

Scottish Charity Number: SC048494

YMCA EDINBURGH SCIO

**REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2021

YMCA EDINBURGH SCIO

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FOR THE YEAR ENDED 31 AUGUST 2021**

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YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Scottish Charity Number
SC048494

Principal address
1 Junction Place
Edinburgh
EH6 5JA

Trustees

Chair Judi Syson

Secretary William Allen Young

Treasurer Helen Boath

Elected members
Chris Cox (resigned 31 August 2021)
Graeme Duncan
Ben Forsyth
Lynzi Leroy (appointed 13 May 2021)
Donald MacDonald
Debbie McMillan
Ritchie Walker

President Sir Andrew Cubie

Vice-President Councillor Gordon Munro

Independent Examiner

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

Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

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

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

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report and the financial statements for the year ended 31 August 2021.

CHAIR'S FOREWORD

YMCA Edinburgh SCIO has made an important contribution to community support throughout the COVID-19 pandemic. Every aspect of work has been modified to allow staff and volunteers to remain safe and infection free while developing existing and new services for the benefit of the young people and their families. The staff team have made limited use of the furlough scheme preferring to dedicate time and effort, often beyond their contracted hours, to deliver YMCA Edinburgh work. We can be enormously proud of what has been achieved and how funding has been adapted and new services added to adapt to the changing needs of our communities through different phases of the pandemic. The YMCA Edinburgh SCIO Board of Trustees has met regularly via Zoom throughout and provided important input, governance, and oversight of the work of the staff team and volunteers. Everyone has adapted to the new ways of working and attendance at meetings has been increased by remote working, so we have benefited from the board range of expertise available from our Board members. We have also had the support of our President Sir Andrew Cubie, who has added insightful contributions to the leadership of our organisation.

The achievements and contribution of all involved is much appreciated and the additional cost to staff in terms of stress, hours, infection control activities and all the myriad of changes involves, must also be acknowledged. In addition, our Board members who look after the Acorn Centre Ritchie Walker and Allen Young, have worked tirelessly to ensure the building was maintained and available as a community hub throughout the pandemic. Finally, we should also mention and thank the partners who have stepped up to work alongside YMCA Edinburgh, their input, as described in the report, has been inspirational and made a significant impact on our young people and their families through the expanded range of services delivered through partnership working. We are blessed to have such a dedicated team of professionals and volunteers who have lived the values of YMCA throughout a unique and difficult year. Our next challenge is to adapt to the living with Covid and change the facilities from where we deliver our work so the next year will be equally full of change for YMCA Edinburgh SCIO.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable purposes:

The advancement of education;

The advancement of the Christian Religion;

The advancement of citizenship and community development;

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

Mission Statement:

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

Summary of main activities in relation to these objects:

ADULT & FAMILY

Women's group

Children & family group activities

1:1 Mentoring & Befriending

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES (continued)

PLAY

Holiday Playscheme

Playrangers

Girls Emotional Well-being Group

MENTORING

Plusone Mentoring

intandem Mentoring

Health & Wellbeing group mentoring

COVID Response

Meals and Essentials collection service in partnership with Street Soccer Scotland.

ACHIEVEMENT AND PERFORMANCE

Adult & Family

The Adult & Family work has traditionally been anchored by a well-attended (30 members) women's group, alongside wellbeing workshops and 1:1 supports as required. The work focuses around engaging with isolated women from our local community, as well as support to parents of children who access YMCA Edinburgh projects.

Over the year we worked in the context of changing COVID-19 restrictions that impacted ability to deliver services in our established, indoor face to face group setting. Using our experience in mentoring, we established a 1:1 mentoring service for isolated women, that existed alongside a series of regular small group outdoor and café based meet-ups.

Working in collaboration with our other projects, staff were able to identify particularly vulnerable women experiencing issues in life to be introduced to and access this new mentoring support in addition to our previous members. Whilst for those specifically seeking social interaction, befriending and café meet-ups helped provide meaningful connections. In total 18 women accessed 1:1 support and 10 women connected with the weekly women's group. We helped provide 14 women with devices, wifi connection and appropriate skills to overcome digital exclusion. The presence of our Adult & Family worker at the Meals and Essentials Collection service helped build trusting relationships with recipients, to assist a further 12 individuals to overcome a variety of barriers in relation to issues such as finances, language barriers, food insecurity, mental health and housing.

Youth & Play

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

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Youth & Play (continued)

Over the year we delivered a total of 69 outdoor sessions and 16 online sessions to a total of 51 different participants. 80% of participants who completed our evaluation felt they had “more confidence than before”, 60% have “met new friends” and 100% have “learnt a new skill”. Some notable sessions in the year included a male carers day with 2 Dad’s supported to lead the session, Circus classes with Think Circus and an interactive Dogs Trust session.

In partnership with Pilmeny Development Project we responded to an identified need across the organisations for a safe and supportive space for girls focused on mental health and wellbeing. Over the year we delivered a Girls Emotional Health and Wellbeing group with a total of 14 different girls accessing the sessions that took place both online and in-person. All girls who required internet access and/or a device were equipped to overcome digital exclusion.

Mentoring

Through our intandem and Plusone Mentoring programmes we supported young people aged 8-14 with 1:1 mentoring provided by trained, supported community volunteers. Mentors build a relationship with the young person, offer role modelling, a listening ear, support in uptake of positive activities and help set and achieve personal goals. Mentoring is proven to help young people build resilience in coping with challenging life circumstances, gain confidence, access positive hobbies, make informed choices, reduce offending, improve educational engagement, and have better relationships. Our programs supported 42 young people (27 Plusone, 15 intandem) over the year with weekly mentoring support. Mentoring relationships for those accessing Plusone are focussed around early-intervention, supporting young people over a 1-year period to address difficulties in school engagement and/or concerns around risky behaviours in the community. Intandem mentoring is specifically for young people Looked After by the local authority and living at home. These relationships are not restricted by time, and we have some young people who have been supported with a trusted adult for over 4 years.

In addition to our 1:1 mentoring support we provide a group mentoring program, available to all young people referred for mentoring. Once a week, young people have the opportunity to attend sessions that take place at our premises or out participating in activities in the community. Group Mentoring has been an effective way of engaging with young people who are awaiting 1:1 support, feel 1:1 support is not for them or indeed benefit from both group and 1:1 work. 8 young people who had a mentor regularly attended and an additional 4 young people who met the criteria also accessed the group.

42 young people accessed regular focussed conversations from their mentor and set and worked towards personal goals. Of the 27 young people who accessed Plusone, 19 had improved levels of confidence and 7 of the 7 young people with concerns around offending did not re-offend in their time accessing support.

Over the year we benefited from the support of over 40 volunteers and held 4 peer support events for them, looking at keeping safe during Covid, online safety and engaging young people in online Mentoring.

Food Provision

From September 2020 to end August 2021 we provided a weekly meals and essentials collection service from YMCA Edinburgh, delivered in partnership with Street Soccer Scotland. Moving on from the crisis response work we delivered in the community to address the impact of Covid 19 through delivery of meals and essentials, we supported community members at-risk of food insecurity with a shopping essentials and ready meals collection service.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Food Provision (continued)

The project provided over 5000 meals and 2500 bags of shopping to vulnerable families and individuals in our local community. Having a skilled Adult & Family worker at the centre when collections took place, helped develop trusting relationships with recipients, leading to important signposting to access support and services to address a variety of other needs.

FUNDERS

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

Donated Facilities and Services

The YMCA premises are owned by CEMC and the use of the facilities is currently donated to the YMCA. While no rent is currently charged as such donated services and facilities are measurable, they have been reflected in accordance with the requirements of the SORP. The total value of donated services and facilities for the year was £40,000 (2020: £40,000).

During this financial year YMCA Edinburgh have received funding from the following organisations: City of Edinburgh Council, Forth One Cash for Kids, Scottish Children's Lottery, Charles Hayward Foundation, Port of Leith Housing Association, Corra Foundation, Foundation Scotland, The Robertson Trust, Inspiring Scotland, Children in Need, Big Lottery Fund, Trusthouse Foundation, University of Edinburgh, JK Endowment Fund, Aberdeen Foundation, Waitrose and Asda.

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 £339,700 (2020: £263,219) and total expenditure in the year of £273,529 (2020: £255,581), resulting in net income of £66,171 (2020: net income of £37,638). The improvement in results arises from careful cost management in addition to securing income from new sources as a result of the pandemic.

Reserves Policy

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

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

Based on expenditure during 2020/21, this means the target reserves figure is approximately £68,382.

As at 31 August 2021, the charity's total funds were £170,461 (2020: £104,290), of which £103,626 (2020: £66,344) were restricted funds ear marked for specific programmes, as detailed in Note 13. The balance of £66,835 (2020: £37,946) was unrestricted reserves, represented by £564 (2020: £1,079) of tangible fixed asset and £66,271 (2020: £36,867) 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 2021

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.

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.

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. A YMCA staff representative is included in the staff team of CEMC and the Association Manager and Chair of the Board of Trustees are in regular communication with the CEMC Ministers to maintain clear lines of communication. Each new financial year we will ensure an 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.

4) **COVID-19 - Keeping staff and service users safe**

The organisation has developed risk assessments and put in place a robust COVID-19 response. The Board and Staff team work together to ensure that the risk to staff and service users is minimised and all applicable Government guidance is followed.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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 5 April 2022 and signed on its behalf by:



J Syson
Chairperson

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

I report on the financial statements for the year ended 31 August 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and independent examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

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

5 April 2022

YMCA EDINBURGH SCIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and grants	2	70,239	224,869	295,108	206,655
Donations and grants – COVID-19	4	38,110	-	38,110	42,740
Other trading activities	5	6,472	-	6,472	13,724
Investments	6	11	-	11	100
Total income		<u>114,832</u>	<u>224,869</u>	<u>339,701</u>	<u>263,219</u>
EXPENDITURE ON:					
Raising funds		600	-	600	11
Charitable activities	7	<u>85,343</u>	<u>187,587</u>	<u>272,930</u>	<u>225,570</u>
Total expenditure		<u>85,943</u>	<u>187,587</u>	<u>273,530</u>	<u>225,581</u>
Net income for the year		28,889	37,282	66,171	37,638
Transfers between funds		-	-	-	-
Net movement in funds		28,889	37,282	66,171	37,638
Reconciliation of funds					
Total funds at 1 September 2020	13	<u>37,946</u>	<u>66,344</u>	<u>104,290</u>	<u>66,652</u>
Total funds at 31 August 2021	13	<u>66,835</u>	<u>103,626</u>	<u>170,461</u>	<u>104,290</u>

YMCA EDINBURGH SCIO**BALANCE SHEET
AT 31 AUGUST 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	10	564	1,079
CURRENT ASSETS			
Debtors	11	2,166	4,546
Cash at bank and in hand		<u>180,230</u>	<u>102,930</u>
		182,396	107,476
LIABILITIES			
Creditors: Amounts falling due within one year	12	<u>(12,499)</u>	<u>(4,265)</u>
NET CURRENT ASSETS			
		<u>169,897</u>	<u>103,211</u>
NET ASSETS			
		<u>170,461</u>	<u>104,290</u>
FUNDS			
Unrestricted funds	13, 14	66,835	37,946
Restricted funds	13, 14	<u>103,626</u>	<u>66,344</u>
TOTAL CHARITY FUNDS			
		<u>170,461</u>	<u>104,290</u>

These financial statements have been approved and authorised for issue by the Board of Trustees on 5 April 2022 and are signed on its behalf by:



J Syson
Chairperson

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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. The charity has been able to secure emergency funding during the COVID-19 pandemic, which has enabled the charity to make a surplus in the year and increase its unrestricted reserves.

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 2021**

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure (continued)

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

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

Termination payments

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

Pensions

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

Tangible fixed assets

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

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

Fixtures and fittings	- 5 years
Computer equipment	- 3 years

Debtors

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

Cash

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

Creditors and provisions

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

Taxation

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2021

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 2021 £	Total 2020 £
Donations	44,459	42,093	86,552	82,154
Grants (note 3)	25,780	182,776	208,556	124,501
	<u>70,239</u>	<u>224,869</u>	<u>295,108</u>	<u>206,655</u>

Donations and legacies income comprises £70,239 (2020: £51,376) of unrestricted income and £224,869 (2020: £155,279) of restricted income.

3 GRANTS

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants received, included in the above, are as follows:				
Baillie Gifford	10,000	15,000	25,000	-
Cash for Kids	1,100	-	1,100	2,820
JS Innes Charitable Trust	1,000	-	1,000	-
Corra Foundation	10,000	-	10,000	-
University of Edinburgh	3,680	-	3,680	2,852
Children in Need	-	9,986	9,986	9,739
City of Edinburgh Council	-	56,477	56,477	5,510
EVOG	-	8,774	8,774	-
Foundation Scotland	-	2,000	2,000	-
Inspiring Scotland	-	56,355	56,355	51,795
Leith Benevolent Fund	-	1,500	1,500	-
The Robertson Trust	-	14,500	14,500	14,500
Trusthouse	-	15,285	15,285	15,285
Youthlink	-	2,899	2,899	-
Chance to Connect	-	-	-	10,000
J K Endowment Fund	-	-	-	1,000
Port of Leith Housing Association	-	-	-	11,000
	<u>25,780</u>	<u>182,776</u>	<u>208,556</u>	<u>124,501</u>

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2021

4 Donations and grants – COVID-19

	Unrestricted 2021 £	Unrestricted 2020 £
Inspiring Scotland	-	6,000
Bauer Radio	-	6,160
Foundation Scotland	-	2,900
Rotary	-	1,400
Leith Benefit	-	1,500
Corra Foundation	15,726	13,623
City of Edinburgh Council	15,000	10,000
CJRS claims	7,384	1,157
	<u>38,110</u>	<u>42,740</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted 2021 £	Unrestricted 2020 £
Hire of premises	6,050	13,671
Other income	422	53
	<u>6,472</u>	<u>13,724</u>

6 INVESTMENT INCOME

	Unrestricted 2021 £	Unrestricted 2020 £
Deposit account interest	11	100

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Wages and salaries (note 9)	61,060	115,275	176,335	133,451
Other staff costs	2,200	124	2,324	1,368
Programme costs	5,622	14,584	20,206	7,667
Support costs	12,790	57,514	70,304	79,172
Governance costs	3,671	90	3,761	3,912
	<u>85,343</u>	<u>187,587</u>	<u>272,930</u>	<u>225,570</u>

Expenditure on charitable activities comprises £85,343 (2020: £92,722) of unrestricted expenditure and £187,587 (2020: £132,848) of restricted expenditure.

YMCA EDINBURGH SCIO

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2021**

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020. No trustees were reimbursed expenses in the year (2020: none).

9 STAFF COSTS

	2021	2020
	£	£
Wages and salaries	164,683	126,115
National Insurance	6,815	4,094
Pension	4,837	3,242
	<u>176,335</u>	<u>133,451</u>
Remuneration of key management personnel	<u>67,749</u>	<u>61,917</u>

The average number of employees during the year was 11 (2020: 11).

No employee received emoluments in excess of £60,000 (2020: none).

10 TANGIBLE FIXED ASSETS

	Fixtures and fittings	Equipment	Total
	£	£	£
COST			
At 1 September 2020	492	6,627	7,119
Additions	-	-	-
At 31 August 2021	<u>492</u>	<u>6,627</u>	<u>7,119</u>
DEPRECIATION			
At 1 September 2020	492	5,548	6,040
Charge for year	-	515	515
At 31 August 2021	<u>492</u>	<u>6,063</u>	<u>6,555</u>
NET BOOK VALUE			
At 31 August 2021	<u>-</u>	<u>564</u>	<u>564</u>
At 31 August 2020	<u>-</u>	<u>1,079</u>	<u>1,079</u>

11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>2,166</u>	<u>4,546</u>

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2021

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>12,499</u>	<u>4,265</u>

13 MOVEMENT IN FUNDS

2020/21	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Restricted					
Adult and Family	29,380	16,785	(37,292)	-	8,873
Mentoring	18,308	109,452	(76,426)	-	51,334
Play/Youth	13,149	52,758	(28,457)	-	37,450
Intandem	5,507	45,874	(45,412)	-	5,969
Total restricted funds	<u>66,344</u>	<u>224,869</u>	<u>(187,587)</u>	-	<u>103,626</u>
Unrestricted funds					
General funds	37,946	114,832	(85,943)	-	66,835
Total funds	<u>104,290</u>	<u>339,701</u>	<u>(273,530)</u>	-	<u>170,461</u>
2019/20	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2020 £
Restricted					
Adult and Family	14,498	23,400	(8,518)	-	29,380
Mentoring	14,830	53,060	(49,582)	-	18,308
Play/Youth	6,404	32,203	(25,458)	-	13,149
Intandem	8,192	46,616	(49,301)	-	5,507
Total restricted funds	<u>43,924</u>	<u>155,279</u>	<u>(132,859)</u>	-	<u>66,344</u>
Unrestricted funds					
General funds	22,728	107,940	(92,722)	-	37,946
Total funds	<u>66,652</u>	<u>263,219</u>	<u>(225,581)</u>	-	<u>104,290</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

13 MOVEMENT IN FUNDS (CONTINUED)

The purpose of the restricted funds was as follows:

Adult and Family

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

Mentoring

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

Play/Youth Work

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.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2021 £
Tangible fixed assets	564	-	564
Net current assets	<u>66,271</u>	<u>103,626</u>	<u>169,897</u>
Net assets at 31 August 2021	<u>66,835</u>	<u>103,626</u>	<u>170,461</u>
	Unrestricted £	Restricted £	2020 £
Tangible fixed assets	1,079	-	1,079
Net current assets	<u>36,867</u>	<u>66,344</u>	<u>103,211</u>
Net assets at 31 August 2020	<u>37,946</u>	<u>66,344</u>	<u>104,290</u>

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

15 RELATED PARTY DISCLOSURES

John Kimber who served as a trustee of YMCA Edinburgh SCIO during the year, is also an officer of The City of Edinburgh Methodist Church which owns the premises occupied by YMCA Edinburgh SCIO 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, additional insurances and maintenance charges on the premises has now been quantified at £40,000 (2020: £40,000).

The charity also received £422 (2020: £nil) of reimbursement for water rate payments from The City of Edinburgh Methodist church during the year.

The charity received no (2020: £22) of donations from trustees (2020: 2 trustees) in the year.