

Scottish Charity Number: SC004425

YMCA EDINBURGH

REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2017

YMCA EDINBURGH

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FOR THE YEAR ENDED 31 AUGUST 2017**

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YMCA EDINBURGH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Scottish Charity Number
SC004425

Principal address
1 Junction Place
Edinburgh
EH6 5JA

Trustees

Elaine O'Neill	(President until 8 February 2017, Secretary from 8 February 2017)
Terri Smith	(President from 8 February 2017)
Rev Andrew Letby	(Resigned 12 July 2017)
Ritchie Walker	(Chair)
Angela Blacklock	(Vice Chair - Appointed 11 July 2017)
Chris Butler	(Secretary until 8 February 2017)
Fred Guy	(Acting Treasurer until 8 February 2017)
Sid Chadha	(Treasurer - Appointed 8 February 2017, Resigned 31 August 2017)
Judi Syson	(Acting Treasurer from 15 November 2017)
Allen Young	
Graeme Duncan	
Chris Cox	
Jan Kimber	
James Reilly	(Resigned 20 October 2017)
Joseph Lambert	(Appointed 6 September 2017)

Non-Trustee

Debbie McMillan	(Minutes Secretary - Appointed 11 July 2017)
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Chief Executive
E Brown

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

The Trustees present their report and the financial statements for the year ended 31 August 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable purposes:

The advancement of education;

The advancement of 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 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:

Leith Playscheme

Leith Churches Holiday Club

Schools work in Edinburgh & East Lothian providing 1:1 support

School Chaplaincy

Plusone Mentoring for young people at risk of offending

Youth clubs and youth work programmes

Women's group with crèche facilities

Children & family work classes

Community arts partnership work

International programmes

Playrangers

Aspire Mentoring

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Strategic Direction and Focus

The organisation's long term strategic priority remains to focus on working with children, young people and their families.

YMCA EDINBURGH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

ACHIEVEMENT AND PERFORMANCE (continued)

Children and Youth

Playrangers

Our playrangers service delivered 2 sessions a week for children in and around Cables Wynd House with funding received from Go 2 Play and Tesco Bags of Help through Groundwork. The service provides opportunities for creative play and claiming back outdoor play space. Playrangers enables children to develop their social skills, confidence and encourages health and wellbeing. In February following consultation with children and their parents, we were able to secure funding to run an indoor play session and we reduced the playranger service to once a week. We have run 36 playranger sessions and 21 after school play sessions, with 45 children accessing playrangers and 21 the after school play session. This included a session during Edinburgh Playranger week in February in partnership with North East Arts, Smartplay Network and Canongate Youth, which included a range of loose parts play and willow craft with the National Trust for Scotland ranger. The after school play session is accessed by referral only and supports children from disadvantaged backgrounds to help promote positive aspects of learning through play, such as improving co-ordination, for example. Children participated in baking, playing board games, sports, numerous craft projects and science experiments. The team is led by a Senior Playworker, and we have two playrangers, a playworker and volunteers.

Playscheme

We provided 3 weeks of playscheme for up to 30 children each week funded by Cinnamon Network and Cash for Kids, Bauer Media. Children were able to engage in active play, games, activities, sports and crafts. During the playscheme parents and siblings were invited to join the children for a hot meal at lunchtime through Make Lunch and stayed for a family based craft. These crafts were designed to show low cost crafts and activities that could be undertaken at home. This programme was led by the Senior Playworker and the Children and Youth Work Manager.

Schools Work

Our group work has continued in Firhill High School, Trinity Academy and Leith Academy. The programme involves a journey of self-discovery, focusing on confidence building, and developing resilience. At the end of the programme the boys and girls groups have then worked on preparing a peer transition lesson to deliver to the P7 feeder primary schools. Funding was received from Leith Churches Together to use It's Your Move booklets from Scripture Union.

Y:Football

Y:Football runs in partnership with Streetsoccer and has moved to a Friday evening at Leith Community Centre. We have run 36 sessions with 42 children (mainly boys) engaging with the activity which hopes to improve health and wellbeing, as well as reducing potential antisocial behaviour. We provide one member of staff, a Sessional Youth Worker to support these sessions. Young people have been able to access free tickets for Hibs home games and been accompanied by staff and up to 18 young people were involved in a successful one-off tournament held in May at Meadowbank stadium, competing against the other Street Soccer sides hosted across the city, including Wester Hailes, Portobello and The Southside.

YMCA EDINBURGH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

ACHIEVEMENT AND PERFORMANCE (continued)

Oxgangs After School Club

Oxgangs After School Club is run in partnership with Oxgangs Neighbourhood Centre and provides a weekly group for children who are referred to develop their confidence and social skills. A range of activities including crafts, games and sports has engaged the 8 young people who have accessed the service. This year the club was funded by Pentlands Neighbourhood Partnership and The St James Foundation. This programme came to an end in June.

Leith Churches Holiday Club

Leith Churches Holiday Club was run in partnership with Scripture Union and Leith Churches. 75 primary aged children registered and over 60 children attended every day of the week which focused on the theme Guardians of Ancora. The children learned about some of the miracles of Jesus, laughed at our drama team, and our messy challenges, and this year we had a family lunch each day, prepared by volunteers. Families really enjoyed the chance to have a hot meal together and it provided the team a chance to spend some time together engaging with them. We have also hosted follow up days between Summer 16 and Summer 17 during other holiday periods to keep contact with children and families and provide meals, and fun interactive activities.

Our Children and Youth Work Programme Manager has been funded by Methodist Mission and Ministry Grant.

Mentoring

Plusone mentoring

Plusone is a best practice early-intervention programme for vulnerable young people aged 8-14 deemed to be at risk of entering the children's hearing/youth justice system, who are matched with a volunteer mentor. Plusone provided support for up to 68 young people across Edinburgh through its two programmes one which covers Edinburgh and the other, which focusses on the East of Edinburgh. Plusone has been funded by The Robertson Trust, City of Edinburgh Council, The Big Lottery Fund, Austin Hope Pilkington and Dr Guthrie Association.

Intandem mentoring

Due to the existing experience and expertise of YMCA Edinburgh in delivering Plusone Mentoring over the last 4 years, we have successfully secured funding to deliver a new national mentoring programme across Edinburgh. The intandem mentoring programme is a national best practice, health and wellbeing focussed programme, with intervention aimed specifically at supporting and engaging vulnerable young people between the ages of 8-14 years who are looked after at home. It is funded by the Scottish Government, who have appointed Inspiring Scotland to lead the development of the national programme. YMCA Edinburgh are delivering the programme in Edinburgh alongside Move-on, who are also delivering the programme across the Lothians. We recruited Bruce Harkin as the intandem mentoring coordinator in February and started making matches in June. During the financial year 4 matches were attained. Intandem reflects an early intervention approach which seeks to engage the child or young person at a critical time in their life and provide them with an open-ended relationship with a trustworthy adult volunteer.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2017**

ACHIEVEMENT AND PERFORMANCE (continued)

Intandem mentoring (continued)

Like Plusone, the programme recruits and trains volunteer mentors who are matched with young people to help them build their resilience, skills and ability to maintain healthy relationships. However, unlike Plusone, once the mentoring relationship has begun, it will continue for as long as the young person wishes it to, regardless of any change in home circumstances, their looked after status, or their age.

Aspire Mentoring

Aspire mentoring is a model developed by YMCA Scotland to engage at the earliest stage with children who are at risk. Aspire seeks to target vulnerable children identified through a range of risk factors by their school at age 11 who are in primary 7 class at school and unlikely to thrive particularly in their transition to secondary school. Aspire matches children with volunteer mentors to build a relationship that helps them with early behavioural and attitudinal issues that can transform a child's engagement with school. In the last year we supported 4 young people in Oxfangs and Craigmillar. The programme finished in July 2017.

Women and Families Work

Women's Group

Our women's work was accessed by 100 women and their children in the last year. The weekly group provides a safe space for socially isolated women to develop their confidence and improve their networks and skills. The women are aged from 20's-80's and there is a free creche provided. There is a range of activities including a light lunch, crafts, workshops, games and leisure activities.

Women's Workshops

As well as the weekly group we provided three blocks of workshops; first aid, thai chai and communication skills. For International Women's Day in March we organised a special event at the Acorn Centre in partnership with the Women and Families Northeast Network which included workshops; equality, yoga, mindfulness, personal development, belly dancing, cooking and LOOP the network for older women.

Women's Steering Group

The steering group organised a fundraising jumble sale and looked into other fundraising initiatives, as well as looking at the development of the women's work.

Women and Families Trips

There were a number of trips in the Spring and Autumn in partnership with The Planetary Healing Centre's Nature Connection project. The programme takes place in a beautiful woodland at the other side of the city, which families had not attended before. We played games, ate homemade soup, listened to stories, and learned about nature.

1 to 1 Support

We provided 1 to 1 support for women on a range of issues from housing, relationships, health and wellbeing and finances.

The women's work is led by Women and Families Coordinator along with a Women and Families Worker, sessional staff and volunteers. The work was funded by The Big Lottery.

YMCA EDINBURGH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

ACHIEVEMENT AND PERFORMANCE (continued)

Staffing

A new coordinator for the intandem mentoring project, Bruce Harkin, started in February.

Our Women and Families Worker, Jane Mann, left in August and we recruited a new worker, Beth Godfrey, to start in September 2017.

Our Community Jobs Scotland post holder Nikki Kozak finished her role with us in October 2016.

This year we have had three placement students with us: Camille Henry studying Business from France, Claudia Carter from Edinburgh College studying Event Management and Klaudia Waskiewicz from Edinburgh College studying Accountancy.

Vote of Thanks

The financial support given to YMCA Edinburgh by individuals, Charitable Trusts and Companies makes all the work of YMCA possible. The Board of Management expresses its sincere gratitude to:

Funders:

Awards for All, Arnold Clark, Austin Hope Pilkington, Beveridge & Kellas, Cashback for Communities, Cash for Kids Bauer Media, City of Edinburgh Council, Cinnamon Project – Make Lunch, Cruden Foundation Ltd, Dr Guthrie Association, Edinburgh and Forth Methodist Circuit, Edinburgh Bar Association Benevolent Trust, Groundwork UK (Tesco Bags of Help), Inspiring Scotland/Scottish Government, Leith Academy, Leith Benevolent Association, Leith Churches Together, Leith Neighbourhood Partnership, Leith Rotary, Lloyds TSB Foundation (now Corra Foundation), M and M Lunch Meals, Martin Currie, Methodist Church of Britain, Methodist District Advance Fund, Methodist Repair and Extension Fund, Newhaven Parish Church, Pentland Format Office Supplies, Port of Leith Housing Association, SCVO Community Jobs Scotland, Souter Charitable Trust, The Appletree Trust, The Big Lottery Fund, The City of Edinburgh Methodist Church, The Robertson Trust, The Thomas Hughes Foundation, YMCA Scotland.

All of our YMCA Members, Friends and individual donors.

YMCA Partners:

6VT Youth Café, A-Team Productions, Bethany Christian Trust, Central Church, Cyrenians, Community Police, Drylaw Parish Church, Edinburgh Youth Work Consortium, Edinburgh College, Firhill High School, Leith Academy, Leith Churches Together, Leith Youth Services Network, Lloyds Bank Staff Team, Make Lunch, Martin Currie Staff Team, Methodist Relief and Extension Fund, Methodist Youth Forum, NHS Lothian, Oxfams Neighbourhood Centre, Police Scotland, Scripture Union, Streetsoccer Scotland, Tesco Community Champion, Tesco Leith, The Leith Agency, Trinity Academy, Women and Families North East Network, YMCA Scotland.

YMCA EDINBURGH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

FINANCIAL REVIEW

Reserves policy

The previous policy was to work towards a reserves position of 12 months' operating costs. This was revised at a meeting of the Board of Management on 1 April 2015. The target reserves position is made up of the following components with figures drawn from the 2016 accounts:-

- 3 months' core costs ("General" charitable activities plus costs of generating funds plus governance costs) in order to sustain the Charity through a shortfall in core funding: £26,535
- 3 months' programme costs (all other costs) so as to retain staff during gaps in programme funding: £45,718
- Funds available for new projects: £10,000
- Total £82,253

As at 31 August 2017, the Charity's total funds were £105,458, of which £88,468 were restricted funds earmarked for specific programmes, as detailed in Note 12. The balance of £16,990 was unrestricted reserves, represented by £1,909 of tangible fixed asset and £15,081 of net current assets £15,081 therefore represents the free reserves of the charity. The Trustees will work towards the reserves policy target over a period of years through fund-raising activities, core grant applications and by ensuring that an appropriate contribution to core costs is factored into the funding plans for individual programmes.

Donated facilities and services

The YMCA Edinburgh premises are owned by The City of Edinburgh Church and the use of the facilities and the cost of major repairs are currently donated to the YMCA, which pays for ongoing maintenance and repairs to the property. 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 in the year was £36,118 (2016: £36,123).

Other Information

A full annual report of all the work of YMCA Edinburgh is available in pdf format from www.ymcaedinburgh.com.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

YMCA Edinburgh is governed under its constitution and is an unincorporated Scottish Charity.

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 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT (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 Exec and Finance Committee meetings quarterly and cash flow projections will be undertaken by the CEO and Treasurer.

3) Building – Loss of building or significant increase in cost of maintaining the premises

We have a close working relationship with City of Edinburgh Methodist Church who own our premises and several church members are on our Board. Our Chief Executive and Children and Youth Work Programme Manager sit on the staff team of Edinburgh and Forth Methodist Circuit attending staff meetings every 4-6 weeks to maintain clear lines of communication. Each new financial year we will ensure a lease arrangement is in place including terms of use of the premises along with responsibilities for the maintenance and upkeep of the building. All of these items will be factored into our budget setting each summer for agreement by the Board.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2017**

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 2015 (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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom querying the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 27 February 2018 and signed on its behalf by:



R Walker – Chairperson

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

I report on the financial statements for the year ended 31 August 2017 which are set out on pages 11 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 (as amended). 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 (as amended). 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 (as amended); and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended);

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

27 February 2018

YMCA EDINBURGH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2017**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
INCOMING FROM:					
Donations and Legacies	2	86,707	190,656	277,363	296,392
Other trading activities	4	17,174	3,768	20,942	18,644
Investments	5	51	-	51	137
Total income		<u>103,932</u>	<u>194,424</u>	<u>298,356</u>	<u>315,173</u>
EXPENDITURE ON:					
Raising funds		1,614	-	1,614	131
Charitable activities	6	<u>104,525</u>	<u>182,870</u>	<u>287,395</u>	<u>295,990</u>
Total expenditure		<u>106,139</u>	<u>182,870</u>	<u>289,009</u>	<u>296,121</u>
Net (expenditure)/income for the year		(2,207)	11,554	9,347	19,052
Transfers between funds		<u>(1,364)</u>	<u>1,364</u>	<u>-</u>	<u>-</u>
Net movement in funds		(3,571)	12,918	9,347	19,052
Reconciliation of funds					
Total funds at 1 September 2016	12	<u>20,561</u>	<u>75,550</u>	<u>96,111</u>	<u>77,059</u>
Total funds at 31 August 2017	12	<u>16,990</u>	<u>88,468</u>	<u>105,458</u>	<u>96,111</u>

YMCA EDINBURGH

**BALANCE SHEET
AT 31 AUGUST 2017**

	Notes	Total funds 2017 £	Total funds 2016 £
FIXED ASSETS			
Tangible fixed assets	9	1,909	3,700
CURRENT ASSETS			
Debtors	10	10,434	14,499
Cash at bank and in hand		99,996	78,652
		<u>110,430</u>	<u>93,151</u>
LIABILITIES			
Creditors: Amounts falling due within one year	11	(6,881)	(740)
		<u>103,549</u>	<u>92,411</u>
NET CURRENT ASSETS			
		<u>105,458</u>	<u>96,111</u>
NET ASSETS			
FUNDS			
Unrestricted funds	12, 13	16,990	20,561
Restricted funds	12, 13	88,468	75,550
		<u>105,458</u>	<u>96,111</u>
TOTAL CHARITY FUNDS			
		<u>105,458</u>	<u>96,111</u>

These financial statements have been approved and authorised for issue by the Board of Trustees on 27 February 2018 and are signed on its behalf by:



R Walker
Chairperson



J Syson
Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017**

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as updated through Update Bulletin 1), 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).

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

The financial statements have been prepared on a going concern basis.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. No restatements were required and the opening fund balances remain as previously stated.

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 2017

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 trustees' report. 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.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £500 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 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.

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.

YMCA EDINBURGH**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2017****2 DONATIONS AND LEGACIES**

	2017	2016
	£	£
Donations	46,440	35,344
Gift Aid	(2,114)	516
Grants (note 3)	<u>233,037</u>	<u>260,532</u>
	<u>277,363</u>	<u>296,392</u>

Donations and legacies income comprises £86,707 (2016: £113,804) of unrestricted income and £190,656 (2016: £182,588) of restricted income.

3 GRANTS

	2017	2016
	£	£
Grants received, included in the above, are as follows:		
Thomas Hughes Foundation (unrestricted)	15,000	10,000
Methodist Connexional Grant	29,403	28,410
Methodist Circuit (unrestricted)	26	188
BBC Children in Need	-	9,725
City of Edinburgh Methodist Church	6,872	6,157
Edinburgh & Forth Circuit (unrestricted)	-	15,000
Peoples Health Trust	-	11,829
YMCA Scotland	-	20,000
Leith Benevolent Association	5,000	2,000
Bank of Scotland Foundation	-	20,990
Martin Currie Charitable Foundation	-	6,500
Port of Leith Housing Association Peoples and Communities	1,500	-
City of Edinburgh Council	9,285	12,500
SCVO – Community jobs fund (unrestricted)	2,520	9,520
Big Lottery Fund	72,779	48,692
Lloyds TSB Foundation	5,000	-
Inspiring Scotland	33,546	-
Sleep Project	-	2,000
TMCP Trust	4,000	-
The Robertson Trust	14,500	14,500
Calton Youth Ministry Trust	-	15,000
Other grants	<u>33,606</u>	<u>27,521</u>
	<u>233,037</u>	<u>260,532</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Fundraising events	6,585	4,017
Other income	846	742
Hire of premises	<u>13,511</u>	<u>13,885</u>
	<u>20,942</u>	<u>18,644</u>

Income from other trading activities comprises £17,174 (2016: £14,782) of unrestricted income and £3,768 (2016: £3,862) of restricted income.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2017

5 INVESTMENT INCOME

	Unrestricted 2017 £	Unrestricted 2016 £
Deposit account interest	<u>51</u>	<u>137</u>

6 EXPENDENTURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Wages and salaries (note 8)	62,554	122,478	185,032	179,996
Other staff costs	1,908	3,643	5,551	5,958
Programme costs	188	11,022	11,210	18,379
Support costs	32,688	45,727	78,415	87,944
Governance costs	<u>7,187</u>	<u>-</u>	<u>7,187</u>	<u>3,713</u>
	<u>104,525</u>	<u>182,870</u>	<u>287,395</u>	<u>295,990</u>
Governance costs comprise:				
Independent examiner's fees – current year			2,400	2,334
Independent examiner's fees – under accrual			3,793	-
Other costs			<u>994</u>	<u>1,379</u>
			<u>7,187</u>	<u>3,713</u>

Expenditure on charitable activities comprises £104,525 (2016 : £126,306) of unrestricted expenditure and £187,870 (2016: £169,684) of restricted expenditure.

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 August 2017 nor for the year ended 31 August 2018. During the year one Trustee (2016: none) received reimbursement of expenses of £5 (2016: £nil).

8 STAFF COSTS

	2017 £	2016 £
Wages and salaries	171,994	168,204
National Insurance	9,116	8,213
Pension	<u>3,922</u>	<u>3,579</u>
	<u>185,032</u>	<u>179,996</u>
Remuneration of key management personnel	<u>96,735</u>	<u>93,399</u>

The average number of employees during the year (including part-time staff), was 15 (2016: 16).

No employee received emoluments in excess of £60,000 (2016: none).

YMCA EDINBURGH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017**

9 TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Equipment £	Total £
COST			
At 1 September 2016	492	7,518	8,010
Additions	-	-	-
Disposals	-	(2,443)	(2,443)
At 31 August 2017	<u>492</u>	<u>5,075</u>	<u>5,567</u>
DEPRECIATION			
At 1 September 2016	392	3,918	4,310
Charge for year	100	1,691	1,791
Disposals	-	(2,443)	(2,443)
At 31 August 2017	<u>492</u>	<u>3,166</u>	<u>3,658</u>
NET BOOK VALUE			
At 31 August 2017	<u>-</u>	<u>1,909</u>	<u>1,909</u>
At 31 August 2016	<u>100</u>	<u>3,600</u>	<u>3,700</u>

10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	<u>10,434</u>	<u>14,499</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other creditors	<u>6,881</u>	<u>740</u>

YMCA EDINBURGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

12 MOVEMENT IN FUNDS

2016/17	Balance at 1 September 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2017 £
Restricted					
Adult and Family	25,450	41,142	(24,111)	-	42,481
Oxgangs	-	1,814	(2,714)	900	-
Plusone East Edinburgh/ Leith	12,182	28,193	(28,726)	(6,000)	5,649
Plusone Edinburgh	28,223	30,688	(34,618)	6,000	30,293
Afterschool	-	8,366	(4,183)	-	4,183
Schools	-	728	(728)	-	-
Youth Work	773	39,859	(40,632)	-	-
Playscheme	3,299	6,571	(10,334)	464	-
Playranger	5,000	2,000	(6,743)	-	257
Street Soccer	623	1,500	(1,564)	-	559
Holiday Club	-	17	(17)	-	-
Intandem	-	33,546	(29,064)	-	4,482
Youth Forum	-	-	564	-	564
Total restricted funds	75,550	194,424	(182,870)	1,364	88,468
Unrestricted funds					
General funds	20,561	103,932	(106,139)	(1,364)	16,990
Total funds	96,111	298,356	(289,009)	-	105,458

A transfer has been made from Plusone East to Plusone Edinburgh to reflect the costs involved in the support of 3 young people from Edinburgh East who were supported by Plusone Edinburgh during the 2016/17 financial year. The transfer of £1,364 from unrestricted funds to restricted funds has been made to meet deficits arising on restricted funds.

2015/16	Balance at 1 September 2015 £	Income £	Expenditure £	Balance at 31 August 2016 £
Restricted				
Adult and Family	9,000	38,782	(22,332)	25,450
Oxgangs	1,000	1,016	(2,016)	-
Plusone East Edinburgh/Leith	18,256	21,557	(27,631)	12,182
Plusone Edinburgh	10,253	67,485	(49,515)	28,223
Sleep	4,498	2,000	(6,498)	-
Youthwork	-	30,548	(29,775)	773
Playscheme	6,140	11,960	(14,801)	3,299
Playranger	9,637	10,068	(14,705)	5,000
Street Soccer	-	1,752	(1,129)	623
Methodist Circuit	-	153	(153)	-
Drylaw	-	1,129	(1,129)	-
Total restricted funds	58,784	186,450	(169,684)	75,550
Unrestricted funds				
General funds	18,275	128,723	(126,437)	20,561
Total funds	77,059	315,173	(296,121)	96,111

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017**

12 MOVEMENT IN FUNDS (CONTINUED)

The purpose of each restricted fund was as follows:

Adult and Family

This fund 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.

Oxgangs

This fund supports the running of a weekly after school club for P4-7 in partnership with Oxgangs Neighbourhood Centre, and it is located within their building.

Plusone East/Plusone Edinburgh

Plusone mentoring is a best practice early-intervention programme for vulnerable young people aged 8-14 deemed at risk of entering the child hearing/youth justice system, who are matched with a volunteer mentor within the East of Edinburgh/Edinburgh area.

Afterschool

This funding supports a weekly after school play session for children from disadvantaged backgrounds in Leith which runs in the Acorn Centre weekly.

Schools

This funding pays for our S1 transitions support for Leith and Trinity Academies and Firhill High School.

Youth Work

The youth work funding received provides support for the Children and Youth Work Programme Manager who oversees the children and youth work programme.

Playscheme

This funding is used to provide a playscheme which ran for 3 weeks of the year including funding for Make Lunch, a hot meal for the children, their siblings and parents from our Acorn Centre in Leith.

Playrangers

This project provides an outdoor play service for children who live in or around Cables Wynd House.

Y:Football/Streetsoccer

This funding supports the running of a weekly football session for 10-16 years in partnership with Streetsoccer at Leith Community Centre.

Methodist Church

This project is run as part of the outreach of City of Edinburgh Methodist Church (CEMC), to work in partnership to deliver schools work and support the development of children and youth work at CEMC.

Holiday Club

This project works with Scripture Union and Leith churches to provide a holiday club for primary aged children.

Intandem mentoring

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.

Youth Forum

This project provides a voice for the young people who engage in our services to both develop the support we provide and address issues in their local community.

YMCA EDINBURGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2017 £
Tangible fixed assets	1,909	-	1,909
Net current assets	15,081	88,468	103,549
Net assets at 31 August 2017	16,990	88,468	105,458
	Unrestricted £	Restricted £	2016 £
Tangible fixed assets	3,700	-	3,700
Net current assets	16,861	75,550	92,411
Net assets at 31 August 2016	20,561	75,550	96,111

14 RELATED PARTY DISCLOSURES

Chris Butler and Andrew Letby who served as trustees of YMCA Edinburgh during the year, are also officers of The City of Edinburgh Methodist Church which owns the premises occupied by YMCA Edinburgh and donate its use.

There is no rent currently payable for the premises and The City of Edinburgh Methodist Church pays for the main on-going maintenance and repairs to the property. However, the value of the rent on the premises has now been quantified at £30,600 (2016 - £30,600) with additional insurances and maintenance charges incurred in the current year of £5,518 (2016: £5,523).

During the year, the charity received donations amounting to £1,495 (2016: none) from two trustees (2016: none).

15 CONTINGENT LIABILITIES

There is a potential liability at the year end in respect of a grievance raised by a member of staff. It is, as yet, unclear, whether this grievance is likely to give rise to a liability for the charity or what the quantum of any liability might be.