

**Scottish Charity Number: SC048494**

**YMCA EDINBURGH SCIO**  
**REPORT OF THE TRUSTEES**  
**AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**YMCA EDINBURGH SCIO**

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**YMCA EDINBURGH SCIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Scottish Charity Number**  
SC048494

**Principal address**  
1 Junction Place  
Edinburgh  
EH6 5JA

**Trustees**

Chairperson	Judi Syson
Secretary	Andrew Hogg (resigned 7 March 2023)
Treasurer	Helen Boath
Elected members	Graeme Duncan Donald MacDonald Debbie McMillan Ben Forsyth Lynzi Leroy
<b>President</b>	Sir Andrew Cubie
<b>Vice-President</b>	Councillor Gordon Munro

**Independent Examiner**

Paul Marshall CA  
MHA  
6 St Colme Street  
Edinburgh  
EH3 6AD

**Bankers**

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 2023**

The Trustees present their report and the financial statements for the year ended 31 August 2023.

#### **CHAIR'S FOREWORD**

This has been a busy year for the Board of Trustees as we have sought to build up the YMCA Edinburgh response to the YMCA Vision 2030; bring this alive locally and craft our own long-term strategy. The Board and staff worked together to document the YMCA Edinburgh Vision 2030 and the initial focus of change implementation was consultation with the staff about employee benefits and support in the workplace. In response to this consultation, during this business year we have implemented a range of changes to the employee benefits package which are now documented in the Employee Handbook. In addition, the Board and the staff team have also worked on Organisation Development and Capacity Building and a comprehensive round of board and staff consultation was completed during the year and will the new strategy will be finalised and implemented in the next business year (2023-24).

This development work has gone alongside the staff team commitment to community building and developing resilience across family generations. The objective to be the trusted voice of the family is now embedded across all the project activities you will see reported here. The staff have developed new activities and built on other tried and tested approaches to work flexibly to support young people and their families. The staff are now adapting to working in a variety of facilities and are making the most of the office/meeting space at 86 Junction Street. This flexibility has maintained funding for existing services and brought in new projects with different objectives all coordinated by the leadership of our Association Manager and committed staff team, to deliver a positive impact in the local community.

The Board have worked hard with limited resources and we aim to build the resources, diversity and experience base of our trustee team in the next business year.

#### **OBJECTIVES AND ACTIVITIES**

Annual Service Report  
Association Manager: Mike Kerracher

**ADULT & FAMILY**  
Women's Wellbeing  
1:1 Signposting  
The Promise – Support and Engagement

**YOUTH & PLAY:**  
Holiday Playschemes  
Playrangers  
Friday Activity Hub  
Girls Emotional Wellbeing Group  
Y-Sports - Street Soccer, Friday Night Lights, Kids Basketball, Girls Football  
Art Therapy

**MENTORING**  
Plusone Mentoring  
intandem Mentoring  
intandem Kinship Mentoring  
Group Mentoring

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

**ACHIEVEMENT AND PERFORMANCE**

**Adult & Family:**

**Women's Wellbeing Group:** Weekly, trauma-informed space for women to come together, connect and take part in activities focussed on health and wellbeing. Themes included arts and crafts, cooking, information sessions, physical and mental health, music and cookery. Throughout the year we delivered additional trips and blocks of workshops including therapeutic self-care and IT skills. 26 women engaged in the group, which offered a total of 42 sessions. 100% of those who took part in evaluations reported they love coming to the group and feel safe, more socially connected and more confident as a result of attending.

**1:1 signposting:** needs led 1:1 support outside the women's group to help women access additional services appropriate to their needs or be supported into attending the Wellbeing Group. Bespoke outcomes include addressing food poverty, accessing grants for practical purchases such as whitegoods and being supported to access specific services such as mental health supports or social work.

**The Promise - Support & Engagement:** Taking our learnings over the previous year of organisational development around The Promise (recommendations following the Independent Care review), we introduced a Support and Engagement Service thanks to funding from Corra Foundation. The service offered bespoke support to families to help overcome barriers they are facing, whilst gathering feedback on services in the community and supporting participation work to elevate community voices. 21 families accessed the service with a variety of needs being met. The service was not time limited, and members could access at the pace and frequency required. Some had quite short-term practical interventions whilst others were supported to work towards aspirational goals beyond meeting basic needs, outcomes varied from accessing essential home goods and support to receive benefits to empowering a member to establish their own catering business. Beyond the family support, the project supported delivery of a Health Issues in the Community Course that saw community members produce a mental health service delivery map for the community, 3 Covid enquiry sessions held with community members, organisational development, and research around our mentoring services. Learnings from the work will be used to inform future service design and delivery, and lay foundations for our participation work and commitment to keep 'The Promise'.

**Youth & Play:**

**Playschemes:** Our referral-based Holiday Playschemes provide Play sessions through school holidays and support to families to address food insecurity. This year we delivered 24 sessions at Leith Community Centre to a total of 84 participants.

**Playrangers:** Weekly, free to access outdoor play sessions for primary aged children living in and around Cables Wynd House (SIMD1). An average of 12 children attend each session engaging in child-led outdoor play with a total of 38 sessions delivered through the school term.

**Friday Activity Hub:** Weekly, open access indoor and outdoor activity sessions at Leith Academy for Primary-aged children. The service was specifically set-up to support the attendance of Ukrainian children now living in Edinburgh following the war in Ukraine. Through the recruitment of a Ukrainian Youth and Play worker, Ukrainian kids living on the MS Victoria were able to join our established group of Primary aged children for a 2hr play session with the attendance of an Adult and Family worker to connect with parents. 15 Ukrainian children attended over the year with a total reach of 39 participants, the group ran term-time for 35 weeks. Activities included Judo, Street Dance, Basketball and Drumming.

Across the 3 above play services 80% of parents/carers have increased confidence to let children play outdoors and 100% of participants made new friends.

## YMCA EDINBURGH SCIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

#### ACHIEVEMENT AND PERFORMANCE (continued)

**Girls Emotional Wellbeing Group:** Twice-weekly groups delivered in partnership with Pilmeny Development Project to improve health and wellbeing of local girls in Leith. The group directly links girls into 1:1 support where required and forms part of the Community Mental Health Partnership.

8-12 Girls Group: 30 weekly sessions and 5 trips delivered to a total of 14 young people.

12+ Girls Group: 30 weekly sessions and 3 trips to a total of 15 young people.

Topics covered across both groups included emotions, anti-bullying, healthy eating, mental health awareness, SHE Scotland self-esteem workshop, breast cancer awareness, black history month, internet safety, world kindness day, self-care, LGBTQ+. Onward referrals to 1:1 and group mentoring, as well as support to families when required. Outcomes include increased confidence, with the groups particularly enjoying fundraising activities at Leith gala day.

**Y-Sports:** As part of our commitment to providing a number of free to access activities to children in the local community we have developed fun and inclusive sports sessions, using a youth work approach. Sessions have a focus on fun and participation, with staff awareness and connections to support children and parents into additional supports when needed.

**Street Soccer:** We supported the attendance of children and 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 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 of varying ages. The YMCA Youth Worker helps manage the session and by building relationships with the attendees is there to provide signposting to other services where needed, including referrals to 1:1 mentoring and groups for young people to support their wellbeing. Through Street Soccer Scotland's employability partners, Working Rite, we provided a 2-month work placement to a 17 year old to help us run our Tuesday Play Rangers sessions and girls football session.

**Girls Football:** Also in partnership with Street Soccer and supported by the Community Sports hub we delivered a weekly girls football session. 21 weekly sessions were delivered to a group of 16 girls. Highlights included the girls entering a Primary football tournament in the summer which saw the group place 2<sup>nd</sup>.

**Kids basketball:** Through support of the Community Sports Hub, we established a free to access basketball session for Primary aged Children. Delivered from the Heart of Newhaven Community hub, 12 kids of mixed gender used fun Play approaches to sports coaching to develop their basketball skills. The group ran weekly through term time.

**Friday Night Lights:** Responding to the lack of weekend, evening provision of youth services for kids and community police concerns around Anti-Social Behaviour (ABS) and criminal gangs targeting young people, a partnership Friday night youth project was established. Collaborating with The Community Sports Hub and other Voluntary sector organisations, YMCA staff led diversionary sports and youthwork activities to young people identified by community partners, who are at-risk of being involved in or are victims of anti-social behaviour. 22 weekly sessions were delivered over the year to 21 young people. Activities included football, rugby, fencing, table tennis, pool and a youth volunteer was supported by YMCA Edinburgh to go on and gain employment. Outcomes for the group include: 75% state they have increased their connection to the community, 75% state this project has made them feel more confident, 74% have built useful connections with local sports clubs and 83% feel less inclined to undertake anti-social behaviour as a result of this project.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

**ACHIEVEMENT AND PERFORMANCE (continued)**

**Art Therapy:** After identifying a lack of therapeutic provision for Primary aged children in the community, through a public voting process we were grateful to receive funds from Leith Chooses to set up an art therapy service. The service launched midway through the year and through the use of a external therapist working in partnership with YMCA staff, we have began to offer blocks of art therapy to young people identified as benefitting from additional opportunities to have an outlet and space for their emotions.

**Mentoring**

YMCA Edinburgh has a 12 year history of delivering mentoring services to under-supported young people across the city. In addition to delivering the activities below, this year we undertook research with past mentees and look forward to using the learnings to inform future service delivery and the wider mentoring sector.

**Intandem Mentoring:** intandem is Scotland's national mentoring programme for young people with experience of care or on the edges of care experience. Through the support of trained volunteer mentors and the wider scaffolding offered through the YMCA, the project helps children, young people and families stay together to build and maintain positive, loving relationships.

**Plusone Mentoring:** Mentoring model developed by YMCA Scotland, Violence Reduction unit and Association of Directors of Social Work. Launched in Edinburgh in 2013, the service offers 1:1 mentoring for 8-14 year old's identified as at-risk of disengaging with school or offending.

Across these 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 children in kinship care placements thanks to Robertson Trust and Inspiring Scotland.

49 young people were supported, 19 through Plusone, 19 through intandem and 11 through the intandem kinship expansion project. 14 new volunteers were recruited over the year to add to our existing team and outcomes included 93% of young people having Increased confidence, 72% improving school attendance and 100% being helped to overcome barriers to wellbeing.

Through Robertson Trust funds we were able to frequently open the centre for young people and mentors to access this safe space for focused work or to take part in activities and meet others, including Halloween and Christmas parties, games nights, baking, cooking and crafts. Over the year group trips were delivered and young people supported to access other group or therapeutic services. Directly linking into the Support and Engagement service allowed the scaffolding around the child to be strengthened through support to parents.

## YMCA EDINBURGH SCIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

#### ACHIEVEMENT AND PERFORMANCE (continued)

**Group Mentoring:** The weekly service delivered 40 sessions to a total of 13 participants. Notable activities included:

- A coding workshop delivered by Heart of Midlothian Innovation centre
- A stop-frame animation workshop delivered by StopMoGo
- Martial arts trial sessions, including Taekwondo and Muay Thai boxing
- Tennis and squash lessons delivered by Abercorn Sports Club
- Table tennis coaching
- Parkour delivered by Access Parkour
- Canoeing @ Bridge 8 Hub
- An educational workshop exploring neurodiversity.

80% of participants said their confidence had increased since attending the group and 80% had learnt a new skill.

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 2023 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.



## YMCA EDINBURGH SCIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

#### 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 £308,788 (2022: £303,192) and total expenditure in the year of £330,594 (2022: £278,738), resulting in net expenditure of £21,806 (2022: net income of £24,454).

##### 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 2022/23, this means the target reserves figure is approximately £82,500.

As at 31 August 2023, the charity's total funds were £173,104 (2022: £194,915), of which £131,873 (2022: £162,255) were restricted funds ear marked for specific programmes, as detailed in Note 13. The balance of £41,236 (2022: £32,660) was unrestricted reserves, represented by £Nil (2022: £nil) of tangible fixed asset and £41,236 (2022: £32,660) 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.

##### 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.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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 2023**

**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 12 March 2024 and signed on its behalf by:

J Syson  
Chairperson

A handwritten signature in black ink, appearing to read 'J Syson', written in a cursive style.

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

I report on the financial statements for the year ended 31 August 2023 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.

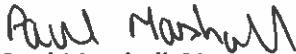
**Basis of independent examiner's statement**

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  
MHA  
6 St Colme Street  
Edinburgh  
EH3 6AD

**12 March 2024**

**YMCA EDINBURGH SCIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>INCOME FROM:</b>					
Donations and grants	2	41,165	257,949	299,114	301,531
Donations and grants – COVID-19	4	-	-	-	442
Other trading activities	5	-	-	-	1,100
Charitable income	6	8,000	-	8,000	-
Investments	7	1,674	-	1,674	119
<b>Total income</b>		<u>50,839</u>	<u>257,949</u>	<u>308,788</u>	<u>303,192</u>
<b>EXPENDITURE ON:</b>					
Raising funds		2,308	410	2,718	1,619
Charitable activities	8	<u>37,554</u>	<u>290,322</u>	<u>327,876</u>	<u>277,119</u>
<b>Total expenditure</b>		<u>39,862</u>	<u>290,732</u>	<u>330,594</u>	<u>278,738</u>
<b>Net (expenditure)/income for the year</b>		10,977	(32,783)	(21,806)	24,454
<b>Transfers between funds</b>		<u>(2,401)</u>	<u>2,401</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		8,576	(30,382)	(21,806)	24,454
<b>Reconciliation of funds</b>					
<b>Total funds at 1 September 2022</b>	14	<u>32,660</u>	<u>162,255</u>	<u>194,915</u>	<u>170,461</u>
<b>Total funds at 31 August 2023</b>	14	<u>41,236</u>	<u>131,873</u>	<u>173,109</u>	<u>194,915</u>

**YMCA EDINBURGH SCIO**

**BALANCE SHEET  
AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	-	-
<b>CURRENT ASSETS</b>			
Debtors	12	4,708	2,306
Cash at bank and in hand		<u>178,720</u>	<u>203,316</u>
		183,428	205,622
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	13	<u>(10,319)</u>	<u>(10,707)</u>
		<u>173,109</u>	<u>194,915</u>
<b>NET CURRENT ASSETS</b>			
		<u>173,109</u>	<u>194,915</u>
<b>NET ASSETS</b>			
		<u>173,109</u>	<u>194,915</u>
<b>FUNDS</b>			
Unrestricted funds	14, 15	41,236	32,660
Restricted funds	14, 15	<u>131,873</u>	<u>162,255</u>
		<u>173,109</u>	<u>194,915</u>
<b>TOTAL CHARITY FUNDS</b>			
		<u>173,109</u>	<u>194,915</u>

These financial statements have been approved and authorised for issue by the Board of Trustees on 12 March 2024 and are signed on its behalf by:

J Syson  
Chairperson



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**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.

Charitable income relates to participating in the delivery of training, seminars and workshops and is recognised when the charity has delivered the training and is therefore entitled to the income.

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 2023**

**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.

**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 2023**

**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 2023 £	Total 2022 £
Donations	5,005	5,559	10,564	16,037
Grants (note 3)	36,160	252,390	288,550	285,494
	<u>41,165</u>	<u>257,949</u>	<u>299,114</u>	<u>301,531</u>

Donations and legacies income comprises £41,165 (2022: £23,079) of unrestricted income and £257,949 (2022: £278,452) of restricted income.



**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 AUGUST 2023**

**3 GRANTS**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants received, included in the above, are as follows:				
Cash for Kids	-	3,300	3,300	1,400
JS Innes Charitable Trust	-	-	-	2,100
University of Edinburgh	2,660	-	2,660	4,520
Children in Need	500	-	500	9,986
City of Edinburgh Council	-	75,204	75,204	64,526
Inspiring Scotland	-	94,148	94,148	79,880
The Robertson Trust	3,000	20,000	23,000	20,000
Trusthouse	-	-	-	15,285
Youthlink	-	-	-	38
Pilmeny Project	-	12,342	12,342	9,434
Souter Trust	-	-	-	3,000
WCH Trust	-	-	-	3,368
Enliven Edinburgh	-	-	-	4,095
Arnold Clark	-	-	-	1,000
The Promise	-	-	-	55,378
Impact Funding	-	12,991	12,991	10,484
Cruden Foundation	-	-	-	1,000
Johnston Smillie	-	2,000	2,000	-
People's Postcode Lottery	-	19,602	19,602	-
Leith Chooses	-	4,920	4,920	-
Baillie Gifford	20,000	-	20,000	-
Leith Community Fund	-	1,000	1,000	-
EVOC	-	3,000	3,000	-
Garfield Weston	10,000	-	10,000	-
John Watson Trust	-	2,000	2,000	-
Richard F Mackay	-	1,200	1,200	-
Harbour homes	-	683	683	-
	<u>36,160</u>	<u>252,390</u>	<u>288,550</u>	<u>285,494</u>

**4 Donations and grants – COVID-19**

	Unrestricted 2023 £	Unrestricted 2022 £
CJRS claims	-	442

**5 INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted 2023 £	Unrestricted 2022 £
Hire of premises	-	1,100

**6 CHARITABLE INCOME**

	Unrestricted 2023 £	Unrestricted 2022 £
Speakers fee for training and workshops	8,000	-

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 AUGUST 2023

**7 INVESTMENT INCOME**

	Unrestricted 2023 £	Unrestricted 2022 £
Deposit account interest	1,674	119

**8 EXPENDENTURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Wages and salaries (note 10)	32,978	210,786	243,764	178,750
Other staff costs	237	3,118	3,355	9,300
Programme costs	-	33,623	33,623	21,978
Support costs	13	42,791	42,804	62,329
Governance costs	4,326	4	4,330	4,762
	<u>39,554</u>	<u>288,322</u>	<u>327,876</u>	<u>277,119</u>

Expenditure on charitable activities comprises £39,554 (2022: £57,296) of unrestricted expenditure and £288,322 (2022: £219,823) of restricted expenditure.

**9 TRUSTEES' REMUNERATION AND BENEFITS**

During the year, 1 trustee (2022: 1), Debbie McMillian, received remuneration of £5,950 (2022: £963) for the provision of bookkeeping and administrative services. Remuneration of trustees is permitted within the charity's constitution. No trustees were reimbursed expenses in the year (2022: none).

**10 STAFF COSTS**

	2023 £	2022 £
Wages and salaries	225,222	166,928
National Insurance	13,815	7,951
Pension	4,727	3,871
	<u>243,764</u>	<u>178,750</u>
Remuneration of key management personnel	<u>73,394</u>	<u>69,602</u>

The average number of employees during the year was 14 (2022: 9).

No employee received emoluments in excess of £60,000 (2022: none).

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 AUGUST 2023

11 TANGIBLE FIXED ASSETS	Fixtures and fittings £	Equipment £	Total £		
<b>COST</b>					
At 1 September 2022 and 31 August 2023	492	6,627	7,119		
<b>DEPRECIATION</b>					
At 31 August 2023	492	6,627	7,119		
<b>NET BOOK VALUE</b>					
At 31 August 2023	-	-	-		
At 31 August 2022	-	-	-		
<b>12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
		<b>2023</b> £	<b>2022</b> £		
Trade debtors		1,978	-		
Other debtors		2,730	2,306		
		<u>4,708</u>	<u>2,306</u>		
<b>13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
		<b>2023</b> £	<b>2022</b> £		
Other creditors		<u>10,319</u>	<u>10,709</u>		
<b>14 MOVEMENT IN FUNDS</b>					
<b>2022/23</b>	<b>Balance at 1 September 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 August 2023 £</b>
<b>Restricted</b>					
Adult and Family	17,522	26,872	(21,935)	-	22,459
Discretionary Support	-	7,873	(6,462)	-	1,411
Mentoring	65,112	163,340	(163,956)	5,473	69,969
Play/Youthwork	40,216	57,786	(61,946)	-	36,056
Intandem	5,473	-	-	(5,473)	-
Support & Engagement	33,932	100	(36,433)	2,401	-
Y Sport	-	1,978	-	-	1,978
Total restricted funds	<u>162,255</u>	<u>257,949</u>	<u>(288,732)</u>	<u>2,401</u>	<u>131,873</u>
<b>Unrestricted funds</b>					
General funds	<u>32,660</u>	<u>50,839</u>	<u>(39,862)</u>	<u>(2,401)</u>	<u>41,236</u>
<b>Total funds</b>	<u>194,915</u>	<u>308,788</u>	<u>(330,594)</u>	<u>-</u>	<u>173,109</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 AUGUST 2023

14 MOVEMENT IN FUNDS (CONTINUED)

2021/22	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
<b>Restricted</b>					
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
<b>Total restricted funds</b>	<b>103,626</b>	<b>278,452</b>	<b>(219,823)</b>	<b>-</b>	<b>162,255</b>
<b>Unrestricted funds</b>					
General funds	66,835	24,740	(58,915)	-	32,660
<b>Total funds</b>	<b>170,461</b>	<b>303,192</b>	<b>(278,738)</b>	<b>-</b>	<b>194,915</b>

During the year, permission was granted by the funder to transfer the remaining funds from the Intandem fund into the Mentoring fund. This transfer is shown in the 2022/23 table.

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.

**Discretionary Support**

This funding is utilised to directly support families that have been affected by the cost of living crisis e.g. through the provision of supermarket vouchers.

**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.

**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.

**Y Sports**

This funding allows YMCA Edinburgh to deliver free to access sports sessions – currently a weekly girls football session and a kids basketball session.

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 AUGUST 2023

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2023 £
Tangible fixed assets	-	-	-
Net current assets	41,236	131,873	173,109
<b>Net assets at 31 August 2023</b>	<b>41,236</b>	<b>131,873</b>	<b>173,109</b>
	Unrestricted £	Restricted £	2022 £
Tangible fixed assets	-	-	-
Net current assets	32,660	162,255	194,915
<b>Net assets at 31 August 2022</b>	<b>32,660</b>	<b>162,255</b>	<b>194,915</b>

16 COMMITMENTS

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

	Property 2023 £	Property 2022 £
Within one year	5,000	-

17 RELATED PARTY DISCLOSURES

There were no transactions with related parties, other than as disclosed in note 9, in either the current or previous years.