



ACE IT

Helping people over 50 access
the digital world

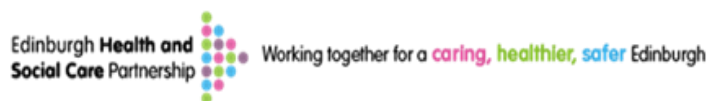
ACE IT SCOTLAND SCIO

TRUSTEES REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Scottish Charity No. SC036315

Supported by:



ACE IT SCOTLAND SCIO

1. Structure, Governance and Management

1.1 The trustees of ACE IT Scotland SCIO (ACE IT) present their report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution and applicable legal and accounting requirements.

1.2 Reference and Administrative Details

The trustees serving during the report period were as follows:

Glenda M Watt OBE, Chair (Retired November 2022)
David Bell, Chair (Appointed November 2022)
Mike Reid, Treasurer
Graham Golding
Tony Wringe
Claire Stock (Resigned February 2023)
Ciara Mitchell (Resigned March 2023)

ACE IT Scotland SCIO

25 Nicolson Square
Edinburgh EH8 9BX

Bankers

Bank of Scotland
PO Box 17235
Edinburgh EH11 1YH

Virgin Money

83 George Street
Edinburgh EH2 3ES

Skipton Building Society

19 Frederick Street
Edinburgh EH2 2EY

Payroll Provider

Haines Watts
3 Quality Street
Edinburgh EH4 5DP

Independent Examiner

Elizabeth Anne Adrain FCCA
6 Pitbauchlie Bank
Dunfermline
Fife KY11 8DP

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1.3 Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO), regulated by a constitution and governed by a Board of Trustees. It is a registered charity, number SC036315.

All strategic decisions affecting the charity are undertaken by the Board, with advice from several subcommittees. The trustees of the charity meet as a Board on a regular basis, approximately every three months. The Manager attends all Board meetings and other staff members are invited to attend as required. The day-to-day management of the charity is delegated to the Manager.

1.4 Trustees

The Board of Trustees has a minimum of three and a maximum of nine trustees at any one time. During the period covered by the report, there were a minimum of four and maximum of seven trustees. Trustees serve for a maximum of six years. As a result, managing trustee natural turnover is an ongoing task.

Prospective new trustees are invited to submit a curriculum vitae and covering letter explaining the skills they could bring to the charity. If they meet the criteria required, they will be interviewed by the Chair and by the Human Resources Subcommittee. Successful candidates are offered a role and, if taken up, are put forward for formal Board approval and asked to stand for election by the members at the next Annual General Meeting.

New trustees are briefed by the Chair and the Manager on their legal obligations, our code of conduct, the content of our governing documents, the functions of the Board and decision-making processes, the charity's activities and plans, and recent financial performance. During their induction, trustees also meet with staff members, other trustees, and volunteers. Trustees must receive appropriate governance training provided by an independent organisation, such as EVOC (Edinburgh Voluntary Organisations' Council). They are also encouraged to participate in ongoing learning events suitable to their role within the activities of the charity. Guidance and support are available for all trustees who each undertake a personal annual review and contribute to an annual review of the charity.

As charity members, all trustees have a good understanding of their role and an interest in the practical work of ACE IT. They give their time freely which is very much appreciated, and none receives any remuneration.

Other members of the charity who are not trustees submit an application form and, once approved by the Board, are enrolled on the register of members. All members are encouraged to contribute to the development of the charity's plans and to attend the AGM and other meetings.

1.5 Risk Management

Major risks to the charity, its performance and ongoing ability to deliver, are identified and managed on an ongoing basis. The Risk Subcommittee leads Board thinking in this regard. Both strategic and operational risks are regularly considered, reviewed and updated where appropriate. The trustees collectively ensure that appropriate mitigants are in place to reduce the likelihood of any risk arising and/or minimise the potential resulting impact.

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1.6 Objectives and Principal Activities

The objectives of the charity, as set out in the Constitution, are to “promote, maintain, improve and advance the education of older people to further their active involvement as citizens for the public benefit”.

To enable the above, the charity seeks to:

- promote the recognition of the 50+ age group, particularly people who are 65+, as a valuable resource who can offer life experiences, maturity, skills and time
- develop the skills and self-confidence of older people to enable them to use those skills to benefit the community
- provide support to older people who contribute skills to the community during their later years
- advance human rights and promotion of equality and diversity of older people.

To meet these objectives, the principal activities of the charity continue to be focused on helping people over 50 access the digital world, through:

- delivery of digital skills sessions, aligned with learners' needs, in the form of events, workshops, coaching programmes or one-to-one tuition, at our premises or externally.
- delivery of the Moose in the Hoose service comprising weekly sessions for residents of care homes across Edinburgh.

2. Business Review 2022-23

2.1 Our Vision and Strategy

The charity has a vision of a society where everyone enjoys the benefits of digital empowerment and the inequalities created by a digital gap are minimised. To progress towards this, the charity is part-way through delivery of its strategy for 2022-26: 'Core, More, Explore':

- **Core** - Continuing to deliver on existing core services
- **More** - Delivering more services to more people across Edinburgh
- **Explore** - Exploring the opportunity to offer services in neighbouring council areas and potentially more widely.

The section below sets out the key deliverables towards this strategy in the year 2022-23. Delivery of this strategy is embedded into the annual Operating Plan. Quarterly progress reporting is provided for the Board of Trustees.

2.2 Overview of Activities

The charity achieves its objectives primarily through matching learners with trained volunteers who then deliver personalised coaching to enhance the learner's digital inclusion. In the year 2022-23, incoming new enquiries from members of the public and local organisations reached an all-time high.

Online technologies and internet connectivity are now essential to everyday life. People without access to these resources report that they are missing out on many aspects of life. Improved digital inclusion

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positively affects everything from tackling the rising cost of living, improving health outcomes and increasing opportunities to connect with friends, family and community.

All ACE IT sessions are provided free of charge to anyone over the age of 50 primarily in the City of Edinburgh. In response to feedback from members of the public and existing ACE IT learners, the charity developed new partnerships across Edinburgh to increase the accessibility of its digital skills coaching services at a range of new outreach locations. To reach more people in under-represented groups, the charity:

- increased its focus on making services more local to people living in poorer socioeconomic areas, initially in North and West Edinburgh, with the intention to invest further resource into East and South Edinburgh in the future.
- proactively targeted recruitment of new volunteers from a range of backgrounds. One-to-one digital skill coaching sessions were available in Ukrainian, Urdu, Mandarin, Cantonese and Egyptian Arabic.

2.3 Services Delivered

One-to-one digital coaching sessions at 25 Nicolson Square, Edinburgh

This continued to be the charity's flagship service with a total of 876 individual sessions delivered during the year. Sessions were carried out within our own office and, to meet an increase in demand and thanks to additional funding, an additional large meeting room at Nicolson Square. This allowed up to 5 learners to participate in one-to-one sessions at any given time and meant this service regularly helped more than 30 people per week – a new milestone.

Moose in the Hoose digital activities sessions

The charity worked hard, in conjunction with local stakeholders, to expand this service into a total of five residential care homes across Edinburgh. Developing strong relationships with care home management, staff, residents and family members, led to a welcome surge in popularity of sessions. Residents reported that they looked forward to 'Moose' sessions as a vital part of their week. This service has also been mentioned favourably in Care Inspectorate reports.

Outreach services

During the year, around 250 individual one-to-one sessions were held through this new approach. The charity has a strategic priority of making its services more accessible to more people across Edinburgh, particularly those from lower socioeconomic areas. In response, and with additional funding secured, several new outreach services were successfully rolled out across the city:

- *Heart of Midlothian Innovation Centre* – This new project delivered weekly digital skills group and individual sessions in a relaxed setting, purpose-built with community learning in mind. Here, people from across West Edinburgh enjoyed introductions to, and coaching on, how to make digital technology a valuable part of their lives, safely and in ways which tangibly benefit their lives.
- *Heart of Newhaven Community* – ACE IT partnered with this new community setting in the former Victoria Primary School. Each Wednesday morning, the charity's outreach workers and volunteers offered one-to-one digital skills coaching to older people from North Edinburgh.

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- *Libertus* – Here, ACE IT outreach workers were able to support day centre users in Southeast Edinburgh become digitally included, to access medical services, entertainment and make social connections.
- *Hanover Housing* - In March 2023 the charity began a new outreach service with Hanover Housing Association in Edinburgh to assist those living in sheltered accommodation to use digital services.
- *Police Scotland Pop-Up Events* - The charity worked with Police Scotland throughout the year to deliver 'Shut Out Scammers' events at retail locations across Edinburgh, speaking with members of the public and spreading awareness of the tools available and ACE IT services on offer to help people stay safer online.

Online Safety presentations with Q&A sessions

Feedback collected by the charity showed that staying safe online and concern about being scammed is the number one issue for existing learners and the public. In September 2022, we hosted an online safety and scams awareness seminar. A follow-up question and answer session and feedback showed this was of real value to attendees. With 87 people in attendance, this marked the highest-attended single event in the charity's history and demonstrates the high demand for this type of information. Further online safety sessions took place throughout the year including a session as part of Cyber Scotland Week.

Work Wise Training

Opened up to anyone over 50 wanting support to return to work, this 6-week course helped 18 individuals brush up on digital skills including coaching on email, looking for jobs online, creating a CV and using general Microsoft Office packages.

2.4 Communication and Feedback

The Communication and Engagement Subcommittee and the Communications Coordinator took the lead in spreading the word on charity's purposes and its latest activities.

Communication and Engagement

To reach wider audiences and understand the needs of the communities in which the charity works, the charity participated in service provider forums and community groups facilitated by EVOG and the City of Edinburgh Council. The charity also contributed to discussions with the Edinburgh Wellbeing Pact, the Edinburgh Communities Mental Health and Wellbeing Fund and Thrive to facilitate collaborative working and new partnership arrangements.

The ACE IT website and social media channels are actively managed, and a monthly newsletter provided to support a strong online presence. This was improved by extensive work to establish warm media contacts and increase awareness amongst local politicians on the charity's purpose and activities.

The trustees understand that, by the very nature of the charity's work, a large portion of our target beneficiaries are not yet online. In response, marketing continued to include traditional physical methods, with ACE IT promotional flyers and posters appearing in over 250 locations. The charity's online visibility was further complemented by recommendations from satisfied learners. 'Word of mouth' is one of the most common responses to 'How did you hear about us' feedback gathering.

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Employees, volunteers and trustees attended in-person events such as the Meadows Festival and Edinburgh Volunteer Recruitment Fair to spread the word of ACE IT's services and to support learner and volunteer recruitment.

Feedback from our learners

Feedback was collected through electronic and paper surveys. Some of the key feedback included:



Case studies helped illustrate how funds received were utilised and learners' journeys and achievements. These highlighted the continued value and positive impact the charity's team had on individual learners who gained digital skills and improved access to online services through attendance at personalised coaching sessions.

In addition to the aggregated quantitative measures above, we also placed great emphasis on understanding the experience of each individual learner and what impact our support had on them. A range of example quotes from our learners is shown below:

"It's very reassuring to know that ACE IT is here as I dread being unable to make technology work properly and having to find someone who I can trust – ACE IT provides that trust".

"Getting increasingly confident in trying things for myself. Learning all the time how much there is to learn, and the digital world is moving so fast I'll never keep pace but with ACE IT's help, I'm trying!"

“The way I am spoken to at each session is improving my confidence in tackling things for myself”

“I’m infinitely grateful for this wonderful service. Thank you”

“Wonderful organisation. Very, very kind, sympathetic, and competent helpers. Thank you”

“Both coaches were very patient and solved my problem. I will be able to do this for myself in future. What would I do without you?”

“Very well organised organisation. Very approachable staff who tailor to client’s needs”

2.5 Fundraising

The Fundraising Subcommittee met regularly to ensure positive ongoing relationships with each of the charity's existing funding partners. The subcommittee also managed a database of potential sources of new funds and submitted proposals to potential new funders which shared the charity’s core principles around empowering older people to improve their own wellbeing through use of digital services. The subcommittee also prepared regular reports on what impact specific funding achieved and how funds were spent. This activity saw the charity bolstered by new funding as detailed further in section 3.

Restricted Funding Awards

During the year the charity gratefully received continued funding from Edinburgh Integration Joint Board for Edinburgh Health & Social Care Partnership (EIJB). The charity very much appreciated the continued recognition of the value of its work and the continuation of funding which commenced back in 2019. This grant supported a significant portion of our core costs related to staffing, premises, promotion and marketing, IT maintenance and other costs.

The charity had previously identified a need to further diversify and broaden its funding streams. Achieving this would also support expansion of service delivery to meet growing need for digital inclusion activity in the community. The Fundraising Subcommittee secured grants to support the recruitment of new staff members, to increase working hours of existing staff, the purchase of new equipment and to hire facilities to hold learning sessions. Throughout the year, the charity was grateful to be awarded:

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- £13,723 by the Communities Mental Health & Wellbeing Fund Year 2. This allowed the charity to continue the funding of the administration coordinator, increasing the charity's capacity to deliver one-to-one digital skills coaching to older people from Edinburgh to positively impact their mental health and wellbeing.
- £7,000 by Thrive Capacity to Collaborate funding. This helped build new collaborative partnerships with like-minded organisations across Edinburgh to support many older people to have 'More Good Days'.
- £1,866 from Edinburgh & Lothian Trust Fund to support the purchase of additional equipment to be used across our outreach work and particularly within our Moose in the Hoose sessions across Edinburgh care homes.
- £42,700 from Queensberry House Trust 25th Anniversary Grants Programme. This allowed the charity to recruit a second outreach worker, increase the hours of existing staff members, purchase additional equipment and furniture. This has further supported the increase of outreach across Edinburgh in community settings and within care homes.
- £198,000 over 3 years from The National Lottery Community Fund which allowed the charity to recruit a third outreach worker, pay additional hours for existing staff members, purchase vital equipment and hire premises for service delivery. This all supported the delivery of new project work in Edinburgh and Midlothian.

Unrestricted Funding Awards

The charity was also very grateful to receive unrestricted funds through donations made by learners and members of the public including:

- The Misses Robinson Charitable Trust which very generously continued their support of ACE IT services with an increased donation of £7,000 in August 2022.
- £5,000 from Geraldine Fitzpatrick Charitable Trust in January 2023. The Trust's Chair paid a visit to ACE IT to see how the charity had progressed in the 20 years since he was personally involved in setting up ACE IT and served as the charity's inaugural Chair.

In addition, the charity received numerous individual donations from learners and other members of the public. All the charity's services are provided free of charge and any donations are made entirely at the individual's discretion.

2.6 People and Governance

The HR Subcommittee oversaw the recruitment, remuneration, management, learning and development for employees, volunteers, and trustees. A year-round learning and development programme provided opportunities for the wider team to enhance their skills and understanding of learners' needs. The programme included external training events provided by EVOC, Scottish Council for Voluntary Organisations and others covering a wide range of topics, such as volunteer supervision, coaching skills and writing effective case studies.

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Changes to the employee base in 2022-23

The charity appointed a second Outreach Worker in December 2022 to bolster the resource required to increase outreach services across Edinburgh. Her background in occupational therapy is proving invaluable in helping assess the needs of our learners. New outreach volunteers were recruited to support this expansion (detailed in 2.2 above).

Additional funding also enabled the working hours of existing employees to be increased to meet rising demand for the charity's services and to offer project work at more days and times of the week, in more locations. As at 31 March 2023, the charity had a total of 7 employees. In addition, there were 25 volunteers. The charity is hugely grateful to its volunteers and local partners for their ongoing support and dedication.

Changes to trustees in 2022-23

At the 2021-22 AGM in November 2022, then Chair Glenda M Watt OBE, completed six years of service with ACE IT and formally retired from the charity. Glenda was instrumental in helping build ACE IT to the successful charity it now is, and the members, trustees and employees were very grateful for all her efforts. At the same meeting existing trustee David Bell was elected the new chair.

In early 2023 two existing trustees, Claire Stocks and Ciara Mitchell, regrettably resigned from the charity due to other commitments. The charity thanked them for their input and wished them well. Recruitment efforts to strengthen the trustee base commenced early in 2023. Three prospective new trustees will be put forward for approval at the 2022-23 AGM.

Employee Salaries & Benefits

The charity complies with its auto-enrolment requirements and all employees are entitled to join a defined contribution scheme operated by NEST (National Employment Payment Trust).

Through the course of the year, all employees were paid at, or above, the Scottish real living wage rate.

3. Financial Review

3.1 Financial Position

Results for the year ended 31 March 2023 are given in the Statement of Financial Activities on page 15. The assets and liabilities are detailed on the Balance Sheet on page 17.

The Statement of Financial Activities shows:

- A net surplus of £46,854 (2022 deficit £6,387)

The surplus is due to timing differences between when grant money was received and when it was/will be spent, specifically:

- Differences in the timing of the payments from the **National Lottery Community Fund** and the corresponding expenditure led to us carrying forward £13,582 to cover costs to be incurred in 2023-24. This grant provides significant funding to support the growth of our service (including more than 80 hours per week of additional staff hours) and covers a three-year period until end September 2025; all of this funding will be fully utilised within the 3-year period
- The entire grant from **Queensberry House Trust** was received in 2022-23 but more than 60% of this will cover spending in 2023-24. This funding is also helping us to accelerate our growth activity, including creating an additional outreach role. The majority of this funding will be used before end August 2023, with the balance funding the outreach role until end 2023-24
- The latest **Communities Mental Health & Wellbeing Fund** grant is included as income in 2022-23, but again the associated costs will only be incurred in 2023-24.

At the start of 2022-23, we also carried forward some funding from 2021-22 to cover costs in 2022-23, notably the initial Communities Mental Health & Wellbeing award and the final two months of the Bank of Scotland Reach award. Overall, had income and costs been aligned to our reporting years, a much smaller surplus of £8,076 would have been reported for 2022-23 and this presents a more accurate picture of the financial performance for 2022-23.

- Total reserves of £100,129 (unrestricted funds £41,925, and restricted funds £58,204)

The level of unrestricted reserves has increased in 2022-23. This has been necessary as our core running costs have increased and our reserves policy (see 3.2 below) is based on these costs. The level of unrestricted reserves at the end of 2022-23 represents 3.0 months of core running costs and complies with our reserves policy (this figure was 3.4 at the end of 2021-22).

These results have been delivered through the ongoing operation of our Financial Controls Policy, particularly in relation to cost control, with oversight from the Finance Subcommittee

3.2 Reserves Policy

With a sizeable portion of our funding coming from grants, the trustees are aware of the need to accumulate unrestricted funds to help reduce risk and overcome situations arising from any potential anticipated or unanticipated difficulty, including the contingency of dissolution. The charity aims to maintain unrestricted funds at a level equivalent to at least three months' core running costs.

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3.3 Plans for the Future

As described in section 2.1, the charity is in the second year of its defined strategy for growing the services offered up to 2026. Delivery of this strategy, in particular the “more” aspect, requires funding to deliver the additional services and potentially expand outside of Edinburgh to meet demand. As noted earlier in this report, the charity was very fortunate to receive significant funding from three major sources – EIJB, National Lottery Community Fund and Queensberry House Trust – and a second year of funding from the Community Health & Wellbeing Fund.

These funding awards combine to provide us with a great deal of financial stability in the short term and in particular, provides certainty over the operational plan for 2023-24. However, looking forward from 2024-25, if we are to continue to operate the expanded service that is now delivering improved outcomes for our learners, and to consider further expansion, we will need to attract additional funds from additional sources. This is the primary purpose of the fundraising activity that we are undertaking.

3.4 Financial Contributions

The trustees are always grateful for the generosity of funders and to individuals and organisations who make donations to the charity. In addition to the funders list above in section 3.3 and donations from a number of individuals, the charity’s work during 2022-23 has also been enabled through grants and donations from:

- Misses Robinson Charitable Trust
- Thrive Capacity to Collaborate Fund
- Geraldine Fitzpatrick Charitable Trust
- Edinburgh & Lothian Trust Fund.
- The estate of John Docherty (former trustee).

3.5 Trustees’ Responsibilities in relation to the Financial Statements

The trustees are responsible for preparation of the Annual Report including the financial statements for each financial year, in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005

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and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by trustees and signed on their behalf by:

A handwritten signature in black ink that reads "David Bell". The signature is written in a cursive style with a large initial 'D' and 'B'.

David Bell
Chair

Date: Monday 13th November 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACE IT SCOTLAND SCIO FOR THE YEAR ENDED 31 March 2023

I report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 15 - 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements 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 2006 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.



ELIZABETH ANNE ADRAIN FCCA

Date: Monday 13 November 2023

Address: 6 Pitbauchlie Bank, Dunfermline, Fife KY11 8DP

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STATEMENT OF FINANCIAL ACTIVITIES for the year to 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOME FROM:					
Donations and legacies	2	15,783	158,381	174,164	85,709
Charitable activities	2	192	-	192	504
Investments	2	253	-	253	39
TOTAL INCOME		16,228	158,381	174,609	86,252
EXPENDITURE ON:					
Charitable activities	4,15	7,568	120,187	127,755	92,639
TOTAL EXPENDITURE		7,568	120,187	127,755	92,639
NET SURPLUS/ (DEFICIT) IN THE YEAR BEFORE TRANSFERS		8,660	38,194	46,854	(6,387)
Gross transfers between funds	8	-	-	-	-
NET MOVEMENT IN FUNDS		8,660	38,194	46,854	(6,387)
Total funds brought forward		33,265	20,010	53,275	59,662
TOTAL FUNDS CARRIED FORWARD		41,925	58,204	100,129	53,275

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Scottish Charity No SC036315
The notes on pages 18 -26 form part of these financial statementsⁱ

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STATEMENT OF FINANCIAL ACTIVITIES for the PRIOR YEAR to 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME FROM:					
Donations and legacies	2	10,705	75,004	85,709	109,783
Charitable activities	2	504	-	504	345
Investments	2	39	-	39	58
TOTAL INCOME		11,248	75,004	86,252	110,186
EXPENDITURE ON:					
Charitable activities	4,15	6,161	86,478	92,639	85,281
TOTAL EXPENDITURE		6,161	86,478	92,639	85,281
NET (DEFICIT)/SURPLUS IN THE YEAR BEFORE TRANSFERS		5,087	(11,474)	(6,387)	24,905
Gross transfers between funds	8	-	-	-	-
NET MOVEMENT IN FUNDS		5,087	(11,474)	(6,387)	24,905
Total funds brought forward		28,178	31,484	59,662	34,757
TOTAL FUNDS CARRIED FORWARD		33,265	20,010	53,275	59,662

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Scottish Charity No SC036315
The notes on pages 18 - 26 form part of these financial statements

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BALANCE SHEET AT 31 March 2023

FIXED ASSETS	Notes	2023 £	2022 £
Tangible assets	5	-	-
CURRENT ASSETS			
Debtors	6	335	291
Cash in bank and in hand		103,969	57,713
		<u>104,304</u>	<u>58,004</u>
Creditors: amount falling due within one year	7	4,175	4,729
NET CURRENT ASSETS		<u>100,129</u>	<u>53,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100,129</u>	<u>53,275</u>
FUNDS			
Restricted funds	8	58,204	20,010
Unrestricted funds	8	41,925	33,265
		<u>100,129</u>	<u>53,275</u>

These financial statements were approved by the Trustees on 13th November 2023



Chairperson – David Bell

Date: Monday 13th November 2023

Scottish Charity No SC036315
The notes on pages 18 -26 form part of these financial statements

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with:

- The charity's constitution;
- The Charities and Trustee Investment (Scotland) Act 2005;
- The Charities Accounts (Scotland) Regulations 2006 (as amended);
- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACE IT Scotland SCIO constitutes a public entity under FRS 102.

The financial statements are prepared:

- In sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
- Under the historic cost convention with items recognised at either cost or at transaction value, unless otherwise stated in the accounting policy note.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has or can acquire adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of the financial statements.

Charitable Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund.

Funds received for a specific purpose are treated as restricted funds until such times as the restriction is lifted. When this occurs, the relevant funds are transferred from restricted funds to unrestricted funds. Deficit balances on any restricted fund will be met by transfer of unrestricted funds.

Income

Income, including grants, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt, other donations are recognised once the charity has been notified of the donation, unless performance conditions require the deferral of the amount. Income Tax recoverable in relation to donations received under Gift Aid are recognised at the time of receipt.

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

ACCOUNTING POLICIES (cont'd)

Expenditure

Expenditure is recognised when a liability is incurred. A detailed breakdown of expenditure is detailed in Note 15.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Direct costs are those relating to a particular activity and are allocated directly to that activity. Indirect costs are those which cannot be allocated directly to a particular activity and are apportioned among activities based on a reasonable assessment of their usage of, and contribution to, such costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Tangible Fixed Assets

Individual fixed assets costing £500 (£1,000 for IT equipment) or more are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as follows:

	Period	Principal annual rate
IT equipment	Year of purchase	100%
Office furniture	5 years	20%

To recognise the increase in cost of IT equipment, such as laptops, and the rapid change in technology, the level for capitalisation of IT equipment has been raised from £500 to £1,000. The impact during the year was that the full cost of two laptops (£1,400) is reflected in equipment costs rather than depreciating through the Income and Expenditure Account over the life of these assets. There was no impact on previous years.

Cash at Bank and In-Hand

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

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments initially recognised at transaction value and subsequently measured at their settlement value. Financial assets classified as receivable within year are not amortised.

Operating Leases

Rentals payable under operating leases are charged to income on a straight-line basis over the term of the lease.

Retirement Benefits

All employees are entitled to join a Defined Contribution scheme operated by NEST. Payments to the pension scheme are charged as an expense as they fall due.

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

2. SURPLUS/DEFICIT IS STATED AFTER CHARGING

	2023 £	2022 £	
Depreciation of tangible fixed assets and after crediting:	-	-	
	2023		
	Unrestricted £	Restricted £	Total £
Donations and Legacies 2023			
Lessons/outreach donations	3,019	-	3,019
Other donations	12,264	-	12,264
Legacies	500	-	500
Grants	-	158,381	158,381
	<u>15,783</u>	<u>158,381</u>	<u>174,164</u>
	2022		
	Unrestricted £	Restricted £	Total £
Donations and Legacies 2022			
Lessons/outreach donations	1,335	-	1,335
Other donations	9,370	-	9,370
Legacies	-	-	-
Grants	-	75,004	75,004
	<u>10,705</u>	<u>75,004</u>	<u>85,709</u>

Details of grants received can be found in Note 8.

Charitable Activities

	2023 £	2022 £
Fundraising	-	-
Events	-	-
Workshop hosting	-	250
Royalties (Note 3)	192	254
	<u>192</u>	<u>504</u>
Investments		
Bank interest	<u>253</u>	<u>39</u>

3. LOST SONGS OF ST KILDA

The Lost Songs of St Kilda is a collection of music from the Scottish archipelago of St Kilda recorded by Trevor Morrison. These recordings were gifted to the charity as a thank you and at that time the value of these songs was uncertain. On 8 September 2016, a licence agreement was signed with DECCA, a division of Universal Music Operations Ltd, allowing them to utilise these recordings. A CD was then produced and launched. The term of the licence is 15 years, with an option to renew for a further 15 years. If DECCA opt to renew the licence, a minimum of £1,500 will be due to the charity.

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

4. GOVERNANCE COSTS

Charitable expenditure includes governance costs which are assessed as follows:

	2023	2022
	£	£
Employment costs	8,417	7,555
Meeting costs	178	781
Telephone	-	7
Printing & postage	-	64
Miscellaneous	30	30
	<u>8,625</u>	<u>8,437</u>

5. TANGIBLE FIXED ASSETS

Computers and Equipment

Cost:	2023	2022
	£	£
As at 1 April 2022	-	21,927
Disposals	-	(21,927)
As at 31 March 2023	<u>-</u>	<u>-</u>

Depreciation:

As at 1 April 2022	-	21,927
Disposals	-	(21,927)
As at 31 March 2023	<u>-</u>	<u>-</u>

Net Book Value

As at 31 March 2023	<u>-</u>	<u>-</u>
As at 31 March 2022	<u>-</u>	<u>-</u>

6. DEBTORS

	2023	2022
	£	£
Due within one year		
Other debtors	-	-
Prepayments and accrued income	335	291
	<u>335</u>	<u>291</u>

7. CREDITORS – amounts falling due within one year

	2023	2022
	£	£
Sundry creditors	2,367	3,440
Accruals	1,808	1,289
	<u>4,175</u>	<u>4,729</u>

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

8. FUNDS OF THE CHARITY

	As at 31March 2022	Incoming Resources	Resources Expended	Transfer of Funds	As at 31March 2023
	£	£	£	£	£
Restricted Funds					
Edinburgh Integration Joint Board	4,701	64,092	(68,447)	-	346
Bank of Scotland Foundation - Reach	5,878	-	(5,878)	-	-
Thrive Capacity to Collaborate	-	7,000	(3,700)	-	3,300
CMHWF*	9,431	13,723	(9,431)	-	13,723
E<F**	-	1,866	(1,395)	-	471
National Lottery***	-	29,000	(15,418)	-	13,582
Queensberry House Trust	-	42,700	(15,918)	-	26,782
	20,010	158,381	(120,187)	-	58,204
Unrestricted Funds	33,265	16,228	(7,568)	-	41,925
	53,275	174,609	(127,755)	-	100,129

Prior year	As at 31March 2021	Incoming Resources	Resources Expended	Transfer of Funds	As at 31March 2022
	£	£	£	£	£
Restricted Funds					
Edinburgh Integration Joint Board	8,742	62,225	(66,266)	-	4,701
Bank of Scotland Foundation - Reach	22,742	-	(16,864)	-	5,878
CABLF****	-	3,348	(3,348)	-	-
CMHWF*	-	9,431	-	-	9,431
	31,484	75,004	(86,478)	-	20,010
Unrestricted Funds	28,178	11,248	(6,161)	-	33,265
	59,662	86,252	(92,639)	-	53,275

*Communities Mental Health & Wellbeing Fund

** Edinburgh & Lothian Trust Fund

*** The National Lottery Community Fund

****Community Based Adult Learning Fund

Unrestricted funds for the year to 31 March 2023 include donations from the Misses Robinson Charitable Trust of £7,000 (2022 £3,500), Geraldine Kirkpatrick Trust £5,000 (2022 £nil) and a Souter Charitable Trust award £nil (2022 £3,000). The funds also include a legacy of £500 from the estate of the late John Docherty, a former trustee and volunteer of the charity.

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

9. ANALYSIS OF FUND BALANCES

	2023		Total
	Unrestricted	Restricted	£
	£	£	£
Bank and cash balances	42,064	61,905	103,969
Other net current liabilities	(139)	(3,701)	(3,840)
Fixed assets	-	-	-
	<u>41,925</u>	<u>58,204</u>	<u>100,129</u>

Prior Year

	2022		Total
	Unrestricted	Restricted	£
	£	£	£
Bank and cash balances	33,803	23,910	57,713
Other net current liabilities	(538)	(3,900)	(4,438)
Fixed assets	-	-	-
	<u>33,265</u>	<u>20,010</u>	<u>53,275</u>

10. STAFF MEMBERS

	2023	2022
	£	£
Employment Costs		
Salaries	92,008	69,492
Social security costs	852	98
Pension costs	1,591	1,141
	<u>94,451</u>	<u>70,731</u>

The average monthly number of staff members during the year 6.3

One staff member works full time, with the remainder working part-time

Defined contribution pension scheme: an auto-enrolment pension scheme is operated for employees, being provided by NEST. The assets of the pension scheme are held separately from those of the charity in an independently administered fund. The scheme had five members in the financial year.

No staff members received in excess of £60,000 during the year.

11. TRUSTEES REMUNERATION AND EXPENSES

None of the trustees (or any person connected with them) received any remuneration or benefits during the year. Expenses incurred on behalf of the charity £nil (2022 £24 for telephone and postage were reimbursed during the year to the former Treasurer).

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

12. FINANCIAL COMMITMENTS

The charity had no capital commitments at 31 March 2023.

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under a non-cancellable operating lease, which fall due as follows:

	2023	2022
	£	£
Land & Buildings,		
Within one year	13,200	13,200
Within two and five years	-	-

This lease expires on 31 March 2024 and an extension to this has been informally agreed. It is expected that formal agreement will be reached early in 2024.

13. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year (2022 – none).

14. TAXATION

The company has recognised charitable status from HMRC. There is no tax charge in the accounts.

15. DETAILED INCOME AND EXPENDITURE ACCOUNT

A detailed income and expenditure account for years to 31 March 2023 and 2022 are included at pages 25 and 26 respectively.

Please note that the following abbreviations are used for Funders:

- EIJB – The Edinburgh Integration Joint Board for Edinburgh Health & Social Care Partnership
- BOS Reach – Bank of Scotland Foundation Reach
- CBALF – Community Based Adult Learning Fund
- CMHWF – Communities Mental Health and Wellbeing Fund
- E<F – Edinburgh & Lothian Trust Fund
- Thrive – Thrive Capacity to Collaborate
- National Lottery – The National Lottery Community Fund
- Queensberry House – Queensberry House Trust 25th Anniversary Grants Programme

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

15. INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR TO 31 MARCH 2023

	Unrestricted Funds		Restricted Funds							Total Funds 2023	Total Funds 2022	
	General Total		BOS					National	Queensberry			Total
			EIJB	Reach	Thrive	CMHWF	E<F	Lottery	House			
£	£	£	£	£	£	£	£	£	£	£	£	
INCOME												
Grants: Core	0	0	64,092	0	0	0	0	0	0	64,092	64,092	62,225
Other	0	0	0	0	7,000	13,723	1,866	29,000	42,700	94,289	94,289	12,779
Lessons	3,019	3,019	0	0	0	0	0	0	0	0	3,019	1,215
Outreach & events	0	0	0	0	0	0	0	0	0	0	0	120
Other donations	12,514	12,514	0	0	0	0	0	0	0	0	12,514	8,670
Gift Aid	250	250	0	0	0	0	0	0	0	0	250	700
Fundraising	0	0	0	0	0	0	0	0	0	0	0	0
Sundry	0	0	0	0	0	0	0	0	0	0	0	250
Royalties	192	192	0	0	0	0	0	0	0	0	192	254
Interest received	253	253	0	0	0	0	0	0	0	0	253	39
Total Income	16,228	16,228	64,092	0	7,000	13,723	1,866	29,000	42,700	158,381	174,609	86,252
EXPENDITURE												
Salaries	5,491	5,491	52,078	3,782	2028	9,291	0	9,871	9,471	88,517	92,008	69,492
Employers NIC	34	34	226	0	0	0	0	310	282	818	852	98
Pensions	72	72	828	82	41	140	0	208	222	1,519	1,591	1,141
Staff & volunteer training	0	0	210	0	0	0	0	0	0	210	210	885
Recruitment costs	0	0	0	0	0	0	0	309	1,024	1,333	1,333	610
Volunteer expenses	0	0	683	0	0	0	0	972	0	1,655	1,655	372
Travel expenses	0	0	317	0	73	0	0	0	0	390	390	46
Provisions	0	0	302	0	570	0	0	0	0	872	872	112
Rent	1,118	1,118	5,899	2,014	48	0	0	3,750	3,750	15,481	16,579	11,252
Other property costs	7	7	79	0	0	0	0	0	0	79	86	112
Insurance	56	56	501	0	0	0	0	0	0	501	557	489
IT maintenance	516	516	4,643	0	0	0	0	0	0	4,643	5,159	4,829
Equipment/consumables	0	0	160	0	825	0	1,395	0	1,169	3,549	3,549	1,502
Promotions	0	0	838	0	117	0	0	0	0	955	955	280
Post, print etc	55	55	518	0	0	0	0	0	0	518	573	465
Telephone	49	49	533	0	0	0	0	0	0	533	582	510
Miscellaneous	63	63	0	0	0	0	0	0	0	0	63	90
Professional services	70	70	634	0	0	0	0	0	0	634	704	552
Independent examination	0	0	0	0	0	0	0	0	0	0	0	0
Bank interest & charges	37	37	0	0	0	0	0	0	0	0	37	-198
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure	7,568	7,568	68,447	5,878	3,700	9,431	1,395	15,418	15,918	120,187	127,755	92,639
NET SURPLUS	8,660	8,660	-4,355	-5,878	3,300	4,292	471	13,582	26,782	38,194	46,854	-6387
Transfer of Funds	0	0	0	0	0	0	0	0	0	0	0	0
Funds brought forward	33,285	33,285	4,701	5,878	0	9,431	0	0	0	20,010	53,275	59,662
FUNDS CARRIED FORWARD	41,925	41,925	346	0	3,300	13,723	471	13,582	26,782	58,204	100,129	53,275

ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

16. INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR TO 31 MARCH 2022

	Unrestricted Funds		Restricted Funds					Total Funds 2022	Total Funds 2021
	General Total		BOS -						
	£	£	EIJB	Reach	CBALF	CMHWF	Total	£	£
INCOME									
Grants: Core	0	0	62225	0	0	0	62225	62225	62225
Other	0	0	0	0	3348	9431	12779	12779	36947
Lessons	1215	1215	0	0	0	0	0	1215	0
Telephone helpline	0	0	0	0	0	0	0	0	980
Outreach & events	120	120	0	0	0	0	0	120	360
Other donations	8670	8670	0	0	0	0	0	8670	9271
Gift Aid	700	700	0	0	0	0	0	700	0
Fundraising	0	0	0	0	0	0	0	0	0
Sundry	250	250	0	0	0	0	0	250	0
Royalties	254	254	0	0	0	0	0	254	345
Interest received	39	39	0	0	0	0	0	39	58
Total Income	11248	11248	62225	0	3348	9431	75004	86252	110186
EXPENDITURE									
Salaries & fees	3836	3836	47553	15477	2626	0	65656	69492	56020
Employers NIC	0	0	0	0	98	0	98	98	0
Pensions	58	58	667	337	79	0	1083	1141	908
Staff & volunteer training	0	0	340	0	545	0	885	885	135
Recruitment costs	610	610	0	0	0	0	0	610	460
Volunteer expenses	0	0	372	0	0	0	372	372	387
Travel expenses	0	0	46	0	0	0	46	46	0
Provisions	0	0	112	0	0	0	112	112	0
Rent	1050	1050	9152	1050	0	0	10202	11252	7317
Other property costs	11	11	101	0	0	0	101	112	0
Insurance	49	49	440	0	0	0	440	489	436
IT maintenance	467	467	4362	0	0	0	4362	4829	5034
Equipment/consumables	0	0	1502	0	0	0	1502	1502	11365
Promotions	0	0	280	0	0	0	280	280	768
Post, print etc	93	93	372	0	0	0	372	465	963
Telephone	85	85	425	0	0	0	425	510	920
Miscellaneous	5	5	85	0	0	0	85	90	232
Professional services	95	95	457	0	0	0	457	552	336
Independent examiner's fee	0	0	0	0	0	0	0	0	0
Bank interest & charges	-198	-198	0	0	0	0	0	-198	0
Depreciation	0	0	0	0	0	0	0	0	0
Total Expenditure	6161	6161	66266	16864	3348	0	86478	92639	85281
NET DEFICIT	5087	5087	-4041	-16864	0	9431	-11474	-6387	24905
Transfer of Funds	0	0	0	0	0	0	0	0	0
Funds brought forward	28178	28178	8742	22742	0	0	31484	59662	34757
FUNDS CARRIED FORWARD	33265	33265	4701	5878	0	9431	20010	53275	59662