

Scottish Charity Number: SC048494

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

YMCA EDINBURGH SCIO

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FOR THE YEAR ENDED 31 AUGUST 2024**

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YMCA EDINBURGH SCIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Scottish Charity Number
SC048494

Principal address
1 Junction Place
Edinburgh
EH6 5JA

Trustees	
Chairperson	Donald MacDonald (from 12 March 2024) Judi Syson (until 12 March 2024)
Vice Chair	Judi Syson (from 12 March 2024)
Treasurer	Helen Boath
Elected members	Graeme Duncan Donald MacDonald (until 12 March 2024) Debbie McMillan (resigned 12 March 2024) Ben Forsyth Lynzi Leroy Jeanette Third (appointed 12 March 2024) Monica Jancsik (appointed 12 March 2024) Ella King (appointed 12 March 2024)

President Sir Andrew Cubie

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 2024

The Trustees present their report and the financial statements for the year ended 31 August 2024.

CHAIR'S FOREWORD

This year has been a significant period for the organisation on a number of fronts. Following consultation with key stakeholders, the Board of Trustees finalised and launched our 3 year strategy together with the detailed delivery plan for the first of those years. The strategy builds on the firm foundations laid by the collaborative work done in the preceding period which resulted in a revised organisational structure – designed to sustain a growing organisation - and an enhanced benefits package for our staff.

We have developed significant expertise and credibility in the delivery of a number of our support services. That, when considered alongside the growing need that we are seeing within our communities, informed the core of our strategy – to continue doing what we are good at but doing more of it. We also have ambitions to develop new and additional community-led services within the 3 year period and we will continue to pursue an optimum solution for premises. The pillars of YMCA Vision 2030 remain at the heart of our approach to our work.

Some pinch points in funding have become apparent during the year, as a result of the general economic circumstances, which has led to an increased work-load on grant applications, working more closely with existing funding partners and establishing new sources. Through increasing the resource applied to funding and with hard work, income has largely been maintained.

The staff team, led by our newly titled and experienced CEO, has continued to deliver at a top level for the community they work within taking on development challenges and opportunities to experience new ways of working. A number have had the chance to share experiences at national and international gatherings including presenting at a Paris conference on the learnings from our hugely successful mentoring programmes.

During the period, the Board has had modest success in expanding the number, diversity and experience levels of the trustees though this remains an ongoing and high priority endeavour.

OBJECTIVES AND ACTIVITIES

Annual Service Report

Chief Executive Officer: Mike Kerracher

ADULT & FAMILY

Women's Wellbeing

1:1 Signposting

The Promise – Supportive Workforce and Community Voice

YOUTH & PLAY:

Holiday Playschemes

Playrangers & Friday Activity Hub

Girls' Emotional Wellbeing Groups

Youth Forum

Boys Thrive

Y-Sports: Street Soccer, Friday Night Lights, Kids Basketball

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

OBJECTIVES AND ACTIVITIES (continued)

MENTORING

Intandem Mentoring

Plusone Mentoring

Group Mentoring

ACHIEVEMENT AND PERFORMANCE

Adult & Family:

Women's Wellbeing Group: The Women's Wellbeing Group provides a weekly, trauma-informed activity programme, predominantly for women experiencing social isolation and mental health challenges. Sessions are focussed on health and wellbeing, using activities such as arts and crafts, cooking, language learning (Mandarin), cultural exchange, physical activity, and mental health workshops, in an environment to foster connection and build resilience through self-care. Throughout the year, we also hosted additional workshops and outings, such as a group in partnership with The Citadel Youth Centre, providing parents with a safe space to discuss, learn and build confidence in parenting. In total, 33 women participated in 42 sessions. Evaluations demonstrated that 100% of respondents:

- Love the group
- Felt safe in the group
- Liked the activity format
- Built friendships, gained company, and learned new things
- Experienced increased confidence

1:1 Signposting: This service offers tailored 1:1 support to women outside the Wellbeing Group. It helps individuals access additional support services or is a stepping stone to help them feel confident to attend the group. Issues addressed include accessing grants/funds for household items, addressing food insecurity and finding appropriate mental health support services.

The Promise – Supportive Workforce and Community Voice: As part of YMCA Edinburgh's ongoing work to Keep The Promise, we introduced a Support Supervisor role to the team to help improve staffs ability to support families, as well as additional support to staff to manage the emotional impact of their work. The Support Supervisor also delivered training to partner organisations in the sector around:

- The Skilled-Helper approach
- Trauma-informed practice
- Resilience-informed practice

As well as supporting the workforce, the worker took forward YMCA Edinburgh developments in our participation work. Seeking opportunities for community members to influence community developments. This led to the creation of the YMCA Edinburgh Youth Forum.

Youth & Play:

Holiday Playschemes: Our referral-based Holiday Playschemes provided free to access play sessions during school holidays to remove financial barriers to holiday clubs. This year, we ran 24 sessions at Leith Community Centre, reaching 65 participants. In addition to the regular sessions, we offered specific activities focused on wellbeing. We also provided volunteer opportunities for four local young people, three of whom gained employment with YMCA Edinburgh.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

ACHIEVEMENT AND PERFORMANCE (continued)

Feedback from parents and participants included:

- 100% of parents felt the playscheme helped financially
- 100% of parents said it allowed time for other activities/provided respite
- 100% of parents felt the playscheme had a positive impact on their children
- 80% of children felt more confident

Playrangers & Friday Activity Hub: Twice a week free-to access play opportunities to Primary aged children in Leith through Playrangers and a Friday Activity Hub.

Playrangers is specifically a child-led outdoor Play session for children living in and around Cables Wynd House. The Friday Activity Hub mixes both indoor activities such as arts and crafts, with outdoor play activities. Operating from Duncan Place Resource Centre and accessing the adjacent Leith Links.

Over 67 sessions were delivered, with evaluations showing that over 80% of participants made new friends, improved happiness, and increased physical activity levels. Parents noted improvements in their children's levels of playing outside.

The presence of a Ukrainian youth worker continued to help support new Scots into these activities.

Girls' Emotional Wellbeing Groups: In partnership with Pilmeny Development Project, we ran twice-weekly supportive groups aimed at improving the health and wellbeing of girls in Leith. These sessions linked attendees to 1:1 support when needed and were part of the Community Mental Health Partnership. Throughout the school term, YMCA supported 18 young people, and additional support was provided to families on a ad-hoc basis. Six girls also received 1:1 support through the project. In addition to running term time, we provided trips during school holidays. The underpinning focus of the groups are self-care, emotional wellbeing, and physical health.

Youth Forum: The YMCA Youth Forum meets monthly, allowing young people from across our services to identify areas for action. This year, they:

- Engaged with funders about their experiences in youth services
- Developed questions to shape YMCA Edinburgh's recruitment process
- Provided a delegation to Edinburgh Council to address housing issues in their community
- Reviewed YMCA Edinburgh's Youth Volunteering policy and practices.

Boys Thrive: To address concerns about the impact of toxic masculinity and at their request, provide a safe space for young males, we launched a boys' group focused on exploring positive masculinity. The group engaged in activities and discussions to promote self-awareness, respect, and healthy behaviours.

Outcomes included:

- 80% gained a greater understanding of positive masculinity
- 60% felt more confident challenging peers on sexist, misogynistic, homophobic, or racist language
- 80% made new friends

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

ACHIEVEMENT AND PERFORMANCE (continued)

Boys Thrive: To address concerns about the impact of toxic masculinity and at their request, provide a safe space for young males, we launched a boys' group focused on exploring positive masculinity. The group engaged in activities and discussions to promote self-awareness, respect, and healthy behaviours.

Outcomes included:

- 80% gained a greater understanding of positive masculinity
- 60% felt more confident challenging peers on sexist, misogynistic, homophobic, or racist language
- 80% made new friends

Y-Sports: Y-Sports sessions, in partnership with Street Soccer Scotland and the Community Sports Hub, offered free, inclusive sports activities for local children. Sessions focused on fun participation, with staff providing support and signposting for additional services as needed.

- **Street Soccer:** Each week, around 50 young people attended Street Soccer sessions in Leith. YMCA staff provided youth work support to Street Soccer Scotland coaches and helped signpost participants to other services when required. As well as the popular weekly Friday session, we provided Girls-only sessions and reduced-numbers, more supportive sessions for less confident participants.
- **Kids Basketball:** We established a free basketball session for primary-aged children, delivered at the Heart of Newhaven Community Hub. 12 children participated in weekly sessions, using fun play-based methods to develop basketball skills. This initiative also provided a youth volunteer with coaching experience, which led to a paid role. In addition we supported an outdoor basketball event in collaboration with Basketball Scotland and Boroughmuir Blaze, reaching over 50 young people creating links to Basketball Clubs and Youth Work organisations in the community.

Friday Night Lights: YMCA continued to lead the delivery of the popular Friday Night Lights partnership youth project providing a youth work service for young people identified as being at-risk of targeting for criminal activity or involvement in Anti-Social Behaviour. Collaborating with The Community Sports Hub and other Voluntary sector organisations, YMCA staff led diversionary sports and youthwork activities reaching 27 young people over the year and delivering a service across term and holiday periods. Responding to the expressed needs of the group, the service focussed primarily on coming together to eat and socialise then going to the nearby Lochend Football Academy to play a game there. Partners in the project, Police Scotland, noted a 25% reduction in Anti-Social Behaviour in the community on the nights the group ran. Through building relationships with youth work staff, young people who may require additional support are supported to access other services by the staff present. 92% of attendees felt they now want to influence their local community more positively and 79% indicated they are less likely to engage in anti-social behaviour.

Mentoring

YMCA Edinburgh has delivered mentoring services for over 13 years, supporting young people across the city. In addition to the programmes detailed below, we shared our mentoring insights at the European Mentoring Summit in 2024, presenting on service changes in response to policy shift and building in supportive scaffolding to families through 1:1 services.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

ACHIEVEMENT AND PERFORMANCE (continued)

Intandem Mentoring: intandem is Scotland's national mentoring programme for young people with experience of care or on the edges of care. 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. In addition to the (main) intandem programme, we also receive further funding to increase capacity and engage with an additional 8 young people in a kinship care setting.

Plusone Mentoring: Launched in Edinburgh in 2013, Plusone mentoring provides 1:1 support for 8-14-year-olds at risk of disengaging from school or offending. Mentors offer role modelling, guidance, and help in achieving personal goals. Mentoring helps build resilience, confidence, and positive decision-making, while improving educational engagement and relationships. In addition to 1:1 mentoring, we offer weekly group mentoring sessions, focusing on resilience-building and social activities. This year, we piloted an add on to the programme using paid mentors to engage with the highest-priority young people.

Group Mentoring: Each week a range of group opportunities are offered to meet the needs of mentoring matches. This included fortnightly sessions organised by staff, ad-hoc opening and access to the centre for 1:1 mentoring activities and group sessions for young people engaged in mentoring to take part in activities underpinned by mentoring's resilience building features.

Over the year 41 young people were supported, 15 through Plusone, 17 through intandem and 9 through the intandem kinship expansion project. 13 new volunteers were recruited over the year to add to our existing team and outcomes included 86% of young people having Improved wellbeing and 100% being helped to overcome barriers to accessing activities. 11 of those young people mentored accessed further group activities and support within the YMCA.

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 £358,915 (2023: £308,788) and total expenditure in the year of £346,322 (2023: £330,594), resulting in net income of £12,593 (2023: net expenditure of £21,806).

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 2023/24, this means the target reserves figure is approximately £86,500.

As at 31 August 2024, the charity's total funds were £185,702 (2023: £173,109), of which £147,185 (2023: £131,873) were restricted funds ear marked for specific programmes, as detailed in Note 13. The balance of £38,517 (2023: £41,236) was unrestricted reserves, represented by £1,139 (2023: £Nil) of tangible fixed asset and £37,378 (2023: £41,236) 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.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

FINANCIAL REVIEW (continued)

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.

Recruitment and appointment of trustees

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.

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.

YMCA EDINBURGH SCIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees' Responsibilities Statement (continued)

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 2 April 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'DRT MacDonald', with a stylized flourish at the end.

D MacDonald
Chairperson

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

I report on the financial statements for the year ended 31 August 2024 which are set out on pages 10 to 20.

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

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

2 April 2025

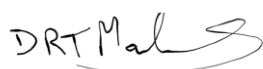
YMCA EDINBURGH SCIO**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and grants	2	32,529	322,959	355,488	299,114
Charitable income	4	-	-	-	8,000
Investments	5	3,427	-	3,427	1,674
Total income		<u>35,956</u>	<u>322,959</u>	<u>358,915</u>	<u>308,788</u>
EXPENDITURE ON:					
Raising funds		2,201	-	2,201	2,718
Charitable activities	6	<u>36,474</u>	<u>307,647</u>	<u>344,121</u>	<u>327,876</u>
Total expenditure		<u>38,675</u>	<u>307,647</u>	<u>346,322</u>	<u>330,594</u>
Net income/(expenditure) for the year		(2,719)	15,312	12,593	(21,806)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,719)	15,312	12,593	(21,806)
Reconciliation of funds					
Total funds at 1 September 2023	12	<u>41,236</u>	<u>131,873</u>	<u>173,109</u>	<u>194,915</u>
Total funds at 31 August 2024	12	<u>38,517</u>	<u>147,185</u>	<u>185,702</u>	<u>173,109</u>

YMCA EDINBURGH SCIO**BALANCE SHEET
AT 31 AUGUST 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	9	<u>1,139</u>	<u>-</u>
CURRENT ASSETS			
Debtors	10	11,303	4,708
Cash at bank and in hand		<u>181,291</u>	<u>178,720</u>
		192,594	183,428
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>(8,031)</u>	<u>(10,319)</u>
NET CURRENT ASSETS		<u>184,563</u>	<u>173,109</u>
NET ASSETS		<u>185,702</u>	<u>173,109</u>
FUNDS			
Unrestricted funds	12, 13	38,517	41,236
Restricted funds	12, 13	<u>147,185</u>	<u>131,873</u>
TOTAL CHARITY FUNDS		<u>185,702</u>	<u>173,109</u>

These financial statements have been approved and authorised for issue by the Board of Trustees on 2 April 2025 and are signed on its behalf by:



D MacDonald
Chairperson

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024****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.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024****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.

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

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 2024	Total 2023
	£	£	£	£
Donations	7,529	3,512	11,041	10,564
Grants (note 3)	<u>25,000</u>	<u>319,447</u>	<u>344,447</u>	<u>288,550</u>
	<u>32,529</u>	<u>322,959</u>	<u>355,488</u>	<u>299,114</u>

Donations and legacies income comprises £32,529 (2023: £41,165) of unrestricted income and £322,959 (2023: £257,949) of restricted income.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)**
FOR THE YEAR ENDED 31 AUGUST 2024**3 GRANTS**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants received, included in the above, are as follows:				
Cash for Kids			-	3,300
University of Edinburgh	-	-	-	2,660
Children in Need	-	-	-	500
City of Edinburgh Council	-	80,566	80,566	75,204
Inspiring Scotland	-	97,377	97,377	94,148
The Robertson Trust	2,000	20,000	22,000	23,000
Pilmeny Project	-	17,313	17,313	12,342
Impact Funding	-	11,742	11,742	12,991
Johnston Smillie	-	-	-	2,000
People's Postcode Lottery	-	-	-	19,602
Leith Chooses	-	-	-	4,920
Baillie Gifford	20,000	-	20,000	20,000
Leith Community Fund	-	8,903	8,903	1,000
EVOC	-	-	-	3,000
Garfield Weston	-	-	-	10,000
John Watson Trust	-	-	-	2,000
Richard F Mackay	-	-	-	1,200
Harbour homes	-	500	500	683
Leith Benevolent Trust	-	2,000	2,000	-
Ripple Project	-	3,503	3,503	-
Youth Scotland	-	1,996	1,996	-
Corra Foundation	-	75,547	75,547	-
Souter Trust	3,000	-	3,000	-
	<u>25,000</u>	<u>319,447</u>	<u>344,447</u>	<u>288,550</u>

4 CHARITABLE INCOME

	Unrestricted 2024 £	Unrestricted 2023 £
Speakers fee for training and workshops	<u>-</u>	<u>8,000</u>

5 INVESTMENT INCOME

	Unrestricted 2024 £	Unrestricted 2023 £
Deposit account interest	<u>3,427</u>	<u>1,674</u>

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024****6 EXPENDENTURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Wages and salaries (note 10)	29,314	232,326	261,640	243,764
Other staff costs	1,604	161	1,765	3,355
Programme costs	1,171	31,055	32,226	33,623
Support costs	237	44,105	44,342	42,804
Governance costs: independent examiner's fee	4,148	-	4,148	4,330
	<u>36,474</u>	<u>307,647</u>	<u>344,121</u>	<u>327,876</u>

Expenditure on charitable activities comprises £36,474 (2023: £39,554) of unrestricted expenditure and £307,647 (2023: £288,322) of restricted expenditure.

7 TRUSTEES' REMUNERATION AND BENEFITS

During the year, 1 trustee (2023: 1), Debbie McMillian, received remuneration of £3,138 (2023: £5,950) 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 (2023: none).

8 STAFF COSTS

	2024 £	2023 £
Wages and salaries	240,525	225,222
Redundancy costs	1,182	-
National Insurance	14,316	13,815
Pension	5,617	4,727
	<u>261,640</u>	<u>243,764</u>
Remuneration of key management personnel	<u>83,971</u>	<u>73,394</u>

The average number of employees during the year was 15 (2023: 14).

No employee received emoluments in excess of £60,000 (2023: none).

Key management personnel comprise the Trustees, the Chief Executive Officer and the Youth and Mentoring Service Manager.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024****9 TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Equipment £	Total £
COST			
At 1 September 2023	492	6,627	7,119
Additions	-	1,238	1,238
Disposals	-	(5,075)	(5,075)
At 31 August 2024	492	2,790	3,282
DEPRECIATION			
At 1 September 2023	492	6,627	7,119
Depreciation charge for the year	-	99	99
Disposals	-	(5,075)	(5,075)
At 31 August 2024	492	1,651	2,143
NET BOOK VALUE			
At 31 August 2024	-	1,139	1,139
At 31 August 2023	-	-	-

10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	8,903	1,978
Prepayments	2,349	2,730
Other debtors	51	-
	<u>11,303</u>	<u>4,708</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>8,031</u>	<u>10,319</u>

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024****12 MOVEMENT IN FUNDS**

2023/24	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2024 £
Restricted					
Adult and Family	22,459	28,911	(24,601)	-	26,769
Discretionary Support	1,411	3,515	(3,349)	-	1,577
Mentoring	69,969	161,815	(171,009)	-	60,775
Play/Youthwork	36,056	33,138	(52,874)	-	16,320
Promise	-	75,547	(44,357)	-	31,190
Y Sport	1,978	20,033	(11,457)	-	10,554
Total restricted funds	131,873	322,959	(307,647)	-	147,185
Unrestricted funds					
General funds	41,236	35,956	(38,675)	-	38,517
Total funds	173,109	358,915	(346,322)	-	185,702

2022/23	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2023 £
Restricted					
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	162,255	257,949	(290,732)	2,401	131,873
Unrestricted funds					
General funds	32,660	50,839	(39,862)	(2,401)	41,236
Total funds	194,915	308,788	(330,594)	-	173,109

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 provide opportunities to improve wellbeing. It also funds workshops 1 to 1 work and trips.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024****12 MOVEMENT IN FUNDS (continued)****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 intandem and Plusone programmes, as well as additional group support. Plusone is a best practice early intervention programme for vulnerable young people aged 8-14, intandem is a mentoring service for young people in the care experienced community or those on the edges of care.

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.

Promise

This funding was provided to deliver a program of support led by a Support Supervisor to best meet the Promise to care experienced people. The work includes training and support to YMCA staff, training to partner agencies and work to support the voice of our participants and the community.

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 including Friday Night Lights, a preventative youth session using sports to engage with local young people at a crucial time in the week.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	1,139	-	1,139
Net current assets	37,378	147,185	184,563
Net assets at 31 August 2024	38,517	147,185	185,702
	Unrestricted £	Restricted £	2023 £
Tangible fixed assets	-	-	-
Net current assets	41,236	131,873	173,109
Net assets at 31 August 2023	41,236	131,873	173,109

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

14 COMMITMENTS

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

	Property 2024 £	Property 2023 £
Within one year	<u>-</u>	<u>5,000</u>

15 RELATED PARTY DISCLOSURES

The charity received donations amounting to £500 (2023: £Nil) from 1 Trustee (2023: No Trustees) in the year.