



# ACE IT

Helping people over 50 access  
the digital world

**ACE IT SCOTLAND SCIO**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

**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 2024.

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 reporting period were as follows:

David Bell, Chair  
Mike Reid, Treasurer  
Graham Golding  
Tony Wringe (Resigned October 2023)  
Ruth Ndjoba-Sieland (Appointed May 2023)  
John Murray (Appointed May 2023)  
John Lauder (Appointed May 2023)

#### **ACE IT Scotland SCIO**

25 Nicolson Square  
Edinburgh EH8 9BX

#### **Bankers**

Bank of Scotland  
PO Box 1000  
BX2 1LB

#### **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

## **ACE IT SCOTLAND SCIO**

### **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 can have 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.

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 members at the next Annual General Meeting.

New trustees are briefed by the Chair and the Manager on their legal obligations, the charity's code of conduct, the content of the charity's 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.

Potential 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.

## ACE IT SCOTLAND SCIO

### 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 the charity's premises or externally.
- delivery of the Moose in the Hoose service comprising weekly sessions for residents of care homes across Edinburgh.

## 2. Business Review 2023-24

### 2.1 The Charity's 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 and Midlothian
- **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 2023-24. 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 2023-24, incoming new enquiries from members of the public and local organisations continued to grow, achieving yet another all-time high.

## ACE IT SCOTLAND SCIO

ACE IT continues to enjoy and grow good relationships with dozens of external stakeholders who provide referrals from across the city. These include occupational health teams, GP practices, housing associations, homelessness charities, Police Scotland, job centres, advice services, community centres, EVOG and Volunteer Edinburgh.

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

- increase its focus on making services more local to people living in poorer socioeconomic areas.
- pro-actively target recruitment of new volunteers from a range of backgrounds. In 2023-24, one-to-one digital skill coaching sessions were delivered in Ukrainian, Urdu, Mandarin, Cantonese and Egyptian Arabic.

### 2.3 Services Delivered

#### One-to-one digital coaching sessions at ACE IT HQ and Community Outreach

The charity held a record 900 individual one-to-one sessions at the 25 Nicolson Square office headquarters. Additional funding facilitated the one-off purchase of new equipment to create three dedicated coaching bays. These new spaces provide a more private, quiet setting for volunteers and learners to work together. This has also resulted in a reduction in the charity's reliance on external room hire.

Additional short-term funding also allowed the charity to recruit a third community outreach worker. This resulted in a significant expansion of the charity's community outreach services across Edinburgh and saw the charity provide 719 sessions to 273 individual learners across Edinburgh and Midlothian. Sessions were delivered in 14 different community settings, connecting with many community partners including:

- Heart of Newhaven
- Hearts Innovation Centre
- Gilmerton Community Centre
- Volunteer Edinburgh
- Space to Be at the Gyle
- YMCA
- Scottish Veterans
- Royston Wardieburn Community Centre
- Priestfield Healthy Living Club

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### Moose in the Hoose digital activities sessions

One of the most significant accomplishments this year has been the marked increase in attendance at the charity's Moose in the Hoose sessions which grew from 714 care home attendances in 2022-23 to 1,685 in 2023-24.

Despite challenges, such as extended cancellations at Davidson House and numerous illnesses causing care homes to close to visitors, the charity's staff and volunteers have worked tirelessly to more than double the number of individual residents participating in Moose in the Hoose. This has been achieved by increasing the number of care homes in the programme to five, tweaking the charity's service delivery methods and working closely with the charity's care home partners to tailor sessions to the individual resident's circumstances. This surge in attendance has allowed the charity to introduce more variety into its sessions, making them increasingly engaging.

A particularly noteworthy addition has been the increased initiation of video calls between residents and geographically distant family members. This initiative is a weekly highlight for residents and their families. The charity's staff play a vital role in facilitating these video calls, as well as exchanging voice messages and sharing printed pictures that staff and volunteers help to display on the resident's wall or in scrapbooks. The success of this initiative is exemplified by individuals' determination to participate. Eagerness to join Moose in the Hoose sessions serves as both inspiration and motivation, highlighting the profound impact the charity's programme has on residents' wellbeing.

Positive feedback from care home activities coordinators has highlighted Moose's impact on their residents. The Inchview care home manager noted that in a busy weekly schedule, Moose in the Hoose ranked among residents' favourite activities. Residents eagerly remembered and looked forward to Moose sessions, despite many having dementia. She also observed cognitive improvements due to stimulating activities on digital devices, and even noted physical benefits as residents engaged in dancing and singing along to songs. The charity's staff and volunteers were also praised for their patience, friendliness, and ability to bring laughter to the residents, which the manager emphasised as incredibly important.

The Ferrylee care home manager echoed how positive the sessions were and how stimulating they were for her residents. She even went on to state that, recently, a resident was receiving a visitor from her family when she simply got up and left as it was "Moose in the Hoose time."

### Police referrals and Shut Out Scammers

ACE IT has been proud to support Police Scotland in delivering pop-up information events within shopping centres across Edinburgh to provide members of the public with advice on staying safe online and knowing how to recognise and importantly, report attempted scams.

This new collaboration has seen ACE IT receive referrals of victims of online crime directly from police staff. These individuals received one-on-one sessions with volunteers and staff to help them learn how to recognise phishing emails, secure their devices, and manage their digital footprints. This support helped victims regain confidence in using technology. Participants reported feeling empowered and better equipped to navigate the digital world safely. ACE IT's collaboration with the police has ensured timely intervention, preventing further victimisation and fostering a safer online environment.

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### Online safety information sessions

Four events were held across Edinburgh focussing on increasing public awareness of scams and online safety. Sessions have highlighted different kinds of online, postal, telephone and doorstep scams. ACE IT experts advised how to use online banking and shopping services safely and shared other online safety tips.

### **2.4 Communication and Feedback**

The Communication and Engagement Subcommittee and the Communications Coordinator take 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 the charity's target beneficiaries are not yet online. Over the course of the year the charity has placed physical marketing materials in over 300 locations. The charity's online visibility was further complemented by recommendations from satisfied learners. 'Word of mouth' proved to be one of the most common responses to 'How did you hear about us' feedback gathering.

Employees, volunteers and trustees attended in-person events such as Edinburgh Volunteer Recruitment Fair and Scottish Older Peoples Assembly to raise awareness of ACE IT's services and to support learner and volunteer recruitment.

#### Feedback from the charity's learners

Feedback was collected through electronic and paper surveys. Case studies helped illustrate how funds received were utilised and highlighted individual learners' journeys and achievements. These all highlighted the continued value and positive impact 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 the charity's support had on them. A range of recent quotes from the charity's learners is shown below:

*“ I really value the sessions with ACE IT. The coaches are infinitely patient, kind people and don't mind going over the same things. It's such a valuable service.”*

*“ I have been very grateful to have this help, and having it for free has been a real bonus. I appreciate too that as a senior, new to a smart phone, I have not been made to feel like an idiot! ”*

*“ Very helpful sessions. So reassuring to now know how to keep important content safe and secure and really useful tips for the future too. ”*

*“ I am really happy with today. I have learned many things that will help me, I am looking forward to my next appointment. I am going home to try out my new skills. ”*

## 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 3.3 and 3.4.

## 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 mental health first aid, intergenerational working and volunteer management.

### *Changes to the employee base in 2023-24*

The charity appointed a third Outreach Worker in April 2023 to bolster the resource required to increase outreach services across Edinburgh.



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As at 31 March 2024, the charity had a total of 8 employees (5.4 full time equivalent). In addition, there were 37 volunteers. The charity is hugely grateful to its volunteers and local partners for their ongoing support and dedication.

### *Changes to trustees in 2023-24*

In May 2023 three new trustees joined the charity: John Lauder, John Murray and Ruth Njoba-Sieland. Each brought a new perspective and set of skills to the Board. This brought the total number of trustees to seven.

In October 2023, one existing trustee, Tony Wringe, regretfully chose to stand down from the charity due to other commitments. The Board thanked Tony for his efforts and wished him well for the future. The charity ended the year with six trustees.

### *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 2024 are given in the Statement of Financial Activities on page 13. The assets and liabilities are detailed on the Balance Sheet on page 15.

The Statement of Financial Activities shows:

- A net deficit of £19,577 (2022-23 surplus £46,854)

There are always timing differences between when grant money is received and when it is spent, and these differences are factors in whether a charity reports a surplus or a deficit.

For this year's accounts, the entire grant from Queensberry House Trust was received in 2022-23 and accounted for as income last year, but more than 60% of this (£26,782) was spent in 2023-24, including funding an additional outreach role until the end of March 2024.

Taking this and other smaller timing differences into account, had income and costs been aligned to our reporting years, a surplus of £9,862 would have been reported for 2023-24 and this presents a more accurate picture of the financial performance in the year.

- Total reserves of £80,552 (unrestricted funds £51,787 and restricted funds £28,765)

The overall level of reserves has decreased in 2023-24 as the result of spending carried-forward funding grants. Within the overall total, however, the level of unrestricted reserves has increased further in 2023-24, by around £10,000. This increase is necessary as core running costs have increased and the EIJB grant has been reduced for 2024-25 (see 3.3 below).

The charity's reserves policy (see 3.2 below) is based on its running costs. The level of unrestricted reserves at the end of 2023-24 represents 3.6 months of projected running costs and complies with

## **ACE IT SCOTLAND SCIO**

the reserves policy (this figure was 3.0 at the end of 2022-23).

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.

### **3.3 Plans for the Future**

As described in section 2.1, the charity is in the third year of its defined strategy for growing the services offered up to 2026. Delivery of this strategy requires funding to deliver the additional services and expand outside of City of Edinburgh to meet demand. The charity was very fortunate to receive continued significant funding from EIJB, the National Lottery Community Fund and the Communities Health and Wellbeing Fund during 2023-24. These funding awards combined to provide us with a great deal of financial stability in the short term and, in particular, provide certainty over the operational plan for 2024-25.

The changes we have implemented in the first few years of our new strategy have allowed us to deliver improved outcomes to more learners than before, and our aim for 2025-26 and beyond is to continue to offer our expanded range of services. However, we need to be prudent and realistic.

The current funding agreement with EIJB runs until end March 2025; we are very aware of the financial challenges facing local government and indeed the EIJB grant for 2024-25 has been reduced by 10% compared to 2023-24. Additionally, the current 3-year agreement with the National Lottery Community Fund runs until end September 2025. Given the longevity of the charity's relationship with EIJB and the success it has had in attracting significant grants from other funders, the trustees are confident about the ability to attract new funding to replace these awards, and this is the primary focus for the Fundraising Subcommittee.

Operational planning for 2025-26 is well underway and this includes modelling a range of financial scenarios and the impact each of these would have on the charity's ability to deliver services, including how it would need to adapt in terms of reducing costs. Together with the National Lottery funding and the unrestricted reserves we have built up, this planning provides us with financial stability to the end of September 2025. As the charity progresses over the next few months and as the probability of each scenario develops, the trustees will implement identified actions to ensure that the charity remains viable beyond September 2025 and continues to deliver core services to the people in the community who rely on it.

### **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 2023-24 has also been enabled through grants and donations from:

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- Misses Robinson Charitable Trust
- Community Learning and Development Device Fund
- Celtic Lodge of Edinburgh and Leith.

### 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 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:



David Bell  
Chair

Date: 19 August 2024

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACE IT SCOTLAND SCIO FOR THE YEAR ENDED 31 March 2024**

I report on the financial statements of the charity for the year ended 31 March 2024 which are set out on pages 13-24.

### **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: 19 August 2024

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

## ACE IT SCOTLAND SCIO

### STATEMENT OF FINANCIAL ACTIVITIES for the year to 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME FROM:</b>					
Donations and legacies	2	14,104	150,611	164,715	174,164
Charitable activities	2	151	-	151	192
Investments	2	2,825	-	2,825	253
<b>TOTAL INCOME</b>		<b>17,080</b>	<b>150,611</b>	<b>167,691</b>	<b>174,609</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	4,15	2,327	184,941	187,268	127,755
<b>TOTAL EXPENDITURE</b>		<b>2,327</b>	<b>184,941</b>	<b>187,268</b>	<b>127,755</b>
<b>NET (DEFICIT)/ SURPLUS IN THE YEAR BEFORE TRANSFERS</b>					
		14,753	(34,330)	(19,577)	46,854
Gross transfers between funds	8	(4,891)	4,891	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>9,862</b>	<b>(29,439)</b>	<b>(19,577)</b>	<b>46,854</b>
<b>Total funds brought forward</b>		<b>41,925</b>	<b>58,204</b>	<b>100,129</b>	<b>53,275</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>51,787</b>	<b>28,765</b>	<b>80,552</b>	<b>100,129</b>

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 13-24 form part of these financial statements<sup>i</sup>

# ACE IT SCOTLAND SCIO

## STATEMENT OF FINANCIAL ACTIVITIES for the PRIOR YEAR to 31 March 2023

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

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

All income and expenditure derive from continuing activities.

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The notes on pages 13-24 form part of these financial statements

# ACE IT SCOTLAND SCIO

## BALANCE SHEET AT 31 March 2024

<b>FIXED ASSETS</b>	Notes	2024 £	2023 £
Tangible assets	5	-	-
<b>CURRENT ASSETS</b>			
Debtors	6	269	335
Cash in bank and in hand		87,974	103,969
		88,243	104,304
Creditors: amount falling due within one year	7	7,691	4,175
<b>NET CURRENT ASSETS</b>		80,552	100,129
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		80,552	100,129
<b>FUNDS</b>			
Restricted funds	8	28,765	58,204
Unrestricted funds	8	51,787	41,925
		80,552	100,129

These financial statements were approved by the Trustees on 19 August 2024



Chairperson – David Bell

Date: 19 August 2024

Scottish Charity No SC036315  
The notes on pages 13-24 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:

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

#### 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 one 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 (National Employment Savings Trust Corporation). Payments to the pension scheme are charged as an expense as they fall due.

## ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

### 2. (DEFICIT)/SURPLUS IS STATED AFTER CHARGING

	2024	2023
	£	£
Depreciation of tangible fixed assets and after crediting:	-	-
	2024	
	Unrestricted	Restricted
	£	£
<b>Donations and Legacies 2024</b>		Total
		£
Lessons/outreach	3,149	-
Other donations	9,022	-
Just Giving	1,933	-
Legacies	-	-
Grants	-	150,611
	14,104	150,611
	14,104	164,715
	2023	
	Unrestricted	Restricted
	£	£
<b>Donations and Legacies 2023</b>		Total
		£
Lessons/outreach	3,019	-
Other donations	12,264	-
Legacies	500	-
Grants	-	158,381
	15,783	158,381
	15,783	174,164

Details of grants received can be found in Note 8.

### Charitable Activities

	2024	2023
	£	£
Royalties (Note 3)	151	192
	151	192
<b>Investments</b>		
Bank interest	2,825	253

### 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:

	2024	2023
	£	£
Employment costs	10,283	8,417
Meeting costs	237	178
Telephone	-	-
IT costs	789	-
Miscellaneous	132	30
	<u>11,441</u>	<u>8,625</u>

### 5. TANGIBLE FIXED ASSETS

	2024	2023
	£	£
<b>Computers and Equipment Cost:</b>		
As at 1 April 2023	-	-
Disposals	-	-
As at 31 March 2024	<u>-</u>	<u>-</u>
<b>Depreciation:</b>		
As at 1 April 2023	-	-
Disposals	-	-
As at 31 March 2024	<u>-</u>	<u>-</u>
<b>Net Book Value</b>		
As at 31 March 2024	<u>-</u>	<u>-</u>
As at 31 March 2023	<u>-</u>	<u>-</u>

### 6. DEBTORS

	2024	2023
	£	£
<b>Due within one year</b>		
Prepayments and accrued income	269	335
	<u>269</u>	<u>335</u>

### 7. CREDITORS – amounts falling due within one year

	2024	2023
	£	£
Sundry creditors	7,309	2,367
Accruals	382	1,808
	<u>7,691</u>	<u>4,175</u>

## ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

### 8. FUNDS OF THE CHARITY

	As at 31March 2023	Incoming Resources	Resources Expended	Transfer of Funds	As at 31March 2024
	£	£	£	£	£
Restricted Funds					
Edinburgh Integration Joint Board	346	64,092	(69,122)	4,684	-
CLDDF*	-	6,484	(6,484)	-	-
Thrive Capacity to Collaborate	3,300	-	(3,300)	-	-
CMHWF**	13,723	14,135	(13,930)	207	14,135
E&LTF***	471	-	(471)	-	-
National Lottery****	13,582	65,900	(64,852)	-	14,630
Queensberry House Trust *****	26,782	-	(26,782)	-	-
	<u>58,204</u>	<u>150,611</u>	<u>(184,941)</u>	<u>4,891</u>	<u>28,765</u>
Unrestricted Funds	41,925	17,080	(2,327)	(4,891)	51,787
	<u>100,129</u>	<u>167,691</u>	<u>(187,268)</u>	<u>-</u>	<u>80,552</u>

<b>Prior year</b>	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&LTF***	-	1,866	(1,395)	-	471
National Lottery****	-	29,000	(15,418)	-	13,582
Queensberry House Trust*****	-	42,700	(15,918)	-	26,782
	<u>20,010</u>	<u>158,381</u>	<u>(120,187)</u>	<u>-</u>	<u>58,204</u>
Unrestricted Funds	33,265	16,228	(7,568)	-	41,925
	<u>53,275</u>	<u>174,609</u>	<u>(127,755)</u>	<u>-</u>	<u>100,129</u>

\* Community Learning and Development Device Fund 2023

\*\*Communities Mental Health and Wellbeing Fund

\*\*\* Edinburgh & Lothian Trust Fund

\*\*\*\* The National Lottery Community Fund

\*\*\*\*\*Queensberry House Trust 25<sup>th</sup> Anniversary Grants Programme

Unrestricted funds for the year to 31 March 2024 include donations from the Misses Robinson Charitable Trust of £7,000 (2023 £7,000) and the Celtic Lodge of Edinburgh and Leith £2,000 ( 2023 nil). In the previous year, a donation of £5,000 and a legacy of £500 were received from the Geraldine Kirkpatrick Trust and the estate of the late John Docherty, a former trustee and volunteer of the charity, respectively.

## ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

### 9. ANALYSIS OF FUND BALANCES

	2024		Total
	Unrestricted	Restricted	£
	£	£	£
Bank and cash balances	51,941	36,033	87,974
Other net current liabilities	(154)	(7,268)	(7,422)
Fixed assets	-	-	-
	<u>51,787</u>	<u>28,765</u>	<u>80,552</u>

#### Prior Year

	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>

### 10. STAFF MEMBERS

	2024	2023
	£	£
<b>Employment Costs</b>		
Salaries	134,977	92,008
Social security costs	3,094	852
Pension costs	3,248	1,591
	<u>141,319</u>	<u>94,451</u>

The average monthly number of staff members during the year 8

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 seven 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 (2023 nil).

## ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

### 12. FINANCIAL COMMITMENTS

The charity had no capital commitments at 31 March 2024.

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:

	2024	2023
	£	£
Land & Buildings,		
Within one year	13,200	13,200
Within two and five years	-	-

The charity lease agreement is on an annual rolling basis . Either the landlord or the charity can bring the lease to an end at the one year anniversary of the rolling period, 31 March, by giving not less than 40 clear days' notice.

### 13. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year (2023 – 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

Detailed income and expenditure account for years to 31 March 2024 and 2023 are included at pages 23 and 24 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
- CLDDF- Community Learning and Development Device Fund 2023
- CMHWF – Communities Mental Health and Wellbeing Fund
- E&LTF – Edinburgh & Lothian Trust Fund
- Thrive – Thrive Capacity to Collaborate
- National Lottery – The National Lottery Community Fund
- Queensberry House – Queensberry House Trust 25<sup>th</sup> Anniversary Grants Programme

# ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR TO 31 MARCH 2024

	UNRESTRICTED FUNDS		RESTRICTED FUNDS							Total Funds	Total Funds	
	General	Total	EIJB	CLDDF	Thrive	CMHWF	E&LTF	National Lottery	Queensberry House	Total	2024	2023
	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME</b>												
Restricted (Core	0	0	64,092	0	0	0	0	0	0	64,092	64,092	64,092
other	0	0	0	6,484	0	14,135	0	65,900	0	86,519	86,519	94,289
Lessons	3,149	3,149	0	0	0	0	0	0	0	0	3,149	3,019
Other donations	9,022	9,022	0	0	0	0	0	0	0	0	9,022	12,514
Just Giving	1,933	1,933	0	0	0	0	0	0	0	0	1,933	0
Gift Aid	0	0	0	0	0	0	0	0	0	0	0	250
Fundraising	0	0	0	0	0	0	0	0	0	0	0	0
Royalties	151	151	0	0	0	0	0	0	0	0	151	192
Interest received	2,825	2,825	0	0	0	0	0	0	0	0	2,825	253
<b>Total Income</b>	<b>17,080</b>	<b>17,080</b>	<b>64,092</b>	<b>6,484</b>	<b>0</b>	<b>14,135</b>	<b>0</b>	<b>65,900</b>	<b>0</b>	<b>150,611</b>	<b>167,691</b>	<b>174,609</b>
<b>EXPENDITURE</b>												
Salaries	0	0	44,963	0	2,875	13,520	0	49,939	23,680	134,977	134,977	92,008
Employers NIC	0	0	649	0	0	192	0	2,023	230	3,094	3,094	852
Pension	0	0	1,267	0	86	218	0	1,186	491	3,248	3,248	1,591
Staff & volunteer training	0	0	0	0	0	0	0	1,500	0	1,500	1,500	210
Recruitment costs	0	0	0	0	0	0	0	934	0	934	934	1,333
Volunteer expenses	0	0	0	0	0	0	0	936	0	936	936	1,655
Travel expenses	0	0	370	0	84	0	0	68	0	522	522	390
Provisions	0	0	392	0	19	0	0	0	0	411	411	872
Rent	1,320	1,320	12,237	0	0	0	0	8,189	1,050	21,476	22,796	16,579
Other property costs	13	13	116	0	0	0	0	0	0	116	129	86
Insurance	55	55	500	0	0	0	0	0	0	500	555	557
IT Maintenance	519	519	4,674	0	0	0	0	0	0	4,674	5,193	5,159
Equipment/consumables	0	0	1,200	6,484	169	0	471	0	1,331	9,655	9,655	3,549
Promotions	119	119	694	0	67	0	0	77	0	838	957	955
Post, print etc	82	82	735	0	0	0	0	0	0	735	817	573
Telephone	58	58	600	0	0	0	0	0	0	600	658	582
Miscellaneous	60	60	217	0	0	0	0	0	0	217	277	63
Professional services	56	56	508	0	0	0	0	0	0	508	564	704
Independent examiner's fee	0	0	0	0	0	0	0	0	0	0	0	0
Bank interest & charges	45	45	0	0	0	0	0	0	0	0	45	37
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>2,327</b>	<b>2,327</b>	<b>69,122</b>	<b>6,484</b>	<b>3,300</b>	<b>13,930</b>	<b>471</b>	<b>64,852</b>	<b>26,782</b>	<b>184,941</b>	<b>187,268</b>	<b>127,755</b>
<b>NET (DEFICIT)/SURPLUS</b>	<b>14,753</b>	<b>14,753</b>	<b>(5,030)</b>	<b>0</b>	<b>(3,300)</b>	<b>205</b>	<b>(471)</b>	<b>1048</b>	<b>(26,782)</b>	<b>(34,330)</b>	<b>(19,577)</b>	<b>46,854</b>
Transfer of Funds	(4,891)	(4,891)	4,684	0	0	207	0	0	0	4,891	0	0
Funds brought forward	41,925	41,925	346	0	3300	13,723	471	13,582	26,782	58,204	100,129	53,275
<b>Funds carried forward</b>	<b>51,787</b>	<b>51,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,135</b>	<b>0</b>	<b>14,630</b>	<b>0</b>	<b>28,765</b>	<b>80,552</b>	<b>100,129</b>

# ACE IT SCOTLAND SCIO - NOTES TO THE FINANCIAL STATEMENTS

## 16. 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&LTF	Lottery	House			
£	£	£	£	£	£	£	£	£	£	£	£	
<b>INCOME</b>												
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
<b>Total Income</b>	<b>16,228</b>	<b>16,228</b>	<b>64,092</b>	<b>0</b>	<b>7,000</b>	<b>13,723</b>	<b>1,866</b>	<b>29,000</b>	<b>42,700</b>	<b>158,381</b>	<b>174,609</b>	<b>86,252</b>
<b>EXPENDITURE</b>												
Salaries	5,491	5,491	52,076	3,782	2026	9,291	0	9,871	9,471	86,517	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	206	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	15,461	16,579	11,252
Other property costs	7	7	79	0	0	0	0	0	0	79	88	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
<b>Total Expenditure</b>	<b>7,568</b>	<b>7,568</b>	<b>68,447</b>	<b>5,878</b>	<b>3,700</b>	<b>9,431</b>	<b>1,395</b>	<b>15,418</b>	<b>15,918</b>	<b>120,187</b>	<b>127,755</b>	<b>92,639</b>
<b>NET SURPLUS</b>	<b>8,660</b>	<b>8,660</b>	<b>-4,355</b>	<b>-5,878</b>	<b>3,300</b>	<b>4,292</b>	<b>471</b>	<b>13,582</b>	<b>26,782</b>	<b>38,194</b>	<b>46,854</b>	<b>-6387</b>
Transfer of Funds	0	0	0	0	0	0	0	0	0	0	0	0
Funds brought forward	33,265	33,265	4,701	5,878	0	9,431	0	0	0	20,010	53,275	59,662
<b>FUNDS CARRIED FORWARD</b>	<b>41,925</b>	<b>41,925</b>	<b>346</b>	<b>0</b>	<b>3,300</b>	<b>13,723</b>	<b>471</b>	<b>13,582</b>	<b>26,782</b>	<b>58,204</b>	<b>100,129</b>	<b>53,275</b>