physical health.

A total of 23 young people has attended the group throughout the year. Most of these young people have been long-term attendees and have participated since the initial pilot project of the group. The other young people were new to the group during this period and became well integrated into the group. Requests for support came from a variety of sources including Social Work, Education, self-referrals and other third sector organizations such as Edinburgh Young Carers, Multi-Cultural Family Base and The Citadel.

Demographic wise, 10 attendees of the group have Additional Support Needs and 3 are from BAME backgrounds. Reasons for support included: poor emotional resilience, social isolation, poor school attendance, parental mental health illness, and anxiety/low self-esteem.

During this period, we delivered 30 weekly sessions, as well as additional activities during school holidays. Topics covered within the sessions included safety, building positive relationships, self-care, stress, inclusion, mental health and healthy eating. Activities planned and carried out by staff members included team building games, spa day, STEM science session, Street Soccer football session, cooking and a film night!

Within the group, all young people are provided with food and through the safe environment staff have been able to create, young people have the opportunity to speak privately with staff members about any difficulties they are facing that may require additional support.

Throughout this period, staff have identified the need to provide additional family support. Staff have aided families with food bank vouchers, funding for clothing, referrals for mentoring, and even secured a holiday for one family through the Family Holiday Charity!

At the end of this annual period, some members of the group have transitioned into high school and so also transitioned out of this group. An unmet need was therefore identified to support girls aged 12 and over, and as a result, a separate group for this age range will be piloted in the next annual year.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Youth & Play (continued)

Mentoring

Through our intandem and Plusone Mentoring programmes we supported young people aged 8-14 with 1:1 mentoring provided by trained, supported community volunteers. Mentors build a relationship with the young person, offer role modelling, a listening ear, support in uptake of positive activities and help set and achieve personal goals. Mentoring is proven to help young people build resilience in coping with challenging life circumstances, gain confidence, access positive hobbies, make informed choices, reduce offending, improve educational engagement and have better relationships. In addition to the 1:1 support we offer a weekly group mentoring programme for young people who meet mentoring criteria, this is a fun, activity and issue-based group that focusses on resilience building. This year we also received additional funds to expand mentoring places to girls from our girls' groups identified as benefitting from support around emotional wellbeing.

Over the year 18 young people were mentored through Plusone and 17 through intandem, with a further 9 accessing group mentoring as they await a match or indeed as an alternative to 1:1 support. An additional 4 girls identified through the girls' wellbeing groups received mentoring support.

Outcomes from 1:1 support from those completing evaluations were 82 % of young people having improved attendance at school, 92% improving self-confidence and self-esteem, 92% working towards and achieving a goal and 92% supported to overcome identified disadvantage and barriers. Of the young people involved, 100% lived in Edinburgh's 10% most deprived areas.

We delivered 38 group mentoring sessions to a total of 15 young people, 40% of the young people went on to uptake a new hobby and 80% reported an increase in confidence.

Partnerships

Over the 12 months, YMCA Edinburgh continued to work closely with other organisations to identify and meet the needs of under supported young people and families. Key partners were Pilmeny Development Project, Street Soccer Scotland, Port of Leith Housing Association, YMCA Scotland, City of Edinburgh Methodist Church and The Junction. In January 2022, we moved from our premises at 1 Junction Place to 86 Great Junction Street, a space managed by another youth agency, The Junction. This move helped strengthen our partnership work with The Junction as we continued to collaborate further with them in a Community Mental Health Partnership they lead. Working alongside other local partners, The Citadel, Pilmeny Development Project, Multi-cultural Family Base, The Ripple and Miricyl.

As we moved on from the food crisis response set up in the pandemic and following feedback from beneficiaries of this work, we identified a community pantry as a means of meeting the needs of people impacted by cost of living and food insecurity. In the year, we worked with the Northeast Foodbank to plan for a community pantry provision in Leith, with steps taken and plans in place to support the establishment of this dignified response to food insecurity.

FUNDERS

YMCA Edinburgh is supported by all of our volunteers, YMCA members, Friends and individual donors.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Donated Facilities and Services

Until December 2021 the YMCA premises were owned by CEMC and the use of the facilities was donated to the YMCA. While no rent was charged as such donated services and facilities are measurable, they have been reflected in accordance with the requirements of the SORP. The total value of donated services and facilities for the year was £13,333 (2021: £40,000).

During this financial year YMCA Edinburgh have received funding from the following organisations: City of Edinburgh Council, Forth One Cash for Kids, The Promise, Impact Funding, The Robertson Trust, Inspiring Scotland, Children in Need, Trusthouse Foundation, University of Edinburgh, JS Innes Trust, Cruden Foundation, Souter Trust, WCH Trust, Pilmeny Project and Arnold Clark.

FINANCIAL REVIEW

Results for the year

The results of the charity in the year are set out in the Statement of Financial Activities on page 9. This shows total income in the year of £303,192 (2021: £339,700) and total expenditure in the year of £278,738 (2021: £273,529), resulting in net income of £24,454 (2021: net income of £66,171). The improvement in results arises from careful cost management in addition to securing income from new sources as a result of the pandemic.

Reserves Policy

The target reserves position is made up of the following components:

- 3 months core costs ("General" charitable activities plus cost of generating funds plus governance) in order to sustain the charity through a shortfall in core funding
- 3 months project costs (all other costs) so as to retain staff during gaps in project funding.

Based on expenditure during 2021/22, this means the target reserves figure is approximately £69,685.

As at 31 August 2022, the charity's total funds were £194,915 (2021: £170,461), of which £162,255 (2021: £103,626) were restricted funds ear marked for specific programmes, as detailed in Note 13. The balance of £32,660 (2021: £66,835) was unrestricted reserves, represented by £nil (2021: £564) of tangible fixed asset and £32,660 (2021: £66,271) of net current assets which represents the free reserves of the charity. The Board will continue to work towards maintaining and building core funds and reserves.

Governing document

The former YMCA Edinburgh (SC004425) was initially created as an unincorporated charity, governed by its Constitution. On 27 June 2018, the YMCA Edinburgh SCIO was registered with OSCR and the assets of the former unincorporated charity were transferred to the SCIO on 1 September 2018. YMCA Edinburgh SCIO is governed by its Constitution, which has not been amended since the SCIO was first established.

Trustees are nominated by members of the Association in advance of the Annual General Meeting, in accordance with the constitution. Trustees are then elected at the AGM.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The key risks identified by the Board are:

1) Staff – Loss of key member of staff

This would be extremely detrimental to the work of the charity and we would seek to obtain a replacement as early as possible to ensure the minimum gap in provision of our services.

2) Finance – Loss of core funder/failure to replace core funding stream

The charity has a reserves policy and is looking to build the reserves to an optimum level (3 months' core costs) in the event of a core funding stream being lost. The Charity has multiple funding streams and is continuously looking for additional sources of funding. Along with this we are seeking to increase our rental bookings, fundraising, individual giving along with applying for grants and trusts for core funding. Finance and funding will be reviewed at the Board of Trustees meetings at least quarterly and cash flow projections will be undertaken by the Association Manager and Treasurer.

Trustees' Responsibilities Statement

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

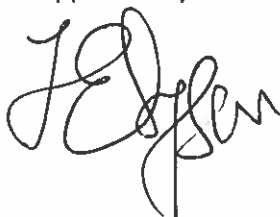
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 8 March 2023 and signed on its behalf by:

J Syson
Chairperson



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YMCA EDINBURGH SCIO

I report on the financial statements for the year ended 31 August 2022 which are set out on pages 10 to 18.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the financial statement in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Paul Marshall CA
Independent Examiner
Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

8 March 2023

YMCA EDINBURGH SCIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and grants	2	23,079	278,452	301,531	295,108
Donations and grants – COVID-19	4	442	-	442	38,110
Other trading activities	5	1,100	-	1,100	6,472
Investments	6	119	-	119	11
Total income		<u>24,740</u>	<u>278,452</u>	<u>303,192</u>	<u>339,701</u>
EXPENDITURE ON:					
Raising funds		1,619	-	1,619	600
Charitable activities	7	57,296	219,823	277,119	272,930
Total expenditure		<u>58,915</u>	<u>219,823</u>	<u>278,738</u>	<u>273,530</u>
Net (expenditure)/income for the year		<u>(34,175)</u>	<u>58,629</u>	<u>24,454</u>	<u>66,171</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(34,175)</u>	<u>58,629</u>	<u>24,454</u>	<u>66,171</u>
Reconciliation of funds					
Total funds at 1 September 2021	13	<u>66,835</u>	<u>103,626</u>	<u>170,461</u>	<u>104,290</u>
Total funds at 31 August 2022	13	<u>32,660</u>	<u>162,255</u>	<u>194,915</u>	<u>170,461</u>

YMCA EDINBURGH SCIO**BALANCE SHEET
AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	10	-	564
CURRENT ASSETS			
Debtors	11	2,306	2,166
Cash at bank and in hand		<u>203,316</u>	<u>180,230</u>
		205,622	182,396
LIABILITIES			
Creditors: Amounts falling due within one year	12	<u>(10,707)</u>	<u>(12,499)</u>
NET CURRENT ASSETS			
		<u>194,915</u>	<u>169,897</u>
NET ASSETS			
		<u>194,915</u>	<u>170,461</u>
FUNDS			
Unrestricted funds	13, 14	32,660	66,835
Restricted funds	13, 14	<u>162,255</u>	<u>103,626</u>
TOTAL CHARITY FUNDS			
		<u>194,915</u>	<u>170,461</u>

These financial statements have been approved and authorised for issue by the Board of Trustees on 8 March 2023 and are signed on its behalf by:



J Syson
Chairperson

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1 ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

YMCA Edinburgh constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements are prepared on a going concern basis which assumes the charity will continue in operational existence for a period of at least twelve months from the date of approval. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other trading income includes fundraising events and premises hire, which are recognised when the charity has delivered the event or provided the service and is therefore entitled to the income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022**

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure (continued)

Expenditure on raising funds includes costs associated with generating income for the charity. Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives as set out in the Report of the Trustees. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of independent examination, together with the costs of trustees' meeting and some staff costs. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

Termination payments

All termination payments made in the year are recognised in expenditure in the Statement of Financial Activities. If there is a demonstrable commitment at the year end to provide termination benefits, such payments will be recognised as a liability and as expenditure. In this instance, termination benefits will be the best estimate of the expenditure required to settle the obligation at the reporting date.

Pensions

The charity contributes to employees' individual pension plans. The amounts charged in the Statement of Financial Activities represent contributions to the defined contribution scheme in respect of the financial period.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £400 are expensed in the year.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life as follows:

Fixtures and fittings	- 5 years
Computer equipment	- 3 years

Debtors

Trade debtors and prepayments are recognised at the settlement amount due.

Cash

Cash at bank and in hand includes cash and highly liquid short term investments with a maturity of three months or less from the date of opening of the deposit account or similar.

Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably.

Taxation

As a charity, YMCA Edinburgh SCIO is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES (CONTINUED)

Fund accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	15,979	58	16,037	86,552
Grants (note 3)	7,100	278,394	285,494	208,556
	<u>23,079</u>	<u>278,452</u>	<u>301,531</u>	<u>295,108</u>

Donations and legacies income comprises £23,079 (2021: £70,239) of unrestricted income and £278,452 (2021: £224,869) of restricted income.

3 GRANTS

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants received, included in the above, are as follows:				
Baillie Gifford	-	-	-	25,000
Cash for Kids	-	1,400	1,400	1,100
JS Innes Charitable Trust	2,100	-	2,100	1,000
Corra Foundation	-	-	-	10,000
University of Edinburgh	-	4,520	4,520	3,680
Children in Need	-	9,986	9,986	9,986
City of Edinburgh Council	-	64,526	64,526	56,477
EVOC	-	-	-	8,774
Foundation Scotland	-	-	-	2,000
Inspiring Scotland	-	79,880	79,880	56,355
Leith Benevolent Fund	-	-	-	1,500
The Robertson Trust	-	20,000	20,000	14,500
Trusthouse	-	15,285	15,285	15,285
Youthlink	-	38	38	2,899
Pilmeny Project	-	9,434	9,434	-
Souter Trust	3,000	-	3,000	-
WCH Trust	-	3,368	3,368	-
Impact Funding	-	10,484	10,484	-
Enliven Edinburgh	-	4,095	4,095	-
Arnold Clark	1,000	-	1,000	-
The Promise	-	55,378	55,378	-
Cruden Foundation	1,000	-	1,000	-
	<u>7,100</u>	<u>278,394</u>	<u>285,494</u>	<u>208,556</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

4 Donations and grants – COVID-19

	Unrestricted 2022 £	Unrestricted 2021 £
Corra Foundation	-	15,726
City of Edinburgh Council	-	15,000
CJRS claims	442	7,384
	<u>442</u>	<u>38,110</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted 2022 £	Unrestricted 2021 £
Hire of premises	1,100	6,050
Other income	-	422
	<u>1,100</u>	<u>6,472</u>

6 INVESTMENT INCOME

	Unrestricted 2022 £	Unrestricted 2021 £
Deposit account interest	119	11

7 EXPENDENTURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Wages and salaries (note 9)	43,955	134,795	178,750	176,335
Other staff costs	8,905	395	9,300	2,324
Programme costs	-	21,978	21,978	20,206
Support costs	(326)	62,655	62,329	70,304
Governance costs	4,762	-	4,762	3,761
	<u>57,296</u>	<u>219,823</u>	<u>277,119</u>	<u>272,930</u>

Expenditure on charitable activities comprises £57,296 (2021: £85,343) of unrestricted expenditure and £219,823 (2021: £187,587) of restricted expenditure.

YMCA EDINBURGH SCIO

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022**

8 TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee (2021: 0), Debbie McMillian, received remuneration of £963 (2021: £nil) for the provision of bookkeeping services. Remuneration of trustees is permitted within the charity's constitution. No trustees were reimbursed expenses in the year (2021: none).

9 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	166,928	164,683
National Insurance	7,951	6,815
Pension	3,871	4,837
	<u>178,750</u>	<u>176,335</u>
Remuneration of key management personnel	<u>69,602</u>	<u>67,749</u>

The average number of employees during the year was 9 (2021: 11).

No employee received emoluments in excess of £60,000 (2021: none).

10 TANGIBLE FIXED ASSETS

	Fixtures and fittings	Equipment	Total
	£	£	£
COST			
At 1 September 2021	492	6,627	7,119
Additions	-	-	-
At 31 August 2022	<u>492</u>	<u>6,627</u>	<u>7,119</u>
DEPRECIATION			
At 1 September 2021	492	6,063	6,555
Charge for year	-	564	564
At 31 August 2022	<u>492</u>	<u>6,627</u>	<u>7,119</u>
NET BOOK VALUE			
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2021	<u>-</u>	<u>564</u>	<u>564</u>

11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>2,306</u>	<u>2,166</u>

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>10,709</u>	<u>12,499</u>

13 MOVEMENT IN FUNDS

2021/22	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
Restricted					
Adult and Family	8,873	38,872	(30,223)	-	17,522
Mentoring	51,334	86,936	(73,158)	-	65,112
Play/Youthwork	37,450	43,761	(40,995)	-	40,216
Intandem	5,969	53,505	(54,001)	-	5,473
Support & Engagement	-	55,378	(21,446)	-	33,932
Total restricted funds	<u>103,626</u>	<u>278,452</u>	<u>(219,823)</u>	<u>-</u>	<u>162,255</u>
Unrestricted funds					
General funds	66,835	24,740	(58,915)	-	32,660
Total funds	<u>170,461</u>	<u>303,192</u>	<u>(278,738)</u>	<u>-</u>	<u>194,915</u>
2020/21	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Restricted					
Adult and Family	29,380	16,785	(37,292)	-	8,873
Mentoring	18,308	109,452	(76,426)	-	51,334
Play/Youthwork	13,149	52,758	(28,457)	-	37,450
Intandem	5,507	45,874	(45,412)	-	5,969
Total restricted funds	<u>66,344</u>	<u>224,869</u>	<u>(187,587)</u>	<u>-</u>	<u>103,626</u>
Unrestricted funds					
General funds	37,946	114,832	(85,943)	-	66,835
Total funds	<u>104,290</u>	<u>339,701</u>	<u>(273,530)</u>	<u>-</u>	<u>170,461</u>

The purpose of the restricted funds was as follows:

Adult and Family

This funding supports the running of a weekly women's group which helps address social isolation and a range of complex issues the women face. It also funds workshops, steering group, 1 to 1 work and family trips.

Mentoring

This funding provides mentees with an opportunity to receive 1:1 support and participate in a range of activities and sessions through the Plusone programme. Plusone is a best practice early-years intervention programme for vulnerable young people aged 8-14.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

13 MOVEMENT IN FUNDS (CONTINUED)

Play/Youthwork

This funding refers to our package of free to access play sessions, youth football provision in partnership with Street Soccer, health and wellbeing groups for vulnerable young people and holiday playschemes that provide free to access daily sessions and meals to address food insecurity.

Intandem

Intandem matches a volunteer mentor with vulnerable young people aged 8-14 years to build a relationship to build a consistent and trusting relationship and improve their life chances.

Support & Engagement

Funding from the Provision Partnership's 'A Good Childhood' fund which aims to building upon or put structures in place where charities that will create a space to think, plan and co-design changes that ensure a good childhood.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2022 £
Tangible fixed assets	-	-	-
Net current assets	32,660	162,255	194,915
Net assets at 31 August 2022	32,660	162,255	194,915
	Unrestricted £	Restricted £	2021 £
Tangible fixed assets	564	-	564
Net current assets	66,271	103,626	169,897
Net assets at 31 August 2021	66,835	103,626	170,461

15 COMMITMENTS

The charity is committed to making the following payments under non-cancellable operating leases over the terms due.

	Property £
Within one year	6,000

16 RELATED PARTY DISCLOSURES

The charity received £20 (2021: £nil) of donations from 1 trustee (2021: no trustees) in the year.