



# Annual Accounts

Director's Report & Financial Statements for  
the Year Ended 31<sup>st</sup> March 2023



includem 

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## Reference & Administrative Details of the Charity, it's Directors and Advisors for the Year Ended 31<sup>st</sup> March 2023

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<b>Directors</b>	<p>Iain Forbes OBE, Chair  John Fanning, Vice Chair  Bruce Marks, Treasurer &amp; Secretary  Morag Gunion  Stephen McNeill  Stuart Kennedy  Kevin O'Hare  Donna Bell CBE  Kirsty MacArthur appointed 5<sup>th</sup> December 2022  Jacqueline Cassidy appointed 19<sup>th</sup> June 2023  Lesley Taylor appointed 19<sup>th</sup> June 2023  Mike Stevenson appointed 19<sup>th</sup> June 2023  Abigail Kinsella resigned 20<sup>th</sup> March 2023  Sally Kuenssberg resigned 2<sup>nd</sup> February 2023  David Brown resigned 19<sup>th</sup> June 2023</p>
<b>Company Registered Number</b>	SC207985
<b>Charity Registered Number</b>	SC030233
<b>Registered Office</b>	Unit 6000 Academy Business Park Gower Street Glasgow G51 1PR
<b>Company Secretary</b>	Bruce Marks
<b>Chief Executive Officer</b>	Martin Dorchester
<b>Independent Auditor</b>	Chiene + Tait LLP (trading as CT) Chartered Accountants 61 Dublin Street Edinburgh EH3 6NL
<b>Bankers</b>	The Royal Bank of Scotland 10 Gordon Street Glasgow G1 3PL
<b>Solicitors</b>	Burness Paull 120 Bothwell Street Glasgow G2 7Jl

## Chair & Chief Executive's Statement for the Year Ended 31<sup>st</sup> March 2023

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### Chair's Introduction

In this, the third year of my chair's statements, I am pleased to report a stronger income generation than the previous year and just as, if not more, important, that includem is on target to achieve our strategic objectives set in 2020 and reviewed in 2022. One of the key objectives was to diversify and broaden our services to enable us to support more children, young people and families and in more geographic areas of Scotland. As can be seen in the Chief Executive's report we have been successful in doing so in areas such as health, education, and justice. Whilst increasing the number and nature of services we provide we have been conscious of another of our key objectives- the continuing need to build in evidence gathering and evaluation which take account of the voices of the children, young people and families we support.

The year has not been without significant challenges, and this is mirrored across the Third Sector. Securing adequate funding is a major challenge, particularly as the vast majority of our income comes from public funding. In last year's report I recognised the funding constraints on national and local public organisations and many of these continued into the last financial year. I again make the plea to those funders or grant makers who offer only flat rate contracts with the same lump sum each year no matter whether it is a 2, 3, or 5-year contract, to please realise that inflation increases need to be part of the offering. Failure to do so puts massive pressure on us as an organisation and on our ability to retain or recruit key staff.

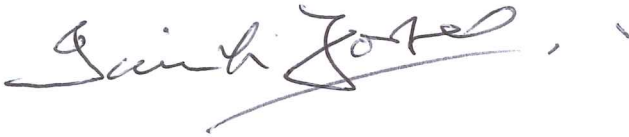
Continuing economic instability is resulting in more and more requests for our services from children, young people and families who are facing a range of extremely adverse circumstances including poverty. We try to respond to as many as we are able to, and we will continue to identify and report on gaps in services. It is indeed very sad that in today's Scotland so many young people and families are still facing such difficulties.

The fact that includem supports so many children and young people into more positive outcomes is down to the sheer hard work and professionalism of our staff, led by Martin Dorchester, our CEO, and his senior executive team. I highly commend and gratefully thank our staff in all parts of Scotland for their dedication and perseverance.

Finally, I would like to thank our outgoing Trustees; Sally Kuenssberg, Abigail Kinsella, and David Brown, for their highly valuable service over many years. At the same time, I welcome Kirsty MacArthur who joined as a trustee in December 2022, as well as new trustees for 2023/24: Jacqueline Cassidy, Lesley Taylor, and Mike Stevenson who were all appointed 19<sup>th</sup> June 2023.

## Chair & Chief Executive's Statement for the Year Ended 31<sup>st</sup> March 2023

To all the other trustees I offer my continuing thanks for your support, diligence, and input in ensuring includem continues to effectively grow as an organisation which delivers vital, and much needed support to children, young people, and families in Scotland.



Iain M Forbes OBE

**Chair**

**Date:** 04.12.2023

## Chair & Chief Executive's Statement (continued) for the Year Ended 31<sup>st</sup> March 2023

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### Chief Executive's Statement

Includem's focus remains constant: "Our mission is to provide the support children and young people need to make positive changes in their lives, and to inspire a more hopeful future for children, young people, their families and communities." It continues to be challenging to remain so focused, but we believe in the children, young people, and families we support, and they deserve nothing less. As per our core focus, we entered 2022/23 against a backdrop of a significant loss in 2021/22, high inflation globally and in the midst of a cost-of-living crisis. In many ways this has dominated our performance over the year but also highlights how well the organisation has performed in terms of real adversity, not just for us but for the children, young people, and families we support.

In addition to these challenges major global and UK events also added to the difficulties and uncertainty we all face. In the year 2022/23 we saw:

- Queen Elizabeth II passed away at the age of 95, after a long reign of 69 years. Her son, Prince Charles, became King Charles III.
- Rishi Sunak was appointed Prime Minister in October 2022 after the short tenure of Liz Truss. The 3<sup>rd</sup> UK Prime Minister in a very short period.
- Humza Yousaf was appointed First Minister in March 2023 following the resignation of Nicola Sturgeon who had been in power for over eight years.

So, for all of us there has been a significant change in terms of the political face of the UK. Added to these political changes we have seen some major global changes:

- The World Economic Outlook by the IMF projected that global growth would slow down from 6.1% in 2021 to 3.6% in 2022 and 2023, due to the war between Russia and Ukraine and the COVID-19 pandemic.
- Global inflation was circa 8.7% with a projection of 6.8% in 2023.

Global and political change bring different tensions but often the most adverse effects are felt by those least able to cope with it. The 3<sup>rd</sup> sector is highly sensitive to global and political shocks with policy moves and funding being very much aligned. The importance of these changes is reflected in the research and work we carry out with children, young people, and families. In times of political change and global economic crisis we are seeing the most deprived and poorest communities suffer the greatest and require the most help. At the same time funding is reduced or tightened, the labour market becomes much more challenging for recruitment. Includem, similar to other third sector organisations have seen our families struggle to afford daily basics, while we have struggled with recruitment, and we have dealt with short termism in regard to funding and contract awards.

## Chair & Chief Executive's Statement (continued) for the Year Ended 31<sup>st</sup> March 2023

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These tensions have meant that planning has been very difficult, and being proactive, rather than reactive, has been difficult.

So, considering this challenging environment what has includem done? We have focused on our business objectives, agreed in 2020 and revisited again in 2022. We have continued to focus on supporting the children, young people and families we support, and we have, where possible, used our flexibility to support an emergent crisis of unmet demand for services.

Our key business objectives have been tested and reviewed by the organisation, the board, and the current economic climate, and we have found them to be valid and robust and they have stood us in good stead over the past 3 years. On a business level:

- revenue grew year on year by 6.7%
- our loss was reduced year on year by 66%
- number of contracts increased to 16
- we secured a major national contract with 3 years funding.

In regards our revenue growth we have continued to work hard on growing and developing our contract and funding base. With regard to growing and developing our contracts, we launched a new service in Fife in August last year called “Keeping Connected”. The service will provide bespoke mentoring services to children and young people experiencing distress. This aligns to the development of our Stirling contract and work with the Youth Advisory Service. Includem is developing a wide portfolio and diverse range of services. Includem also secured a significant contract with the Scottish Government Whole Family Wellbeing Fund. It is a 3-year contract with a further 2 years to run. It is a national contract, potentially covering all 32 Local Authorities. We did see our contract “ADAPT for CashBack” in West Dunbartonshire funding cease in March 2023 but the team have successfully replaced this contract with a contract to deliver core services in West Dunbartonshire, and also a new “detached youth work” contract in East Dunbartonshire. We will continue to build complimentary and supplementary services in all the Local Authorities we operate in.

For our children, young people and families, we have continued to be proactive in our support and diligent in our research. We continue to give voice to the families and communities we work with and weave the voice of lived experience throughout our work, whether through direct employment, focus groups, peer research or other forms of engagement. We have undertaken training in The Promise Service Design School and will do so again in 2023/24. We have continued a successful placement with the Children and Young People's Centre for Justice and we delivered a successful secondment to the Scottish Government's mental health directorate. We continue to fund vital research and insight.

## Chair & Chief Executive's Statement (continued) for the Year Ended 31<sup>st</sup> March 2023

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Listed below is some of the research, insight, and reports we produced in 2022/23:

- April: The Includem #NeedsNow Manifesto
- April: Denisha Killoh Young Scot Unsung Hero of the Year
- June: A Better Life Toolkit Update
- July: Amy Dickson climbing Kilimanjaro to raise funds for includem's young person's fund
- August: How do we ensure today's children are not the fatalities of the future (Herald Scotland)
- August: A False Start: There is no magic money tree!
- September: The National Bereavement Project Final Report
- October: Simply Scrان Cookbook
- November: It is Not a Choice: Includem's report on the Cost-of-Living Crisis
- January: Language is a tricky thing.
- March: Not enough - Children in Poverty!

In the main includem funds the research it carries out, but as you can see, for a relatively small team we continue to share our learning and stories on a national basis. We do however receive funding from organisations such as the Dunlossit and Islay Community Trust, RS McDonald Charitable Trust and CORRA Foundation which we use to supplement and support our small team.

Major successes for us this year include: our National Children's Bereavement project and our amazing colleague Amy Dickson climbing Kilimanjaro to raise funds for our young people. That truly is "above and beyond!". Every day the includem team are out in the community working with children, young people and families, making a positive difference. We support, we advocate, we help, we build relationships and become that "trusted adult" that children, young people and families so need. Our board of Trustees continue to bring support, challenge and commitment to the organisation. New trustees are joining us and the response to our recruitment was excellent. Our chair: Iain Forbes was awarded an OBE during the year and given the excellence of the Board I am sure there will be more to come in the next few years.

I hope this backdrop provides a basis to understand the context of our performance this year and to provide insight into the future direction for the organisation.



**Chair & Chief Executive's Statement (continued)**  
**for the Year Ended 31<sup>st</sup> March 2023**

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I am as ever, humbled to lead includem and especially at this time in our development. We have, and continue to design, develop and grow our services into new but complimentary and supplementary areas. We are investing in children and young people, as well as colleagues, to make a difference to our families and communities. We engage deeply with the voice of lived experience and call out our learning with conviction and confidence. With training from The Promise Service Design School and enhanced participation I expect new and needed services to develop. Perhaps the most pressing and necessary service needed at this time is our "Flexible Response and Crisis" team. We have seen double digit growth in demand for this service every year for the past 5 years and this growth is constrained only by our capacity to respond. We will continue to invest in this team and seek support and funding to conduct in-depth research and carry extra capacity. Early indications suggest this, along with consequences we are starting to see from the COVID-19 pandemic is having a detrimental effect on children, young people and families and is more severe and intense than originally thought.

As includem follows its strategy I expect next year that our revenue will continue to grow, we will engage with more authorities to extend our reach, and that our surplus will stabilise following the ongoing investment programme this year and last. We will continue to diversify our services and seek fresh opportunities, but we will never lose our focus on children, young people, and families. We will continue to work with and within communities, with partners and statutory bodies and we will continue to make a difference.

Finally, as I look forward to 2023/24 I am confident that includem is now well placed to deliver services across the whole of Scotland. We are aligned to the aspirations of our children, young people, and families, we are committed to delivering The Promise, and we are focused as an organisation on the rights and needs of the children, young people and communities we work with. At a time when relationships, values and trust have become even more important and necessary, includem lives and breathes them. As we move into 2023/24, we have already secured 2 new contracts, bid for several new opportunities, kicked off a significant national project and crafted multiple proposals to make a real difference to how we support those children and young people who need it, when they need it and where they need it. We have funded a sensible pay award, improved our induction and recruitment processes, and have built a solid foundation to deliver our plans for the next year and beyond.



Martin Dorchester

**Chief Executive Officer**

**Date:** 04.12.2023

## Director's Report for the Year Ended 31<sup>st</sup> March 2023

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The Directors present their annual report together with the audited financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Directors confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### Objectives and Activities

#### Objectives and Aims

The Charity's objectives are:

To advance citizenship and community development, promote equality, advance education, and health, prevent poverty and relieve those in need, and in particular, but without limitation, by:

- Providing intensive community-based support for young people with significant needs and risks, as the result of, for example, trauma, abuse, offending or relationship breakdown with the aim of improving their quality of life and unlocking their potential.
- Providing support for parents, carers, and other family members to rebuild family relationships and prevent the breakdown of accommodation.
- Working in partnership with local authorities, health services and other advisory or community organisations, to facilitate access to a full range of support and information networks; and
- Contributing to knowledge and research on young people and the sector more generally by encouraging, promoting, and facilitating research into the impact and effectiveness of the Charity's activities.

#### Significant Activities

The Charity's main activity is supporting vulnerable, distressed, and complex children and young people through intensive, integrated, one to one support. We primarily work with young people aged between 5 and 25 who are subject to formal measures of care and who are also looked after at home. We also work with children in schools raising attainment and within the justice environment.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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We have an established infrastructure in Glasgow, Fife, Stirling, Dundee and Aberdeen and a delivery footprint covering the East & West of Scotland, primarily working in areas of multiple deprivation, providing support 24/7, through the includem helpline.

Our work challenges young people to achieve positive sustained change in their behaviour and relationships so they can move towards leading fulfilling lives.

We believe young people are never beyond reach and that they require the support of a responsible service at their time of most need. By achieving better outcomes for young people, we improve family relationships, community safety, provide for better futures, reduce public spending and divert them from the justice system. As a result, we build strong communities, and the whole of society benefits.

### Achievements and Performance

#### Charitable Activities

The Charity has been resolute in its commitment to engage, support and encourage the most vulnerable and disadvantaged children, young people, and families within communities in Scotland. This clear and defined purpose aligned with the steadfast assistance received from Local Authorities, grant funders, partners and stakeholders has ensured that the impact of our operations has been both wide reaching and empowering to the people whom it has supported into meaningful and life changing circumstances.

Includem has been supporting young people and their families for 23 years and has helped over 900 young people this year. Though significant, this achievement represented only part of a wide range of services provided by the Charity with designated reserves supporting additional projects identified through need and gaps in service provision.

The Board maintained the Charity's focus during 2022/23 on supporting individuals and key target groups with multiple challenges and continued providing services that support those needs. By focusing activity on key target groups, including those with multiple and complex needs, the Charity also continued to address its long-held commitment to support and engage with the most disadvantaged communities in Scotland by providing guidance, encouragement, and a route to social inclusion. This, in a number of circumstances, is extremely challenging and is only possible due to the range of support measures coordinated by includem and with the support of a network of partners.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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Over the last 23 years includem has supported Fair Work Practices, through measures such as the adoption and accreditation of the Living Wage, supporting the Scottish Business Pledge and the introduction of people-friendly (flexible) working policies.

Includem continues to support community events to raise awareness of services available to the community by:

- Engaging local schools to promote services and widen participation by providing accessible opportunities.
- Hosting consultation events with local people to actively encourage co-production and help shape future service provision for the community.
- Promoting gender equality, the Living Wage and Fair Work Practices within the workplace.

### The Care Inspectorate

Includem's last inspection was carried out before the national lockdown in February 2020 and there has been no formal inspection since then. During lockdown we quickly adapted to a different way of engaging with the Care Inspectorate on an ongoing basis.

The senior services team has been meeting with our inspector on a quarterly basis which has enabled us to continue to develop the quality of our services but also our national reach and impact. Our inspector has praised includem for their response to the pandemic and ensuring services were delivered throughout the pandemic, particularly the speed at which we resumed face to face support to children, young people, and families once we had the guidance and risk assessment in place for staff.

The regular sharing of information has ensured the Care Inspectorate has seen the positive developments we have made in developing and expanding our service offer across Scotland, increasing the public voice of includem across a number of forums and national platforms and further embedding participation.

Our inspector was also very positive about the investment includem had made in additional staff, justice services and research to further evidence the need for includem support to children, young people, and families across Scotland. Although a formal inspection was not instructed by the Care Inspectorate during the 2022/23 financial year, we continue to be regarded as sector leaders and recognised as supporting the most number of young people in community based services across Scotland.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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### Financial Review

#### Results

Income for the year was £5,192,959 (2022: £5,163,407) reflecting new contracts and grant income, and expenditure was £5,200,409 (2022: £5,636,896). After net losses on investments of £89,620 (2022: gains £52,376) a deficit of £97,070 is reported (2022: deficit £421,113).

#### Going Concern

After making appropriate enquiries, considering the Cost-of-Living increase and the stability of the Charity's income streams on the operations and financial resources of the Charity and preparing cash flow forecasts for the period of 16 months from the date of approval of the financial statements, the Board has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### Investment Policy and Performance

Under the Memorandum and Articles of Association the Charity has the powers to invest funds not immediately required for the purposes of the Charity's activities in such investments and securities in any way the Directors deem fit. The investment policy of the Charity is to maximise the investment returns whilst managing risk.

The risk level adopted as part of the Investment Policy continues to be low/medium.

The Board has appointed Brewin Dolphin as investment advisors to assist with the investment of Charity funds. The Trustees have asked Brewin Dolphin, who are a signatory to the UN Principles of Responsible Investment, to incorporate Environmental Social & Governance considerations as part of the investment selection process. In addition, investments are not made in areas that conflict with the aims and objectives of the charity.

#### Risk Management

The Board has identified the major strategic risks that includem is exposed to and has established controls and mitigating actions to minimise potential adverse outcomes. Risk is a significant part of daily operations for includem and is thus accorded considerable management time.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

As far as possible, the Board has ensured that all operational risks to staff, assets and third parties have been examined and appropriate plans put in place to manage this risk. The most recent review of the corporate risk register identified the most serious risks to be the following:

Risk area	Risk description	Mitigation
Recruitment and retention, and the wellbeing landscape	Workforce policies and practices do not keep pace with the changing macro environment, leading to uncompetitive market positioning, affecting staff recruitment & retention, tender/project viability and competitiveness. Changes around wellbeing and fair work agenda make other sectors more attractive for skilled people.	Effective environmental scanning and review; competitor analysis; comprehensive proactive market engagement; development of new innovative ways of working to maintain relevance; effective two-way workforce engagement; use of staff survey and conference; living wage employer; SCQF inclusive recruiter; Board HR Committee oversight.
Financial sustainability	Financial stability is currently driven by relatively short-term contracts and funding. Many of these contracts are short in terms of both time and commitment. The current financial situation suggests local authorities, especially, are looking to cut costs to balance books. The cost-of-living crisis, inflation and budget restrictions have also challenged funders and commissioning bodies and as such funding may become increasingly short-term and limited.	Regular and frequent contact with all contract issuers is required. Information on their plans is gathered, collated and acted upon. Potential contract tender and funding pipeline is continually developed and managed. Proactive contract management plans are used for each contract and risks with continuation highlighted. Portfolio of contracts spread across different sectors to spread risk.



## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

Risk area	Risk description	Mitigation
Government changes/ strategic policy change	Changes in either Scottish or UK Governments may bring changes to policy focus that affects the operations of the organisation. These effects could be positive or negative. Ultimately, the policy changes will impact on government and local authority expenditure. Creation of National Care Service or restriction on outsourcing.	Effective environmental scanning; engagement with relevant bodies; campaigning for relevant policy changes; develop operational flexibility; members of various influencing and referencing bodies; challenging direction of travel at most senior level; collaborative support with wide range of organisations.
Financial reserves	Through the COVID19 pandemic and cost-of-living crisis, includem has continued to deliver services to those most in need. This has resulted in reporting deficits for two consecutive years. Operational resilience and specifically ability to report as a going concern are affected by this use of reserves. This could lead to includem being precluded from bidding for certain tenders and funding opportunities.	Cost control measures in place and detailed monitoring of income and expenditure regularly undertaken by the Executive Team and reported to the Board Finance & IT Committee. New bids must be realistically costed to cover the real financial impact of running the service/contract.

The Board also actively reviews the major financial risks which includem faces on a regular basis and believes that maintaining free reserves at the levels stated, combined with ongoing review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The Board undertakes a review of the risk register at every quarterly Board Meeting, which prioritises the main risks facing includem. Each review looks at the probability and impact associated with each risk, existing controls, and mitigating actions to manage these risks. The Chief Executive is accountable for ensuring controls are followed and implementing the mitigating actions.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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### Reserves Policy

The Board approved the Reserves Policy at the Board Meeting in December 2022. The Board will review reserves levels annually to ensure they are appropriate to the Charity's needs, taking into account the risks and challenges facing the organisation. In December 2022, the Board considered the appropriate level of free reserves required to meet includem's contractual obligations and settle all liabilities in the event of winding up the charity. This figure is currently £1.4m which also equates to approximately three months running costs of the charity.

Any funds in excess of these reserves will be made available for projects that support and further the Charity's purpose and strategy. Funds are transferred to a designated reserve, with oversight by the Finance Committee. To release funds requires a fully costed proposal, reviewed by the Finance Committee, and approved by the Board. The Finance & IT Committee monitor the expenditure to ensure objectives are met.

The balance of Restricted Funds held at 31 March 2023 amounted to £34,378 (2022: £30,040).

The unrestricted reserves of the Charity at 31 March 2023 are £1,576,699 (2022: £1,678,107).

After adjusting for tangible fixed assets and designated reserves agreed by the Board of £328,666 (2022: £361,516), the 'free reserves' of the Charity are £1,202,763 (2022: £1,286,635).

## Structure, Governance and Management

### Constitution

Includem is a registered charity (registered in Scotland (No. SC030233) incorporated under the Companies Act 2006 as a company limited by guarantee (No. SC207985).

The Charity was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. In the event of the Charity being wound up, members are required to contribute an amount not exceeding £1. Revisions were made to the Memorandum and Articles of Association in December 2017 to bring them into line with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and were approved by OSCR.



## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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### Board of Trustees

Board members serve until the next Annual General Meeting, at which the Members of the Charity will decide on their reappointment. The retiring Board Members who are eligible for re-election at the December 2023 AGM are:

- Bruce Marks
- John Fanning
- Morag Gunion
- Stephen McNeill

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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### Method of Appointment of Election of Directors

The Board regularly reviews the skills currently represented by existing members and uses any identified gaps to frame the search for new members.

### Policies Adopted for the Induction and Training of Directors

New members of the Board receive information about the Charity and the role of Trustees from the Chair and Chief Executive prior to taking up position.

The Board meetings also allow the communication of changes in regulation and ensure that the Board members keep up to date. Board members review their performance and training needs as part of the annual strategy review.

### Organisation Structure and Decision Making

The Board has three committees which meet quarterly, Human Resources, Finance & IT, Services & Business Development.

The Board meets quarterly during which time they receive information and reports from the three committees, the Chief Executive and executive team.

### Key Management Personnel

The Board takes responsibility for the strategic governance of includem and delegates implementation and operational management to the Chief Executive and a team of three senior executives.

Appointment of the Chief Executive and Senior Executives are approved by the Board with the Chair or appointed Trustees involved in the recruitment process. The Board sets the salaries of the senior executives and delegates responsibility to the Chief Executive and executive team to set all other salaries.

The performance of the Chief Executive in relation to the agreed strategic objectives is monitored by the Chair and regular appraisals are undertaken. The Chief Executive carries out regular appraisals with the Senior Executives. The executive team cover all the areas necessary to run the Charity and are detailed below:

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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**Martin Dorchester**, Chief Executive - in a career spanning 30 years, Martin has operated nationally and internationally with organisations covering logistics, technology and finance. Martin was part of the team that brought the 5 radio authorities together to create Ofcom and worked with the London Borough of Hackney in developing its infrastructure for the 2012 Olympics.

Martin was Vice Convener of the Coalition of Care Providers in Scotland (CCPS) and was Co- Chair of the Independent Care Review. He has held a number of non-executive roles including Non-executive Director of Traveline Scotland, The Sailor's Orphan Society of Scotland, Transport for Wales and currently Office of the Secretary of State for Scotland (OSSS) and Office of the Advocate General for Scotland (OAG). He is a committed supporter of Social and Community Business and Chaired Firstport Ltd, a start-up funding organisation for social enterprises.

**Lynsey Smith**, Director of Services – a qualified Psychologist, Lynsey has seen every aspect of how includem works from its inception, when she joined as a project worker, and has grown with includem to be responsible for all its service operations. Lynsey also contributes to public policy affecting young people in social care across Scotland.

**Andrew Collier**, Director of Development - MBA from Strathclyde University, spent 15 years with Calmac, culminating in his role as Operations Director, leads on our strategy to grow services through increased income generation to support future development and sustainability in includem.

**Lucy Neilson**, Head of Corporate Services - is a Chartered Management Accountant with extensive experience in the not-for-profit sector. Lucy brings expertise in financial and management reporting, medium and long-term budgeting and forecasting, risk management and change management. Lucy is responsible for HR, Finance, Business Support Services and IT.

### Workforce

Includem's staff are an essential component of our work in improving the lives of young people and their families. Includem recognises that nurturing high performance through effective development of a diverse workforce is essential if we are to remain successful. To this end, includem has adopted a set of Policies and Procedures which ensure all decisions about the employment and development of our employees, or potential employees, are free from discrimination of any kind. Includem is committed to fair work practices and is a Living Wage Accredited employer.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

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In order to promote and ensure effective engagement with staff, an Employee Forum has been established with elected representation from various parts of the organisation. Includem also has a Mental Health First Aid Group with Mental Health First Aiders available to employees.

### Plans for Future Periods

The main challenges facing the Charity are the ongoing impact of cuts in government funding, the continuing uncertainty surrounding its operating environment and the challenges facing all organisations and individuals with the Coronavirus pandemic. The current economic landscape is impacting the majority of commercial business, which both directly and indirectly places pressure on the charity sector and in particular includem's operating partners. Over the period 2022/23 the Charity will continue to undertake a range of activities to develop and enhance the capacity and sustainability of the organisation and will advance its mission to be a leading provider of quality support in its sector.

### Director's Responsibilities Statement

The Directors (who are also Trustees of includem for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

## Director's Report (continued) for the Year Ended 31<sup>st</sup> March 2023

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

### Disclosure of Information to Auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the Charity's auditors are unaware; and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

This report was approved by the Board and signed on its behalf by:



Bruce Marks

**Secretary**

**Date:** 04.12.2023

## Independent Auditor's Report to the Members of includem

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### Opinion

We have audited the financial statements of includem (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Independent Auditor's Report to the Members of includem

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### Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### Other Information

The directors are responsible for the other information. The other information comprises the information included in the directors' annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Independent Auditor's Report to the Members of includem (continued)

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### Opinion on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

### Matters on Which We are Required to Report by Exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Directors' Responsibilities Statement (set out on page 20), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



## Independent Auditor's Report to the Members of includem (continued)

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### Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risks of acts by the charitable company which were contrary to applicable laws and regulations, included fraud. These included but were not limited to the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management;
- review of minutes of Board meetings throughout the period; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

## Independent Auditor's Report to the Members of includem (continued)

We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Board that represented a material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of Our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Chittleburgh (Senior Statutory Auditor)

For and on behalf of

CT

Chartered Accountants and Statutory Auditors

61 Dublin Street, Edinburgh, EH3 6NL

Date: 4/12/2023

Chiene + Tait LLP (trading as CT) are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

## Statement of Financial Activities for the Year ended 31<sup>st</sup> March 2023 (Incorporating Income & Expenditure Account)

		<b>Unrestricted Funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
	<b>Note</b>				
<b>Income from:</b>					
Donations and legacies	4	-	13,438	13,438	15,933
Charitable activities	5	2,995,710	2,106,577	5,102,287	5,103,114
Investments	6	24,102	-	24,102	28,533
Other income	7	53,132	-	53,132	15,827
<b>Total income</b>		<b>3,072,944</b>	<b>2,120,015</b>	<b>5,192,959</b>	<b>5,163,407</b>
<b>Expenditure on:</b>					
Raising funds	8	148,915	86,411	235,326	218,438
Charitable activities	9	2,935,817	2,029,266	4,965,083	5,418,458
<b>Total expenditure</b>		<b>3,084,732</b>	<b>2,115,677</b>	<b>5,200,409</b>	<b>5,636,896</b>
<b>Net income and expenditure before investment gains and losses</b>		<b>(11,788)</b>	<b>4,338</b>	<b>(7,450)</b>	<b>(473,489)</b>
Net losses on investments		(89,620)	-	(89,620)	52,376
<b>Net income/expenditure</b>		<b>(101,408)</b>	<b>4,338</b>	<b>(97,070)</b>	<b>(421,113)</b>
Transfers between funds	21	-	-	-	-
<b>Net movement in funds</b>		<b>(101,408)</b>	<b>4,338</b>	<b>(97,070)</b>	<b>(421,113)</b>
<b>Reconciliations of funds:</b>					
Total funds brought forward		1,678,107	30,040	1,708,147	2,129,260
Net movement in funds		(101,408)	4,338	(97,070)	(421,113)
<b>Total funds carried forward</b>		<b>1,576,699</b>	<b>34,378</b>	<b>1,611,077</b>	<b>1,708,147</b>

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

The notes on pages 31 to 55 form part of these financial statements.

## Statement of Financial Position as at 31<sup>st</sup> March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	45,270	29,956
Investments	15	1,076,364	1,165,984
		<b>1,121,634</b>	<b>1,195,940</b>
<b>Current assets</b>			
Debtors	16	508,393	453,045
Cash at bank and in hand		697,738	729,070
		<b>1,206,131</b>	<b>1,182,115</b>
Creditors: amounts falling due within one year	17	(639,688)	(592,908)
<b>Net current assets</b>		<b>566,443</b>	<b>589,207</b>
<b>Total assets less current liabilities</b>		<b>1,688,077</b>	<b>1,785,147</b>
Provision for liabilities	18	(77,000)	(77,000)
<b>Total net assets</b>		<b>1,611,077</b>	<b>1,708,147</b>
<b>Charity funds</b>			
Restricted funds	20	34,378	30,040
Unrestricted funds			
Designated funds	20	328,666	361,516
General funds	20	1,248,033	1,316,591
Total unrestricted funds	20	<b>1,576,699</b>	<b>1,678,107</b>
<b>Total funds</b>		<b>1,611,077</b>	<b>1,708,147</b>

## Statement of Financial Position as at 31<sup>st</sup> March 2023 (continued)

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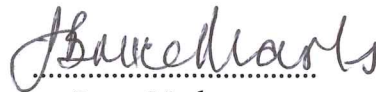
The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



Iain Forbes



Bruce Marks

**Date:** 04.12.2023

Company Registered Number SC207985

The notes on pages 31 to 55 form part of these financial statements.

## Statement of Cash Flows for the Year Ended 31<sup>st</sup> March 2023

		<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>			
Net cash provided by/ (used) in operating activities	23	<b>(23,002)</b>	<b>(540,795)</b>
<b>Cash flows from investing activities</b>			
Dividends and interests from investments		<b>24,102</b>	<b>28,533</b>
Purchase of tangible fixed assets	14	<b>(32,433)</b>	<b>(19,285)</b>
Proceeds from sale of investments		<b>153,811</b>	<b>292,140</b>
Purchase of investments	15	<b>(153,810)</b>	<b>(103,275)</b>
<b>Net cash provided by investing activities</b>		<b>(8,330)</b>	<b>198,113</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(31,332)</b>	<b>(342,682)</b>
Cash and cash equivalents at the beginning of the year		<b>729,070</b>	<b>1,071,752</b>
Cash and cash equivalents at the end of the year	24	<b>697,738</b>	<b>729,070</b>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 1. General Information

The Charity is a company limited by guarantee, incorporated in the UK and registered in Scotland (Company number: SC207985). Its registered office is Unit 6000, Academy Park, Gower Street, Glasgow, G51 1PR. The members of the Charity are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

### 2. Accounting Policies

#### 2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Includem meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have prepared cash flow forecasts for a period of 16 months from the date of approval of these financial statements which indicate that, taking account of reasonably possible downsides, being incurring unbudgeted costs to deliver committed services, on the operations and its financial resources, the Charity will have sufficient funds to meet its liabilities as they fall due for that period.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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The Charity is dependent on income from contracts it has with the Scottish Government, Local Authorities and grant givers to ensure its objectives continue to be achieved for the longer term. The accounts have been prepared on the basis that the Charity has the continued support of its funders and sufficient funds in the current and future years. The Charity has no reason to believe that funding will not continue and that new opportunities will not continue to present themselves.

Consequently, the Trustees are confident that the Charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.



## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Service Development expenditure includes expenditure on service development supported by either grants or reserves.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

All expenditure is inclusive of irrecoverable VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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Support costs have been analysed across the Charity's main activities. Governance costs have not been allocated to the cost of raising funds as this is neither significant nor practical to allocate appropriately. The allocation of support costs is analysed in note 10.

### 2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### 2.6 Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are capitalised in the year of purchase and are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property	- Straight line over the period of the lease
Fixtures and fittings	- Straight line over 5 years
Computer equipment	- Straight line over 3 years

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their opening carrying value. Realised and recognised investment gains and losses are combined in the statement of financial activities.

### 2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.9 Cash at Bank and in Hand

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

### 2.10 Liabilities

Liabilities and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 2.11 Provisions

Provisions are recognised when the Charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### 2.12 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify under FRS 102, as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.13 Operating Leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

### 2.14 Pensions

Employees of the Charity are entitled to join a defined contribution 'money purchase' scheme. The Charity contribution is restricted to the contributions disclosed in note 27. The management costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the Charity.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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The money purchase plan, managed by Legal and General, invests the contributions made by the employee and employer in investment funds designated by the employee to build up over the term of the plan. The pension fund is converted into a pension upon the employee's normal retirement age, defined as when they are eligible for a state pension. The Charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

### 2.15 Fund Accounting

General funds, created from services commissioned by Local Authorities for young people in their responsibility, or other services provided directly to or by third parties, are available for use at the discretion of the Board in developing the quality and scale of its services to young people, and not designated for other specific purposes. They provide financial security, taking account of the risks and challenges facing the service and ensure continuous service development and efficiency.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes, to further the charitable aims and to develop the services to support those charitable aims. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are grants, donations or legacies received from donors for work not provided under services commissioned by local authorities, unless contractually specified, and applied to meet the donor's objectives. These generally represent a timing difference between the receipt of funds and the provision of the actual service to young people, or staff development as appropriate.

Investment income, gains and losses are allocated to the appropriate fund.

### 3. Critical Accounting Estimates and Areas of Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. These are detailed below.

### Provisions

Provisions are recognised where the Charity has an obligation, as a result of a past event, that can be measured reliably. The recording of provisions is an area which requires the exercise of management judgement relating to the nature, timing and probability of the liability.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 4. Income from donations and legacies

	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations	13,438	<b>13,438</b>	15,933
<i>Total 2022</i>	<i>15,933</i>	<i>15,933</i>	

### 5. Income from charitable activities

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Intensive Support – Services contracts	2,964,784	957,168	<b>3,921,952</b>	3,842,896
Intensive Support – Grant Funding	30,926	1,149,409	<b>1,180,335</b>	1,260,218
<b>Total 2023</b>	<b>2,995,710</b>	<b>2,106,577</b>	<b>5,102,287</b>	<b>5,103,114</b>
<i>Total 2022</i>	<i>2,992,451</i>	<i>2,110,663</i>	<i>5,103,114</i>	

### Analysis of grants received

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Grants received</b>	-	-	-	-
Scottish Government	-	896,390	<b>896,390</b>	1,020,434
Scottish Local Authorities	-	1,025,460	<b>1,025,460</b>	921,064
Barclays Charities Trust	-	-	-	47,263
Dunlossit & Islay	20,000	-	<b>20,000</b>	-
R S McDonald	-	12,838	<b>12,838</b>	-
Drapers Fund	-	6,389	<b>6,389</b>	-
NHS	-	-	-	1,788
CORRA Foundation	-	165,500	<b>165,500</b>	120,114
	<b>20,000</b>	<b>2,106,577</b>	<b>2,126,577</b>	<b>2,110,663</b>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 6. Investment income

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Investments	22,415	<b>22,415</b>	28,264
Bank interest received	1,687	<b>1,687</b>	269
<b>Total 2023</b>	<b>24,102</b>	<b>24,102</b>	28,533
<i>Total 2022</i>	<i>28,533</i>	<i>28,533</i>	

### 7. Other income

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Secondments	53,132	<b>53,132</b>	15,827
<i>Total 2022</i>	<i>15,827</i>	<i>15,827</i>	

### 8. Expenditure on raising funds

#### Costs of raising voluntary income

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Allocated management/staff costs	148,915	86,411	<b>235,326</b>	218,438
<i>Total 2022</i>	<i>146,399</i>	<i>72,039</i>	<i>218,438</i>	



## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 9. Analysis of expenditure on charitable activities

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Intensive Support – Service Contracts	2,935,817	-	<b>2,935,817</b>	3,422,971
Intensive Support – Grant Funding	-	206,245	<b>206,245</b>	268,770
Intensive Support – Reserves Funding	-	1,813,921	<b>1,813,921</b>	1,722,633
Direct Support – Donations Funding	-	9,100	<b>9,100</b>	4,084
	<u>2,935,817</u>	<u>2,029,266</u>	<u><b>4,965,083</b></u>	<u>5,418,458</u>
<i>Total 2022</i>	<u>3,422,971</u>	<u>1,995,487</u>	<u>5,418,458</u>	

### 10. Analysis of expenditure on charitable activities

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Intensive Support – Service Contracts	2,193,063	742,754	<b>2,935,817</b>	3,422,971
Intensive Support – Grant Funding	-	206,245	<b>206,245</b>	268,770
Intensive Support – Reserves Funding	1,485,303	328,618	<b>1,813,921</b>	1,722,633
Direct Support – Donations Funding	9,100	-	<b>9,100</b>	4,084
	<u>3,687,466</u>	<u>1,277,617</u>	<u><b>4,965,083</b></u>	<u>5,418,458</u>
<i>Total 2022</i>	<u>3,947,479</u>	<u>1,470,979</u>	<u>5,418,458</u>	

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### Analysis of direct costs

	<b>Intensive Support – Services Contracts 2023 £</b>	<b>Intensive Support – Reserve Funding 2023 £</b>	<b>Direct Support – Donations Funding 2023 £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022</i>
Staff costs	1,752,400	1,181,136	-	<b>2,933,536</b>	3,061,183
Depreciation	10,411	6,707	-	<b>17,118</b>	22,885
Young people expenditure	160,875	124,705	9,100	<b>294,680</b>	443,187
Property & office costs	126,942	78,790	-	<b>205,732</b>	208,659
Communication & IT costs	138,725	91,517	-	<b>230,242</b>	205,067
Regulatory costs	3,710	2,448	-	<b>6,158</b>	6,498
	<u>2,193,063</u>	<u>1,485,303</u>	<u>9,100</u>	<u><b>3,687,466</b></u>	<u>3,947,479</u>
<i>Total 2022</i>	<u>2,247,951</u>	<u>1,695,444</u>	<u>4,084</u>	<u>3,947,479</u>	

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 10. Analysis of expenditure on charitable activities (continued)

#### Analysis of support costs

	<b>Intensive Support – Services Contracts 2023 £</b>	<b>Intensive Support – Grant Funding 2023 £</b>	<b>Intensive Support – Reserves Funding 2023 £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Staff costs	655,102	148,394	328,618	<b>1,132,114</b>	1,050,867
Service development	15,155	15,978	-	<b>31,133</b>	55,952
Governance costs	72,497	41,873	-	<b>114,370</b>	364,160
	<u>742,754</u>	<u>206,245</u>	<u>328,618</u>	<u><b>1,277,617</b></u>	<u>1,470,979</u>
<i>Total 2022</i>	<u>1,175,020</u>	<u>268,770</u>	<u>27,189</u>	<u>1,470,979</u>	

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 11. Auditor's remuneration

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's auditor for the audit of the Charity's Annual Accounts	<b>13,020</b>	10,800

### 12. Staff costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>3,691,865</b>	3,777,098
Social security costs	<b>337,442</b>	329,780
Contribution to defined contribution pension schemes	<b>154,213</b>	157,711
	<b>4,183,520</b>	4,264,588

The average number of persons employed by the charity during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Permanent Staff	<b>121</b>	123
Sessional Staff	<b>34</b>	30
	<b>155</b>	153

The number of employees whose employee benefits (Excluding employer pension costs) exceeded £60,000 was:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
In the band £60,001 - £70,000	<b>2</b>	2
In the band £90,001 - £100,000	<b>1</b>	1

The key management personnel of the Charity are the Board and the senior management team. The five key managers were paid aggregate remuneration totalling £349,015 (2022: £327,246, five managers).

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 13. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Director expenses have been incurred (2022 - £NIL).

### 14. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Computer Equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2022	159,036	96,493	348,725	604,254
Additions	-	-	32,433	32,433
Disposals	-	(3,384)	(25,171)	(28,555)
At 31 March 2023	159,036	93,109	355,987	608,132
<b>Depreciation</b>				
At 1 April 2022	154,500	95,414	324,385	574,299
Charge for the year	1,987	1,079	14,052	17,118
Disposals	-	(3,384)	(25,171)	(28,555)
At 31 March 2023	156,487	93,109	313,266	562,862
<b>Net book value</b>				
At 31 March 2023	2,549	-	42,721	45,270
At 31 March 2022	4,536	1,079	24,340	29,956

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 15. Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2022	1,165,984
Additions	153,810
Disposals	(148,287)
Revaluations	(95,143)
At 31 March 2023	<u>1,076,364</u>

Fixed asset investments are measured at fair value through income and expenditure. The fair value is determined by prices from a recognised stock exchange. The net losses on Investments of £89,620 were realised gains of £5,523 offset by unrealised losses of £95,143.

### Historical cost of listed investments

	2023 £	2022 £
Historical cost	<u>1,041,987</u>	<u>1,012,646</u>

### 16. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	333,649	363,348
Other debtors	5,668	7,235
Prepayments and accrued incomes	<u>169,076</u>	<u>82,462</u>
	<u>508,393</u>	<u>453,045</u>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 17. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>45,389</b>	72,923
Other taxation and social security	<b>101,608</b>	81,857
Accruals and other creditors	<b>148,178</b>	195,569
Deferred income	<b>344,513</b>	242,559
	<b>639,688</b>	592,908

### 18. Deferred income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April 2022	<b>242,559</b>	359,779
Resources deferred during the year	<b>344,513</b>	242,559
Amounts realised from previous periods	<b>(242,559)</b>	(359,779)
<b>Deferred income at 31 March 2023</b>	<b>344,513</b>	242,559

Deferred income relates to funding received under contract during the year which relates to projects that will be delivered in future periods.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 18. Provisions

#### Dilapidations provision

	2023 £	2022 £
Provisions at 1 April 2022	77,000	65,000
Additional provision during the year	-	12,000
<b>Provisions at 31 March 2023</b>	<b>77,000</b>	<b>77,000</b>

The charity makes provision for dilapidations, being the cost of bringing the properties back to the state they receive them. It is expected that the dilapidations provision will be utilised in the next 1-2 years.

### 20. Statement of funds

#### Statement of funds – current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Digital Strategy	177,000	-	(32,850)	-	-	144,150
Includem	184,516	-	-	-	-	184,516
Justice Team						
	<b>361,516</b>	<b>-</b>	<b>(32,850)</b>	<b>-</b>	<b>-</b>	<b>328,666</b>
<b>General Funds</b>						
General Funds – all funds	1,316,591	3,072,944	(3,051,882)	-	(89,620)	1,248,033
<b>Total Unrestricted funds</b>	<b>1,678,107</b>	<b>3,072,944</b>	<b>(3,084,732)</b>	<b>-</b>	<b>(89,620)</b>	<b>1,576,699</b>



## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 20. Statement of funds (continued)

#### Statement of funds – current year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains (Losses) £	Balance at 31 March 2023 £
<b>Restricted funds</b>						
Young people support	30,040	13,438	(9,100)	-	-	34,378
Core service	-	2,106,577	(2,106,577)	-	-	-
	30,040	2,120,015	(2,115,677)	-	-	34,378
<b>Total of Funds</b>	<b>1,708,147</b>	<b>5,192,959</b>	<b>(5,200,409)</b>	<b>-</b>	<b>(89,620)</b>	<b>1,611,077</b>

#### Statement of funds – prior year

	Balance at 1 April 2021	Income £	Expenditure £	Transfers in/out £	Gains (Losses) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Digital Strategy	330,068	-	-	(153,068)	-	177,000
Includem Justice Team	39,737	-	(47,221)	192,000	-	184,516
	369,805	-	(47,221)	38,932	-	361,516
<b>General Funds</b>						
General Funds – all funds	1,741,264	3,036,811	(3,522,149)	8,289	52,376	1,316,591
<b>Total Unrestricted funds</b>	<b>2,111,069</b>	<b>3,036,811</b>	<b>(3,569,370)</b>	<b>47,221</b>	<b>52,376</b>	<b>1,678,107</b>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 20. Statement of funds (continued)

#### Statement of funds – prior Year (continued)

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
<b>Restricted funds</b>						
<i>Young people support</i>	18,191	15,933	(4,084)	-	-	30,040
<i>Core service</i>	-	2,119,663	(2,063,442)	(47,221)	-	
	<u>18,191</u>	<u>2,126,596</u>	<u>(2,067,526)</u>	<u>(47,221)</u>	<u>-</u>	<u>30,040</u>
<b>Total of funds</b>	<u>2,129,260</u>	<u>5,163,407</u>	<u>(5,636,896)</u>	<u>-</u>	<u>52,376</u>	<u>1,708,147</u>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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The aim and use of the designated fund is broken down as follows:

Digital Strategy - In December 2021, following a review, the Board approved the level of reserves required to achieve our plans for the digital transformation and deliver on the approved strategy to £177,000. In the year to 31 March 2023, £32,850 expenditure was incurred on the project with £144,150 carried forward for completion.

Includem Justice Team - The Board agreed in December 2021 to designate £192,000 to continue the delivery of this essential service to strengthen support for young people involved, or at risk of being involved, with the justice system, and divert them from participating in criminal behaviour, help them to positively engage within their neighbourhood, help improve their wellbeing and resilience and they are respected, responsible and included. £184,516 remains for bridge funding.

The aim and use for each restricted fund is as follows:

Young People Support – the young person fund is a small non-service fund raised from donations, used to enable young people and families to have experiences they would otherwise not have the opportunity to, which many of us take for granted.

Core services – includem is supported by the Scottish Government and Local Authorities to support young people and divert them from participating in criminal behaviour, help them to positively engage within their neighbourhood, help improve their wellbeing and resilience and they are respected, responsible and included.

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 21. Summary of funds

#### Summary of funds – current year

	Balance at 1 April 2022	Income £	Expenditure £	Transfers in/out £	Gains (Losses) £	Balance at 31 March 2023 £
Designated funds	361,516	-	(32,850)	-	-	328,666
General funds	1,316,591	3,072,944	(3,051,882)	-	(89,620)	1,248,033
Restricted funds	30,040	2,120,015	(2,115,677)	-	-	34,378
	<u>1,708,147</u>	<u>5,192,959</u>	<u>(5,200,409)</u>	<u>-</u>	<u>(89,620)</u>	<u>1,611,077</u>

#### Summary of funds – prior year

	Balance at 1 April 2021	Income £	Expenditure £	Transfers in/out £	Gains (Losses) £	Balance at 31 March 2022 £
Designated funds	369,805	-	(47,221)	38,932	-	361,516
General funds	1,741,264	3,036,811	(3,522,149)	8,289	52,376	1,316,591
Restricted funds	18,191	2,126,596	(2,067,526)	(47,221)	-	30,040
	<u>2,129,260</u>	<u>5,163,407</u>	<u>(5,636,896)</u>	<u>-</u>	<u>251,683</u>	<u>1,708,147</u>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 22. Analysis of net assets between funds

#### Analysis of net assets between funds – current period

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total Funds 2023 £</b>
Tangible fixed assets	45,270	-	<b>45,270</b>
Fixed asset investments	1,076,364	-	<b>1,076,364</b>
Current assets	1,171,753	34,378	<b>1,206,131</b>
Creditors due within one year	(639,688)	-	<b>(639,688)</b>
Provisions for liabilities and charges	(77,000)	-	<b>(77,000)</b>
<b>Total</b>	<b>1,576,699</b>	<b>34,378</b>	<b>1,611,077</b>

#### Analysis of net assets between funds – prior period

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total Funds 2022 £</i>
<i>Tangible fixed assets</i>	<i>29,956</i>	<i>-</i>	<i>29,956</i>
<i>Fixed asset investments</i>	<i>1,165,984</i>	<i>-</i>	<i>1,165,984</i>
<i>Current assets</i>	<i>1,152,075</i>	<i>30,040</i>	<i>1,182,115</i>
<i>Creditors due within one year</i>	<i>(592,908)</i>	<i>-</i>	<i>(592,908)</i>
<i>Provisions for liabilities and charges</i>	<i>(77,000)</i>	<i>-</i>	<i>(77,000)</i>
<b>Total</b>	<b>1,678,107</b>	<b>30,040</b>	<b>1,708,147</b>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

### 23. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/income for the period (as per Statement of Financial Activities)	(97,070)	(421,113)
<b>Adjustments for:</b>		
Depreciation charges	17,118	22,885
(Gain) on investments	89,620	(52,376)
Dividends and interest from investments	(24,102)	(28,533)
Increase in provisions	-	12,000
(Increase)/decrease in debtors	(55,348)	(21,610)
(Decrease)/increase in creditors	46,780	(52,048)
<b>Net cash (used in)/provided by operating activities</b>	<b>(23,002)</b>	<b>(540,795)</b>

### 24. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	697,738	729,070
Notice deposits (less than 3 months)	-	-
	<b>697,738</b>	<b>729,070</b>

### 25. Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	729,070	(31,332)	697,738
	<b>729,070</b>	<b>(31,332)</b>	<b>697,738</b>

## Notes to the Financial Statements for the Year Ended 31<sup>st</sup> March 2023

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### 26. Pension commitments

The charity contributes to a defined contribution scheme operated by Legal & General.  
The charity makes contributions of 4.5% of gross salary to the scheme for those who have elected to join with employees contributing a minimum of 3.5%.  
The charity contributed £154,213 in the year (2022: £157,711).

### 27. Operating lease commitments

At 31<sup>st</sup> March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Lease periods < 1 year	<b>58,410</b>	62,105
Lease periods 2 to 5 years	<b>37,200</b>	-
	<b>95,610</b>	62,105



Includem,  
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G51 1PR

A charity registered in Scotland, number SCO30233 | Company registration number: SC207985