

**INTO WORK
(Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**Charity Number: SC028327
Company Registration Number: SC181737**

INTO WORK
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2023

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INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

The Directors are pleased to present their report and financial statements for the year ended 31 March 2023. The Directors of the Charitable Company are its Trustees for the purpose of Charity law and throughout this report are collectively referred to as the Directors.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Chair person's report

The year of 1st April 2022 to 31st March 2023 was marked in the UK by rising inflation and the cost-of-living crises. For Into Work, we continue to monitor the disproportionate detrimental effect on disabled people's income, health, employment, and access to services arising from the financial crises and the UK's recovery from the global covid pandemic.

The Into Work team has ensured continuous service delivery for our existing and new clients throughout the year. We have developed additional support to help mitigate the effects of the cost-of-living crises for current and new clients through income maximisation and welfare rights' one-to-one sessions and group workshops.

This year a total of 412 disabled and neurodivergent people and those with long term health conditions have been served across our supported employment services through our following projects: All in Edinburgh, Midlothian, East Lothian, Welfare Rights, Wellbeing+ and Young People's services. This is a marked increase of reach compared to previous years with the 2021-22 figure being 283 people.

We have continued to grow and develop the impact from our co-produced training offer through the Autism Works team. This training is improving employers understanding of autism and neurodiversity, particularly around recruitment and employment practices. In the past period the team have taken on an additional 'Fair Work Autism' research project in partnership with Heriot-Watt University.

Whilst support with wellbeing and the cost-of-living crises has been a focus in our supported employment service delivery, managers and the Board have been aware of the need for an increased support for our staff team, all of whom have continued to operate a hybrid model to offer in person support and remote support. The Board were able to double the budgeted annual cost-of-living salary increase to all staff in addition to a one-off additional payment.

The Board would like to acknowledge their appreciation of the efforts of the staff team to deliver and sustain all Into Work's services during another challenging period, and to our existing and new funders for investing in our activities

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Chair person's report (continued)

Considerable progress was made in 2022-23 to implement a staff structure to deliver our strategic plan. This resulted in an overall increase in management and leadership capacity and helped the staff team deliver on our five key strategic objectives which are:

1. Build our business development capacity for growth focusing on the Southeast of Scotland.
2. Increase our presence and influence.
3. Work with funders and commissioners to achieve a sustainable full cost recovery model.
4. Continue a focus on the management of Into Work's quality and performance.
5. Build our staff development.

Client findings from the strategic review reinforced our approach for people with lived experience to directly influence the governance, design, and delivery of our services. The Board successfully attracted two young people with lived experience to shadow a Board meeting resulting in one person agreeing to be appointed as a new Director.

The appointment of a new Director coincided with the resignation of one of our experienced and valued existing Directors, Jamie Szymkowiak. Jamie had served on the Board and HR Committee for just under three years and made a significant contribution to the development and direction of Into Work during that time.

The Board held an away day to review progress towards the five strategic objectives. The Board and full staff team then came together at our AGM event and explored the theme of Into Work's quality in small group conversations. Both staff and Board members enjoyed this collaboration and highlighted that Into Work could do more to capture client's successes and their stories to demonstrate impact. Feedback also highlighted that it is building on lived experience and a co-production approach across Into Work's services that is helping the charity stand out.

This year has seen the active involvement of past and present clients taking part in our Autism Advisory Group, Wellbeing+ Advisory Group and the new Young Person's Advisory Group. Members from these groups were represented in awareness raising events during various MSP visits to our offices, including a visit from the then Minister for Just Transition, Employment and Fair Work and a drop-in session we held at the Scottish Parliament.

The Board would like to extend thanks to all our Into Work volunteers – the Advisory Group members and Board members who give their time and experience to develop the organisation and what we can offer.

Income for the 2022-23 period was £738,000, an increase on the previous year's income of £674,000 which is attributed to an increase in successful fundraising to meet more of our core costs, funding for smaller and additional projects (including Fair Work Autism, Wellbeing+, funding for parents and our Young Person's Guarantee project called Inclusion Works!) as well as some training income.

The Board have continued to invest the reserves created from the one-off pension surplus event in 2019-20 when £548,000 was released in to Into Work's account. CCLA Charities Ethical Investment Fund has been designated by the Board for this long-term investment to grow capital, generate annual income as needed, protect against fluctuations in income, and pursue other projects in line with the objects of the Charity in the future.

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For the year ended 31 March 2023

Objects and activities

Established in 1993, Into Work is celebrating 30 years of success in supporting disabled people to find and maintain great jobs. In this year the Articles of Association document was revised with legal support from Gillespie Macandrew. The updated Articles have been formally adopted by the Board following approval from the Office of the Scottish Charity Regulator (OSCR). Finalised signed versions have been lodged with both OSCR and Companies House.

The revised charitable objectives are:

‘to support disabled people and people with long-term health conditions in Scotland, by (1) aiding them to advance into employment; (2) promoting equality, inclusion and accessibility in the workplace and training; and (3) pursuing any other objects for the benefit of disabled people and people with long term health conditions which are now or hereafter deemed to be charitable in law.’

Into Work use the nationally promoted Five Stage Supported Employment model as the basis of service provision and supported by our welfare rights and wellbeing service. By assisting disabled and neurodivergent people and those with long term health conditions into employment that is paid, sustained and meets their employment aspirations within a supportive employment environment, we ensure that there are financial, social, wellbeing and developmental benefits for the individual.

Into Work’s supported employment services are currently delivered across the City of Edinburgh, East Lothian and Midlothian and our training offer has been delivered in person and remotely across Scotland (and beyond).

Achievements and performance

Despite the challenging economic context, this has been a successful and rewarding year for Into Work beneficiaries across all services.

Edinburgh Supported Employment Service All in Edinburgh (AiE) Project

Following successful re-tendering, the Edinburgh Supported Employment Consortium (ESEC) have completed year 1 (2022-2023) of the new All in Edinburgh (AiE) contract, which runs until March 2025 with the option of a further three-year extension to March 2028.

Into Work successfully reached the new target of 44 job outcomes (reflecting the reduced value of the new contract, down from the previous contract target of 51). The staffing levels have been adapted to reflect the new contract value and achieved through growth in other projects and roles. Capital City Partnership (CCP), who manage employability services across the city, continued to recognise that there was a need for some flexibility in target outcome types achieved, to meet client need.

There was a renewed focus towards the end of the year on the number of returners to the programme and the subsequent low numbers of new people (engagements). There will be a plan

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For the year ended 31 March 2023

Achievements and performance (continued)

implemented to improve engagements across the consortium in the next period. However, despite challenges Into Work achieved 70% engagement target, higher than the consortium total and higher than our 2021-2022 figure. We made a marked contribution to overall consortium referrals via our links and marketing presence. We also achieved more full-time jobs than the previous year.

After 8 years of operation, AiE is still considered to be an effective and impactful supported employment programme.

Into Work's All in Edinburgh Service	Target Year 8 2022-23	Achievement Year 8 2022-23	Achievement Year 7 2021-22
Engagements	106	74	42
Full time employment	31	29	28
Part time employment	7	7	9
Retained employment	3	4	8
In work progression	3	4	3

We have always collated and evidenced 26-week job sustainment data as part of the contract. For the new contract though these sustainment outcomes were given targets. We achieved 20 out of a target of 25, 80% to our target.

Disabled Parents Employability Support (November 2022 to March 2023) Funded by Disabled Parental Employability Support Fund (DPESF)

CCP awarded a short contract to the AiE consortium to work with family agencies in the city to engage with disabled parents and help support them towards paid work.

This was a short timeframe and a pilot to kick start the development of closer links and build trust and confidence with family agency staff. This was to encourage family agencies to refer their clients who would not otherwise be considering work. We met our target to engage with 4 parents who showed interest in employability support. Despite the short time we did help one of the parents achieve a job outcome, which was a great achievement. We participated in networking and information events facilitated by CCP to support the initiative.

This project was hugely enhanced by the provision of cost of living/income maximisation workshops for parents which was delivered by Into Work's Welfare Right Lead. The family agency staff also found these workshops incredibly beneficial as barrier removal input, (mentioned below under Welfare Rights). This was a key component in boosting trust and confidence with agencies and their service users and was enthusiastically appreciated by all.

The remit for managing family agency referrals now sits with the AiE consortium core service.

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Achievements and performance (continued)

Targeted Supported Employment for People with a Learning Disability. Funded by Bailey Thomas

We were awarded funding to work more closely and for longer with five people with learning disabilities. Individuals ranged from 19-60 years old with 4 females and 1 male. Additional barriers included autism, epilepsy, mental health issues, social isolation, living in temporary accommodation, lack of work experience, literacy issues, lack of qualifications.

Due to additional barriers, most of the clients required support from their adviser to understand their skills, abilities and how their skills were relevant to the current employment market. The clients created an action plan to help move towards employment and through accessing other Into Work or external provision to improve mental health, and self-confidence so they were in a stronger position to consider applying for work.

Two of the clients have been supported to gain employment, one in childcare and another in a public sector administration role. For one of the individuals much of their support has been in-work support which has helped them and their manager to ensure that their employment has been successful.

Inclusion Works! Young Disabled People service, funded by City of Edinburgh Council's Young Person's Guarantee managed by Capital City Partnership (CCP)

Following last year's 3-month pilot Into Work were awarded one year's funding to engage with young disabled people aged 16 to 24 in Edinburgh, with an emphasis on improving their wellbeing and to build capacity with their employability skills.

We appointed an experienced Young Person's Lead who co-ordinated the 'Inclusion Works!' programme with support from a part time Young Person's Worker, with lived experience being at the heart of our service design. A database of over 200 local agencies working with young people was compiled to raise awareness of the programme and to generate referrals.

This programme was incredibly successful in engaging with young people, all of whom had encountered the additional challenges the pandemic brought.

Overall, the programme received referrals to work with 22 young people, 18 of whom did engage in the programme with 16 successfully completing employability training. 14 people on the programme shared that they were autistic. Young people who completed the programme achieved the following outcomes and outputs:

- 2 people got a job outcome.
- 4 people got a further / higher education outcome.
- 3 people went on to onward employability provision.
- 7 people started volunteering placement.

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Achievements and performance (continued)

One to one session's built-up relationships and confidence for the young people to then go on and engage with the group sessions. The young people had additional sessions and access to Into Work's Wellbeing Coach, Welfare rights Lead and an Employment Advisor which helped provide a very holistic, one-stop service.

The young person reported that they had more of a sense of purpose, were more confident about their future, more independent and feeling more empowered. They reported that it was useful to meet with people in a comparable situation.

A Young Person's Advisory group has formed at the end of this programme, the young people keen to keep a connection with each other and to be involved in the co-production of future services for young people.

Midlothian Large Grant – Midlothian Council

2022-2023 marked year one of our current three-year large grant award from Midlothian Council. The value of the contract was an increase on the previous three-year award. Our staff member increased their hours from 16 to 20 hours per week, thus increasing our service capacity.

Our adviser who has now been with us for 4 years, works in a supportive and efficient way. This year again we exceeded our target for the number of people receiving support by 60% and our outcome target by 55% (albeit some people achieved more than one outcome). We progressed 15 people to outcomes, which is 85% to our target of 18 people.

Once again as a Midlothian 'trusted partner' we were able to support struggling families by distributing £9,150 of LACER (Winter Flexible Fund) money to help with food, fuel and clothing costs.

Wellbeing support was offered to supported employment clients – as well as welfare rights input which generated £32,027 of financial gains for clients.

Our Service Manager continued to work closely with partners in Midlothian, actively participating in the Local Employment Partnership (LEP).

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Achievements and performance (continued)

Midlothian	Target 2022-2023	Achievement 2022-2023	Achievement 2021-2022
Number of new referrals	23	24	35
Number receiving initial meeting	23	24	26
Clients who received a 1:1 service	23	37*	45
Number who will achieve an outcome	18	15 people**	18
Service sessions (incl. previous year clients*)		350	239
Breakdown of outcomes:			
Jobs		6	8
Retained employment		4	1
Work placement or volunteering position		4	3
Re-engaged with education		5	1
Qualification		5	0
Progression to vocational training/ other		4	
Total outcomes	18	28**	13

*13 clients were carried forward to the 2022-23 funded service from the previous year's funded service.

** this figure is the number of people who achieved an outcome in 2022-23 (15 people). With a total of 28 outcomes as some people gained more than one outcome.

Midlothian Council – Parental Employability Support (PES) Boost – Disability (October 2022- March 2023)

This project had the aim of supporting unemployed female disabled parents. Those in low paid or insecure work, including those under 25 and covering customer service skills for remote working.

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Achievements and performance (continued)

	target	actual	comment
1:1 support	10 people	8	10 people referred. 1 person withdrew. Another person had health barriers.
Acquire skill & self-confidence to make progress in employment status	8 people	8	4 people have made progress. 4 people are still engaged.
Improved financial awareness & understanding.	10 people	7	
Increased household income	10 people	5	1 person received financial gain of £9,398. Another £7,332.
Transformational coaching of 6 sessions using tools	10	8	Tools focused on client's personal growth and development not just specific goals and outcomes

Eight people were offered wraparound support – including wellbeing, transformational coaching and welfare rights. We were also able to offer direct financial help via the LACER fund money mentioned in the above section.

Feedback was very positive from participants. They reported ‘I have learned about resilience and how to stay positive even in the face of setbacks’ and ‘Confident now to go for jobs that I wouldn’t have felt I was good enough for before the sessions.’

Midlothian UK Shared Prosperity Fund

Into Work were delighted to be awarded money from the UK Shared Prosperity Fund in Midlothian to meet the needs and gaps identified by the Local Employability Partnership. We will deliver a combination of supported employment, welfare rights/income maximisation, wellbeing and young person support services. Due to the timing of the funding notification a small amount of work was completed in 2022-23 to deliver cost of living/welfare rights advice workshops with most of the service delivery to be carried out over 2023-24 and 2024-25.

East Lothian Employability + programme for Disabled Young People in schools funded by East Lothian Council, Scottish Children’s Lottery ‘Chance to Flourish’ fund and Dr Guthrie’s Trust

Into Work was once again awarded a main grant via East Lothian’s ‘One Council Partnership Fund’ grant at the end of March 2022 for an Employability Intervention Officer (EIO) to continue working on the High School Employability+ project for those young people in S4 to S6 with additional support needs. This was supported by grant and trust funds as above.

Young people are being supported to explore their options and develop aspiration and confidence, preparing them for transition from school to Further Education or work. We have been awarded a further grant for the current period, 2023-2024 for this project to continue.

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Achievements and performance (continued)

Starting with one school, the project now supports 5 of the 6 county High Schools. This year 34 young people engaged with the programme. 75 support sessions were delivered covering 150 hours of input. There are many challenges but the progress for the young people is marked. Indicators of vulnerability showed: autism, ADHD (attention deficit hyperactivity disorder), neurodiversity, coeliac disease, IBS, brain injury, learning disability, global learning delay, chromosome depletion, self-harm, ACE's (adverse childhood experience), anxiety, care experienced, parental bereavement, young carer, dyslexia & English as a second language. Feedback from schools is positive for the much-needed resource.

Financial Inclusion Service: Welfare Rights and Income Maximisation.

This service is supporting a widening range of Into Work projects and clients. The cost-of-living crisis has fuelled demand for in-person income maximisation workshops. There is a focus across Scotland on addressing family and child poverty through employability (Best Start, Bright Futures).

Having started with Parental Employability Support Fund (PESF) clients in East Lothian, this support has developed into a separate service offer in other areas as noted above. We are recruiting more capacity for welfare rights provision in 2023-24. This type of service is still in short supply but remains a huge contributor to barrier removal around employment. Of particular interest to clients are 'back to work' financial scenarios and of course financial gains from missing entitlements.

The relaxing of age range for Scottish Child Payment in November 2022 meant a big jump in financial gains for the PESF parents project in East Lothian and for benefit application numbers. Benefit checks and better off in work calculations were also up. 33 people were helped to apply for Universal Credit (UC) this year. This figure is expected to increase, with the planned migration of anyone still in receipt of legacy benefits to UC in the next two years.

Overall increase of 27% in referrals this past year, client meetings up by 19% and financial gains up 78% (with highest ever figure). Increases in both in-work and out-of-work gains. Many parents supported were living with in-work poverty.

Three new projects were added, which all saw financial gains for the clients supported. One of which was an external spot purchase service from one of our funders that wanted to make sure their disabled volunteers were getting information and all the benefits they are entitled to.

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Achievements and performance (continued)

Welfare Rights Service	2022-2023	2021-2022
Total engagements	187	147
Total client meetings	400	334

Total financial gains	£ 432,993	£243,337
Financial gains breakdown:		
AiE	£ 114,852	£88,519
Midlothian	£ 32,027	£39,141
East Lothian	£ 96,984	£75,578
Parental Employability Support Fund (PESF) East Lothian	£ 173,479	£ 34,907
Young People Service (NEW)	£ 6,517	
Disabled Parents Employability Support Fund (DPESF) Edinburgh (NEW)	£ 7,914	
Other: Inspiring Scotland volunteers (NEW)	£ 1,220	
Project SEARCH	N/A ended	£5,190
Gains for in-work benefits	£ 166,715	£99,185
Gains for out of work benefits	£ 266,277	£144,152
Activity:		
Better-off in work calculations	195	132
Benefit checks	160	108
Benefit applications supported	160	76
Tribunal hearings*	0	0
Mandatory reconsideration submissions*	7	13

*Fewer people are failing the work capability assessment for Employment Support Allowance and Universal Credit which means far fewer appeals/tribunals. The fairer devolved Scottish Disability Payment which replaced Personal Independence Payment (PIP) has also helped.

Wellbeing+

Our Wellbeing+ service delivering 1:1 and group support to clients alongside their employment journey, enables us to deliver a more holistic service across our supported employment projects. The Wellbeing Coach is supported by the Wellbeing Advisory Group of past and present clients who have helped co-produce the programme. A new Wellbeing Coach took on the role this year bringing experience of psychology and transformational coaching qualifications. The programme was redesigned to align more closely to the employability pipeline structure offering four main kinds of support for clients:

- Wellbeing Works, a 12-week programme for clients at the earliest stages of their employment journey.

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For the year ended 31 March 2023

Achievements and performance (continued)

- Monthly workshops with a focus on wellbeing for clients closer to employment searching and moving into employment.
- Monthly wellbeing open space for clients at all stages of their employment journey.
- 1:1 wellbeing coaching for those who cannot attend group sessions.

The revised programme delivers a higher level of group meetings and peer support which was co-produced to respond to the feedback from the Advisory Group and previous participants who had identified social isolation and loneliness as a barrier.

The Wellbeing+ service has worked with 54 clients from October 2022 to March 2023 which includes 18 clients from the Edinburgh Young People's programme (Inclusion Works!). The demand for Wellbeing+ is growing across services in this next period.

Training & Consultancy (Lived Experience) - Autism Works and Fair Work Autism

The Autism Works Project was established in 2019 with funding from Scottish Government, managed on their behalf by Inspiring Scotland. This funding is part of the ongoing national campaign to improve the general public's understanding of autism. This year the National Lottery Fund Awards for All and Boshier-Hinton Foundation also contributed funding to support high quality lived experience training to employers across Scotland. This year we have raised a commercial income of £10,735 paid by individual organisations booking our open training rounds, or looking for bespoke ones.

The training offer has expanded to deliver a Neurodiversity Works training programme. Again, lived experience has been at the heart of this development and the team are looking at an additional trainer and a training support role in the next period to build additional capacity.

The training is leading the team in to further bespoke and consultancy work to improve working environments and practices with individual employers. The team have made great in-roads with the Scottish Union for Supported Employment (SUSE) Public Social Partnership (PSP) called Apt and are providing professional training through their networks.

The team are working closely with major employers in Edinburgh & Lothians such as Leonardo, sourcing paid work placements for autistic people and developing this service offer linking in with our wider supported employment services.

The team have started to generate a small amount of income from their training, however, fundraising for this project continues to be required.

In this past year Inspiring Scotland awarded Into Work a project called Fair Work Autism which had originally been developed by another provider. This is a research project in partnership with Heriot-Watt University. The research is considering the lack of fair work for Scotland's autistic workforce by evidencing what is working and what needs to change to make fair work inclusive of autistic employees. The research will be published into a report and a parliamentary event is being arranged for the 6th of September 2023 to share the research findings with MSPs and employers.

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For the year ended 31 March 2023

Achievements and performance (continued)

Fundraising activities

The following bids for additional services were successfully submitted and delivered during the year:

- Building on the success of the Edinburgh Young Person's Guarantee funded pilot (Inclusion Works!) in 2021-22 we secured additional funding to deliver a young person's programme in 2022-23.
- Increased supported employment delivery in Midlothian in the last period through Parental Employability Support Boost funding, (2022-23);
- Increase in supported employment delivery in Edinburgh Disabled Parents Employability Support (DPESF), managed by Capital City Partnerships for City of Edinburgh Council (2022-23).
- Delivery of Income Maximisation Workshops by Into Work's Welfare Rights Lead in Edinburgh, DPESF and Midlothian UKSPF.

To achieve our strategic objectives of business development and increasing our presence and influence, our two Service Managers, with support from the Development Coordinator, have had a stronger focus on building a growth pipeline.

During 2022-23 we achieved success in bids submitted to deliver additional services in the forthcoming year, 2023-24:

- Continuation of funding for supported employment services in East Lothian (2023-24).
- Autism Works and Fair Work Autism project have had further funding allocated for the next period, (18 months, 2023 - March 2024) from the Scottish Government's Increased Understanding of Autism fund managed by Inspiring Scotland.
- Delivery of Cost-of-Living Workshops in the next period in Midlothian to improve mental and financial wellbeing and employability funded from the Community Mental Health & Wellbeing fund, Midlothian Voluntary Action, (2023-24)
- Delivery of Cost-of-Living Workshops in the next period in Edinburgh funded from the City of Edinburgh Council Parental Employability Support Fund, Capital City Partnerships 2023-24.
- Notably during this period, we secured funding to deliver increased supported employment delivery, welfare rights, wellbeing and young people's transition services in Midlothian through their allocation of UK Shared Prosperity Fund (UKSPF), running 3 years, starting in March 2023 up to 31st March 2025.

We were not successful with all local authority employability bids for service delivery in 2022-23 such as in East Lothian and Fife, both of which required a lot of time and effort but which we hope will put us in good stead for future opportunities.

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Achievements and performance (continued)

From April 2022 to March 2023, we were successfully awarded 28 grants totalling £660,829. The awards received were from Aviva Community Fund, Baily Thomas Charitable Trust, Ballie Gifford, Boshier-Hinton Foundation, Chance to Flourish, Dr Guthrie's Association, Young Person's Guarantee, Edinburgh Council, Flexible Workforce Development Fund, Inspiring Scotland, Leith Benevolent Association, M&G Investment Management, Marsh Charitable Trust, Midlothian Parental Employability Support, Midlothian Health and Wellbeing Fund, Midlothian Large Grant (multi-year contract), Midlothian UK Shared Prosperity Fund, Nancie Massey Charitable Trust, National Lottery Foundation Improving Lives (muti-year funding), Awards for All, Ponton House Trust, Robertson Trust (multi-year funding), Scotmid Community Grant, Stafford trust, The Lady Marion Gibson Trust, Thistledown Trust. Most grants awarded are for a period of one year or less, except for 3 multiyear grants and the Midlothian UK Shared Prosperity Fund that were awarded for a period of 3 years. We are very grateful for the support of our funders.

Some of the funding applied for was not successful such as the Edinburgh Health and Wellbeing Fund, Scottish Government's Investing in Communities Fund, the Hugh Fraser Foundation, Financial Security Fund - Robertson Trust, and the Scottish Power Foundation. There remained a high 'no response' rate of 64% (slightly improved to last year's 70%) based on the total number of funding declines in the period which we assume is the high demand for funding due to the cost-of-living crisis and the lack of funding available within the third sector.

Summary

Into Work has experienced a full and varied year in 2022-23 with many successes for our clients and decisions on funding so that our clients, employers and partners we work with, can continue to receive our growing offer.

We are delighted we have made significant progress working towards our strategic objectives, notably on our growth, business development and increase in presence and influence.

We are pleased we have improved our offer to deliver a more holistic service with wellbeing, welfare rights and co-produced training alongside our supported employment service.

However, we do have the challenge to keep a focus on fundraising and income generation for all projects. The full impact of the pandemic and cost of living crises is still unknown, yet despite this we have continued to deliver a frontline service that is valued, respected, and achieves results. The organisation is continually adapting to a rapidly changing employability & disability landscape while striving to provide an impactful and wide-ranging complement of services, initiatives and projects.

As the charity progresses to celebrate 30 years of operation, we anticipate a positive future for the organisation, its clients, staff and partners.

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For the year ended 31 March 2023

Financial review

The accounts show net expenditure of £24,110 in the year (2022: net income of £66,421), as detailed in the Statement of Financial Activities (SOFA). The deficit in the year includes an investment loss of £12,004 (2022: £66,807 gain) on investments, excluding this investment loss, the results of the year would have been a net expenditure of £13,515 (2022: net expenditure of £386). The net income comprises a net decrease of £5,006 in unrestricted funds (2022: net increase of £81,200) and a net decrease of £19,104 in restricted funds (2022: net increase of £14,779). At the balance sheet date the unrestricted reserves were £781,894 (2022: £786,900) including £602,715 (2022: £620,496) in designated funds, with £15,428 (2022: £34,532) in restricted funds.

The Charity had a net surplus of funds of £797,322 (2022: £821,432) as at the year end.

We are investing in the strategic objectives resulting from our 2021-22 review. As a result, our projected monthly cash outflows are in excess of our monthly cash inflows which is expected because of our plans to grow our presence and influence. We will continue our fundraising activities to improve our funding position and meet this overall shortfall. And we will draw on our long-term investment if required.

The Directors continue to consider other methods to make strategic use of our reserves in keeping with our objectives as an organisation.

Principal funding sources

Our principal funding source in the year was the service level agreement for The City of Edinburgh "All in Edinburgh" contract. Further detail is available in the Notes to the Annual Accounts. The Directors are grateful to all the Charity's funders, whether big or small, named or anonymous, for their generosity and support.

Investment policy and performance

The investment policy and objective is to cautiously manage the assets of the Charity to provide long term capital growth and an appropriate level of income if needed to fulfil the Charity's objectives. Our investments are governed by a policy that is reviewed by the Directors annually.

Our investments experienced some fluctuations during the year and as of 31st March 2023 the value was £600,061 (£612,065 on 31st March 2022). Despite the decrease this represents a 16.06 % overall capital increase to the amount originally invested (£517,000) as of December 2019. Because of our successful funding and growth strategy it was not necessary to sell units to manage the cashflow this past period. We will continue to monitor cashflow this forthcoming period in case this route is required for 2023-24.

Ethical investment policy

The Charity invests its funds ethically, in a way that reflects Into Work's values and ethos and does not run counter to its aims.

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Financial performance (continued)

Reserves policy

The Directors have a policy of maintaining reserves to protect against unforeseen fluctuations in income and to allow for capital growth. Towards the end of 2020 our reserves balance greatly increased due to our exit from the Local Government Pension Scheme, which resulted in a one-off income event. The Directors took the decision to invest the funds received as a long-term investment for the Charity to be used to grow capital, generate annual income as needed, and pursue other projects in line with the objects of the Charity in the future.

The Directors consider that it is prudent to hold between three- and six-month's expenditure's worth of reserve for these purposes. Three months expenditure's worth of our reserves have been kept liquid, with the remainder invested in an ethical and prudent manner and designated for long-term investment.

At 31 March 2023 the free reserves of the Charity, comprising of the general fund, amounted to £179,179 (2022: £166,404). This is equivalent to about 2.8 months' (2022: 3.0 months') expenditure at current levels. This is at the lower end of the target range outlined above, however this is due to the timing of income received. Included in unrestricted designated funds is the Investment Fund, being the value of equity investments totalling £600,061, which the Directors could realise should there be a requirement to do so. The Directors are therefore comfortable with the total unrestricted funds available at the year end.

Risk assessment

The Board reviewed their approach to risk and the progress of our strategy in the current context during their in-person away day this past year. The Board reaffirmed that we are on track with our objectives and conceded that our growth target could have been set too high given the economic climate and to keep this under review.

The principal risks and uncertainties faced by the Charity are:

- **Further decline in public sector funding.** The recommendations from our strategic review include actions for sustainability that we are taking to mitigate against the risks of declining funding. This included development of a full cost recovery funding model and the investment in a business development framework to generate a pipeline of service development bids across the Southeast of Scotland. We have restructured staff roles to meet the strategic objectives. Our Development Coordinator and Service Managers continue to assist in sourcing funding to continue our work with a focus on growth and business development to support the sustainability of the Charity.
- **Short term, small funds.** Local Authority and Local Employability Partnership (LEP) short-term employability funding has required a fast turnaround in terms of submitting applications and having staff capacity to respond over short timeframes. To manage capacity Into Work has invested in growth roles and increased our Employment Advisor capacity which has helped manage the risk of not being able to respond to these short-term opportunities. This approach is being taken in the next year and we plan to increase our welfare rights capacity as well.

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Financial performance (continued)

- **Recommissioning of Fair Start Scotland – Partnership Working.** We understand that Local Employability Partnerships (LEP) will oversee the commissioning of employability services that are currently funded through Fair Start Scotland in their local areas and for any new contracts to commence from 1st April 2024. This could be an opportunity for Into Work to bid for additional work independently and it is likely that LEP's will want to see consortium and partnership bids. Into Work's size and turnover does mean we need to consider partnership working carefully so that we can retain our identity, quality and specialism in the market whilst expanding delivery of disability focused employment services across the Southeast of Scotland. Service Managers, Senior Manager and Board continue to monitor partnership working and consideration of a Policy Officer role to be created within Into Work.
- **Retention and recruitment.** Into Work has focused hard on creating a positive, supportive working environment as promoted by the Fair Work Framework that encourages staff development and progression. Consequently, we have an excellent staff team with a good retention rate, particularly in roles which we have been able to offer more security of funding. Like all employers we have encountered risks to being able to recruit and fill vacancies. This has led the Board and Managers to consider different approaches to recruitment including work placements and ensuring that we are managing our capacity levels proactively.
- **Retaining an engaged and motivated workforce.** Aware of the challenges facing the workforce the Board were pleased to be in the position to be able to offer a 4% cost of living award and one off payment.

We are engaging with staff in full staff meetings, optional monthly staff lunches and had a full team development day to explore our working arrangements. We are committed to offering a supportive and flexible working environment as well as training, staff development and wellbeing support to our employees.

We have engaged a HR Consultant on a freelance basis to bring all HR policies and processes up to date and in line with good practice.

We have recently purchased HR Planner software system so that staff have better access to HR documentation and processes.

We have tidied up office areas and this is ongoing to create a welcoming and inspiring workplace. We have taken on an additional smaller office space for private meetings with clients in-person or online.

We were very pleased to be awarded the Apt SUSE Employer of the Year award this year as sponsored by Diversity in Scotland.
- **Small staff team to raise presence and influence.** Personnel have been able to engage to a much greater extent with external meetings and networks to improve our presence and influence. Our Marketing Officer continues to drive forward our online presence and develop internal and external communications. This includes establishing brand guidelines, delivering brand guideline training to staff and establishing a new online bi-monthly newsletter. The Board are currently considering the recruitment of a Policy Officer role to influence local and national policy and funding decisions.

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Financial performance (continued)

- **Market movements.** Into Work is exposed to financial risk and market movements through its investment portfolio. Our investment and reserves policy ensures that we have sufficient liquid funds to continue operations despite any market movements and ensures that the fund which we invest in is sufficiently diversified. The Finance Manager, Senior Manager, Directors, and Investment Manager of the fund we invest in provide oversight of investment performance and we are constantly reviewing the performance of our investment. The Board has reaffirmed Into Work's position on sustainability and ethical sources of investment management to ensure this is aligned with our aims and values.

These are all significant elements of risk but are by no means insurmountable. We are proactive in our management of risk. The organisation can operate and trade on a significant reputation and track record of quality service delivery that has delivered significant employment and progression outcomes for disabled people over many years.

Plans for future periods

Into Work will continue supporting disabled people, neurodivergent people and those with long term health conditions for the year ahead delivering wraparound supported employment services in Midlothian, East Lothian and Edinburgh. We will continue with Local Employability Partnerships on what we can offer to halve the Disability Employment Gap, supporting No One Left Behind & Best Start, Bright Futures national strategies in Southeast of Scotland. We seek to extend delivery in other areas of Southeast Scotland as well.

- We will continue work with employers, providing lived experience training and support to improve recruitment and employment of disabled people and to disseminate our autism fair work research findings. Autism Works Parliament Event to promote Fair Work Autism research findings, 6th September 2023.
- Review the Autism Works business development plan and positioning. To look at future funding, planning for continuation and expansion of service offer to build out from Autism Works excellent model of co-production.
- Continue to develop quality, through lived experience, co-production approaches and established advisory groups. Advisory Groups and project leads working more collaboratively to help develop this approach.
- Consider capacity for a Policy Officer role.
- Marketing strategy to continue to be implemented, to ensure more consistency in internal and external communications, across projects and to increase presence and influence.
- Work on our data recording and reporting to be more efficient and effective to help assess quality and performance, informing our continuous improvement.
- Training plan for staff this year includes Adult Support & Protection Training, Hybrid Working, Trauma Informed Practice for Client Facing Roles, Negotiation, Sales and Objection Handling, Professional Development Award (PDA) in Supported Employment qualification for three staff, Facilitation and Training skills. Accessible information and Diversity training.

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Structure, governance and management

Constitution

Into Work was incorporated on 23 December 1997 and is a Charitable Company limited by guarantee with no share capital. The Charity's purposes and powers are prescribed by, and it is governed in accordance with, its Articles of Association. The Charity is recognised as a Scottish Charity.

Membership

Membership of the Charity is open to any individual or organisation with an interest in disability and employment and whose application to membership in accordance with the Charity's Articles of Association is successful. The liability of each Member in the event of winding-up is limited to £1.

Directors, recruitment and appointment of new directors

The Board of Directors is responsible for the management of the Charity and the safeguarding of its assets. Directors are recruited to the Board with a view to cultivating a mix of skills and experiences across a broad range of relevant disciplines. The revised Articles of Association detail the maximum length of service. A Director who has served for a period of five years shall automatically vacate office at the AGM (Annual General Meeting) that falls after their five-year anniversary. They shall be eligible for re-election for another five-year term thereafter. A person who has served as a Director for 10 consecutive years shall not be eligible for re-election until a further 12 months from the date of the AGM at which they retired has elapsed. A clause allows the Board to extend length of service in exceptional circumstances.

Induction and training of new directors

New Directors are often already familiar with the practical work of Into Work. New Directors are provided with an induction pack and are offered training on the roles and responsibilities of Board Members. Refresher and other training opportunities are also offered.

Organisational structure

The Board meets regularly to direct the business of the Charity and has set up an HR committee and a Finance & Audit committee. Each committee comprised of a minimum of three Directors and a manager from the management team. Induction and training are given as required. Responsibility for routine operational matters is delegated to the management team.

Policies and procedures

Into Work appoints professional contractors to provide employment law advice and insurance cover. Policies and procedures are reviewed on a rolling basis.

Health and safety

Health and Safety functions are reported to the HR Committee of the Board by the management team.

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Structure, governance and management (continued)

Standards & Awards

Awards

Into Work has made significant progress with awards this year including:

- Employer of the Year (2023) Award, SUSE (Scottish Union of Supported Employment) Apt Awards, sponsored by Diversity Scotland.
- Nominated for SUSE Award (2023) in the category of Apt Employer Champions and Diversity Champion for Kat Allen, Into Work's Training and Lived Experience Lead.
- Nominated for Edinburgh Chamber of Commerce's Responsible Business Award, 2023.

Standards

Into Work has made the following progress with accreditation:

- Investors in People (IIP) standard achieved since January 2000 successfully reviewed and awarded Silver in January 2021.
- Disability Confident Leader from June 2021. The standard continues to promote equal opportunities for disabled jobseekers and employees in all aspects of recruitment, employment, development, and retention practices.
- Edinburgh Joined Up for Integration Charter Award held since December 2019.
- Living Wage accreditation successfully awarded in May 2021.
- And working towards reaccreditation for Cyber Security.

Remuneration policy & payments to senior management

The Directors consider the management team to be the key management personnel of the Charity. The Into Work Board review the remuneration of management and all other staff annually and increases are considered in light of the Consumer Price Index (CPI) & Retail Price Index (RPI) and the prevailing economic circumstances in which the Charity is operating.

Voluntary reporting framework

We are pleased to include reporting in line with the Voluntary Reporting Framework.

We are proud to have achieved Level 3 Disability Confident Leader status in June 2021. As a Charity working to support disabled people, we are fully committed to diversity and inclusion in our employment practice. We take steps to be welcoming and supportive to all disabled staff and staff with any other protected characteristic. Autism Works staff with lived experience have advised on accessibility of Into Works documentation in this past year, including our recruitment documentation such as job descriptions.

Into Work gives full and fair consideration to applications for employment made by disabled people, and disabled applicants are offered reasonable & relevant adjustments during the recruitment process as well as in the workplace. Disabled employees have been supported to utilise Access to Work funding for equipment and other support this past year. Disabled applicants who meet the essential criteria in the job specification are offered a guaranteed interview.

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Structure, governance and management (continued)

In this past year we provided six-month work placements for two disabled candidates through the No One Left Behind (NOLB) employer recruitment initiative. This was incredibly successful and created added value to our office environment workspace with both people in a better position to find suitable employment looking ahead.

We work to ensure that all staff have appropriate training and career development opportunities throughout their time at Into Work. This process starts at induction and is managed through supervision and ongoing performance reviews. Training that was delivered to staff in the past period included:

- Trauma informed practice for all staff
- Story telling skills for frontline staff to develop case stories
- Evaluation Support Scotland training for project staff, leads and managers
- Employment Legislation training
- Supported Employment and disability training.
- We offer a flexible working environment as well as wellbeing support, and we continue to demonstrate our commitment to supporting improved mental health and wellbeing across the organisation. This has been demonstrated by wellbeing short term strategy of activities created and co-delivered by our staff team on an optional basis. This has included online social events and a card for discounted access to local sport and leisure facilities, monthly social lunches and ad-hoc social events.

Staff have access to a confidential helpline through our employee life insurance policy and additional private counselling sessions are accessed for staff as required. This area is developing, and in this past period our Wellbeing Coach offered a wellbeing workshop for staff volunteering to participate.

Free one to one wellbeing coaching sessions funded by SSSC & Scottish Government for staff working in this sector were advertised and promoted by management. We have established a hybrid working policy with our staff team which provides a more flexible working arrangement for staff roles.

This year we completed our equality and diversity survey for board members and staff. In line with the government's voluntary reporting framework, we note that 45% of staff respondents identified as a disabled person or as having a long-term health condition. 23% of staff responded they identify as neurodivergent and 14% of staff identify as an autistic person. 26% of staff noted they have a reasonable adjustment in place, with 100% of those staff advising that their adjustment meets their needs.

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Reference and administrative information

Charity name Into Work

Charity registration number SC028327

Company registration number SC181737

Directors

Jean Maclellan	(Chair)
Alan David Wilson	Treasurer
Andrew Smith	
Valerie Bell	
Jamie Szymkowiak	Resigned 16 February 2023
Kenneth Dinwoodie	
Scott Mackintosh	
Connor Marsh	Appointed 30 March 2023

Company secretary Lorena Mombelli

Key management personnel

Senior Manager	Rebecca Allen
Service Delivery Manager	Tanya Knight
Service Delivery Manager	Lynda McLeod
Finance Manager	Lorena Mombelli

Principal office and registered office
Norton Park
57 Albion Road
Edinburgh, EH7 5QY

**Senior Statutory Auditor
Independent Auditors**
Kevin Cattanach
Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh, EH3 6AT

Bankers
Bank of Scotland
Edinburgh Greenside, PO Box 17235
Edinburgh EH11 1YH

Investment manager
CCLA Investment Management Limited
Senator House, 85 Queen Victoria Street
London, EC4V 4ET

INTO WORK

REPORT OF THE DIRECTORS

For the year ended 31 March 2023

Statement of directors' responsibilities

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the 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 that give a true and fair view of the state of the affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- 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 the going concern basis unless it is inappropriate to assume that the Charitable Company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

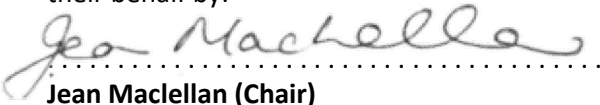
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Charity's auditors are unaware, and each Director has taken all the steps they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and authorised for issue by the Board of Directors on 12 September 2023 and signed on their behalf by:-


.....
Jean Maclellan (Chair)
Director

INTO WORK

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

For the year ended 31 March 2023

Opinion

We have audited the financial statements of Into Work (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting 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 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 (as amended).

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' (who are also the trustees of the charity for charity law purposes) 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 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.

INTO WORK

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

For the year ended 31 March 2023

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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. Our responsibility to read 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 themselves. 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.

Opinions 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, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the 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, included in the report of the trustees'.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate 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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the director's report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement set out on page 23, the Directors are responsible for the preparation of the financial statements which 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

INTO WORK

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

For the year ended 31 March 2023

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 the Acts and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income testing and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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. This description forms part of our auditor's report.

INTO WORK

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

For the year ended 31 March 2023

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 the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattanach (Senior Statutory Auditor)
for and on behalf of Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
Midlothian
EH3 6AT

12 September 2023

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

INTO WORK
STATEMENT OF FINANCIAL ACTIVITIES
(Including Income & Expenditure Account)
For the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations	2	8,550	3,000	11,550	2,674
Charitable activities					
<i>Grants and service level agreements</i>	3	383,797	325,007	708,804	664,541
<i>Consultancy income</i>	3	4,925	12,598	17,523	6,888
Investment income					
<i>Bank interest</i>		158	-	158	10
		-----	-----	-----	-----
Total		397,430	340,605	738,035	674,113
		-----	-----	-----	-----
Expenditure on:					
Raising funds		6,209	-	6,209	5,588
Charitable activities		385,394	358,538	743,932	668,911
		-----	-----	-----	-----
Total	4	391,603	358,538	750,141	674,499
		-----	-----	-----	-----
Net (loss)/gain on investments	8	(12,004)	-	(12,004)	66,807
		-----	-----	-----	-----
Net (loss)/income before transfers		(6,177)	(17,933)	(24,110)	66,421
Transfers between funds	12	1,171	(1,171)	-	-
		-----	-----	-----	-----
Net movement in funds		(5,006)	(19,104)	(24,110)	66,421
Funds brought forward		786,900	34,532	821,432	755,011
		-----	-----	-----	-----
Funds carried forward	12	781,894	15,428	797,322	821,432
		=====	=====	=====	=====

The results for the year derive from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above. The notes on pages 31 to 46 form part of these financial statements.

INTO WORK

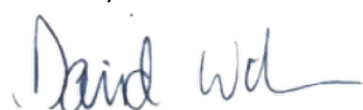
BALANCE SHEET

At 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	7		2,654		8,431
Investments	8		600,061		612,065
			<hr/>	<hr/>	
			602,715		620,496
Current assets					
Debtors	9	115,515		61,765	
Cash at bank and on hand		121,672		187,745	
		<hr/>	<hr/>	<hr/>	
			237,187		249,510
Creditors: amounts falling due within one year	10	(42,580)		(48,574)	
		<hr/>	<hr/>	<hr/>	
Net current assets			194,607		200,936
			<hr/>	<hr/>	
Net assets	13		797,322		821,432
			<hr/>	<hr/>	
Funds					
Unrestricted funds					
Unrestricted general fund	12		179,179		166,404
Designated funds	12		602,715		620,496
Restricted funds	12		15,428		34,532
			<hr/>	<hr/>	
			797,322		821,432
			<hr/>	<hr/>	

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements were approved by the Directors on 12 September 2023 and signed on their behalf by:



Alan David Wilson (Treasurer)

Director

Company Registration No: SC181737

The notes on pages 31 to 46 form part of these financial statements.

INTO WORK

CASH FLOW STATEMENT

For the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	(65,933)	(28,311)
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Cash flows from investing activities:		
Interest	158	10
Purchase of property, plant and equipment	(298)	(1,630)
Sale of investments	-	30,000
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Net cash provided by/ (used in) investing activities	(140)	28,380
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Change in cash and cash equivalents in the year	(66,073)	69
Cash and cash equivalents at the beginning of the year	187,745	187,676
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Cash and cash equivalents at the end of the year	121,672	187,745
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Reconciliation of net income to net cash flow from operating activities		
Net income for the year (as per the Statement of Financial Activities)	(24,110)	66,421
Adjustments for:		
Depreciation charge	5,253	6,031
Loss/(gain) on investments	12,004	(66,807)
Loss on disposal of assets	822	-
Interest from investments	(158)	(10)
(Increase) in debtors	(53,750)	(1,178)
(Decrease) in creditors	(5,994)	(32,768)
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Net cash (used in)/provided by operating activities	(65,933)	(28,311)
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Analysis of cash and cash equivalents		
Instant access bank deposits	121,672	187,745
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Total cash and cash equivalents	121,672	187,745
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

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

Into Work Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Directors consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Directors going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

Income recognition

Donations including grants that provide core funding or are of general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Income from investments, namely bank interest, is included in the year in which it is receivable.

Income from charitable activities includes income received under contract, or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned (as the related services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

1. Accounting policies (continued)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The Charity is registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

- Costs of raising funds comprise the costs associated with attracting donations and investment management cost.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity's programmes and activities. These costs include the expenses of Directors meetings, the statutory audit and legal and professional fees. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.
- Grants payable are recognised when the beneficiary earns the right to consideration by its performance.

Operating leasing

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Taxation

As a recognised charitable body, the Charity is exempt from corporation tax on its charitable activity.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost with assets costing in excess of £500 capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	20%-33% on cost
Computer equipment	33% on cost

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

1. Accounting policies (continued)

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or subsectors.

The Charity anticipates a long-term future and accepts the reality that financial markets are such that capital values of investments will fluctuate during a long time-scale.

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 carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Pension costs

The Charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Directors to further the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the Directors for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the funder or donor or through the terms of an agreement.

Financial instruments

Apart from investments, financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as “basic” in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash, grants receivable and other debtors, and financial liabilities comprise creditors and provisions.

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

1. **Accounting policies (continued)**

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. **Income from donations**

	2023	2023	2023	2022
	Unrestricted	Restricted	£	£
	£	£	£	£
Other donations	8,550	3,000	11,550	2,674
	—————	—————	—————	—————
	8,550	3,000	11,550	2,674
	=====	=====	=====	=====

Income from donations was £11,550 (2022: £2,674) of which £3,000 was restricted (2022: £nil).

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

3. Income from charitable activities

	2023	2023	2023	2022
	Unrestricted	Restricted	£	£
	£	£		
Supported employment services:				
All in Edinburgh (SLA)	325,630	-	325,630	358,884
Inspiring Scotland – Understanding Autism	-	72,399	72,399	39,380
City of Edinburgh Council – Project SEARCH	-	-	-	26,683
East Lothian Council – Core & Fairer				
Scotland Fund (FSF)	-	34,000	34,000	34,000
East Lothian – Welfare Rights	-	34,121	34,121	8,957
Midlothian Council	-	47,859	47,859	36,893
Digiboost Grant	6,570	-	6,570	-
Wellbeing+ Project	-	-	-	8,100
M&G Community Fund	-	2,400	2,400	-
Nancie Massey Charitable Trust	-	3,000	3,000	-
National Lottery	-	47,031	47,031	60,271
Baillie Gifford – Welfare Rights	-	5,000	5,000	5,000
Alliance Funding	-	5,000	5,000	5,000
Young Persons Guarantee	-	64,250	64,250	18,553
Robertson Trust	33,350	-	33,350	29,000
Kick Start	12,103	-	12,103	10,852
Chance to Flourish	-	3,000	3,000	-
Inclusion Scotland	-	-	-	4,348
The Libertie Project	-	-	-	8,266
Thistledown Trust	-	2,000	2,000	2,000
Leith Benevolent Trust	2,000	-	2,000	-
William Grant Foundation	-	-	-	2,500
Scottish Union of Supported Employment	3,926	-	3,926	554
PSEF Boost	-	4,947	4,947	-
Core Funding Grants £1,000 and under	218	-	218	5,300
	<hr/>	<hr/>	<hr/>	<hr/>
Total supported employment services	383,797	325,007	708,804	664,541
Other projects & services				
Consultancy	4,925	12,598	17,523	6,888
	<hr/>	<hr/>	<hr/>	<hr/>
	4,925	12,598	17,523	6,888
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	388,722	337,605	726,327	671,429
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £726,327 (2022: £671,429) of which £388,722 (2022: £423,852) was unrestricted and £337,605 (2022: £247,577) was restricted.

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

4. Expenditure

	Fundraising Costs £	All in Edinburgh £	Employment Support £	Total 2023 £	Total 2022 £
Direct operating costs:					
Staff travel, training & events	-	3,096	4,514	7,610	4,650
Beneficiary expenses & events	-	27	360	387	25
Subscriptions and publications	-	320	1,755	2,075	1,122
Support costs:					
Staff costs (see below)	6,209	255,497	359,159	620,865	558,788
Premises costs	-	19,846	9,649	29,495	24,950
IT & website costs	-	6,457	9,517	15,974	22,053
Office administration costs	-	7,966	7,084	15,050	21,028
Other costs & professional fees	-	67	29,242	29,309	20,814
Depreciation	-	-	5,253	5,253	6,031
Loss on disposal of Assets	-	-	822	822	-
Irrecoverable VAT	-	-	4,929	4,929	6,847
Funds Distribution	-	-	11,502	11,502	4,191
Governance costs:					
Audit & accountancy fees	-	2,992	3,878	6,870	4,000
Total	6,209	296,268	447,664	750,141	674,499

Overheads and support costs are allocated on the basis of staff time.

Expenditure was £750,141 (2022: £674,499) of which £391,603 (2022: £429,092) was unrestricted and £358,538 (2022: £245,407) was restricted.

	2023 £	2022 £
Staff salaries	534,481	468,873
Social security costs	42,729	39,136
Pension costs	43,655	40,195
External consultants	-	10,584
Total	620,865	558,788

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

4. Expenditure (continued)

The average monthly number of employees during the year was:

	2023	2022
	No.	No.
Management staff	4	4
Project staff	18	17
Administrative staff	2	2
	_____	_____
Total	24	23
	=====	=====

No emoluments were paid to Directors and £Nil (2022: £Nil) expenses were reimbursed in the current year to Directors.

At the year end the Charity considers its key management personnel comprise the Senior Manager, Service Delivery Managers and the Finance Manager. The total employment benefits including employer pension contributions of the key management personnel was £178,696 (2022: £167,986). No employee had emoluments of more than £60,000 during either the current or previous year.

5. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	Fundraising costs	All in Edinburgh	Employment support	Total 2023	Total 2022
	£	£	£	£	£
Costs	(6,209)	(296,268)	(447,664)	(750,141)	(674,499)
Donations	11,550	-	-	11,550	2,674
Grants and service level agreements	-	328,230	380,574	708,804	664,541
Consultancy	-	-	17,523	17,523	6,888
Investment income	158	-	-	158	10
	_____	_____	_____	_____	_____
Total	5,499	31,962	(49,567)	(12,106)	(386)
	=====	=====	=====	=====	=====

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

6. Net income/(expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	5,253	6,031
Auditors' remuneration – audit fee	6,720	5,820
Operating lease	26,163	24,773

7. Tangible fixed assets

	Office equipment	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2022	6,106	37,858	43,964
Additions	-	298	298
Disposals	-	(2,335)	(2,335)
At 31 March 2023	6,106	35,821	41,927
Depreciation			
At 1 April 2022	5,018	30,515	35,533
Charge for year	404	4,849	5,253
Eliminated on disposals	-	(1,513)	(1,513)
At 31 March 2023	5,422	33,851	39,273
Net book value			
At 31 March 2023	684	1,970	2,654
At 31 March 2022	1,088	7,343	8,431

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

8.	Investments	2023	2022
		£	£
	Market value at 1 April 2022	612,065	575,258
	Disposals	-	(30,000)
	Unrealised (loss)/gain on investments	(12,004)	63,519
	Realised gain on investments	-	3,288
		<hr/>	<hr/>
	Market value at 31 March 2023	600,061	612,065
		<hr/> <hr/>	<hr/> <hr/>
	Historic cost		
	At 31 March 2023 (excluding cash)	492,993	492,993
		<hr/> <hr/>	<hr/> <hr/>
	The portfolio consists of:		
		2023	2022
		£	£
	UK securities and unit trusts	600,061	612,065
		<hr/> <hr/>	<hr/> <hr/>

The UK securities invested in are themselves invested in a diverse portfolio including overseas equities, UK equities, property, other assets and cash. All investments are carried at their fair value. Investments are all traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

9.	Debtors	2023	2022
		£	£
	Grants receivable	37,833	29,907
	Other debtors	68,534	31,858
	VAT	9,148	-
		<hr/>	<hr/>
	Total	115,515	61,765
		<hr/> <hr/>	<hr/> <hr/>

10.	Creditors: amounts falling due within one year:	2023	2022
		£	£
	Other taxation and social security	11,680	15,793
	Pension contributions	3,548	4,200
	Accruals and other creditors	27,352	6,251
	VAT	-	22,330
		<hr/>	<hr/>
	Total	42,580	48,574
		<hr/> <hr/>	<hr/> <hr/>

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

11. Commitments under operating leases

At 31 March 2023 the Charity had annual commitments under non-cancellable operating leases as set out below:

	2023	2023	2022	2022
	Land &	Other	Land &	Other
	buildings		buildings	
	£	£	£	£
Operating leases which expire:				
Within one year	10,940	-	800	61
One to two years	10,898	-	-	-
Two to five years	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

12. Movement on funds

		At 1 April 2022	Income Expenditure		Gains & (losses)Transfers		At 31 March 2023
	Note	£	£	£	£	£	£
Restricted funds:							
Understanding Autism Fund	a	7,925	90,600	(83,610)	-	-	14,915
CEC – Project SEARCH	b	1,171	-	-	-	(1,171)	-
East Lothian	c	3,823	35,000	(38,823)	-	-	-
Midlothian	d	11,725	52,805	(64,530)	-	-	-
Improving Lives	e	3,789	47,031	(50,820)	-	-	-
Wellbeing+ and Welfare Rights Project	f	1,597	48,919	(50,516)	-	-	-
Alliance’s Self-Management	g	2,760	-	(2,760)	-	-	-
Inclusion Works!	h	1,742	66,250	(67,479)	-	-	513
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds		34,532	340,605	(358,538)	-	(1,171)	15,428
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds:							
Designated funds:							
CEC – All in Edinburgh	i	-	328,229	(296,268)	-	(31,961)	-
Investment fund	j	612,065	-	-	(12,004)	-	600,061
Fixed asset fund	k	8,431	-	(6,075)	-	298	2,654
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total designated		620,496	328,229	(302,343)	(12,004)	(31,663)	602,715
General fund		166,404	69,201	(89,260)	-	32,834	179,179
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted		786,900	397,430	(391,603)	(12,004)	1,171	781,894
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds		821,432	738,035	(750,141)	(12,004)	-	797,322
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

12. Movement on funds (continued)

Notes on funds

- a. The Understanding Autism Fund, managed by Inspiring Scotland on behalf of the Scottish Government, is the Autism Works! project in co-production and co-presentation with autistic people to develop and deliver a comprehensive training programme to a range of businesses to improve their understanding of autism within employment policy and practice. The Autism Works team have started to income generate for training from employers but fundraising is still required to cover the costs. This year Inspiring Scotland also transferred another project to Into Work to co-ordinate. This is called Fair Work Autism and is research with Heriot Watt University to consider the fair work framework from an autism perspective. Some income is to carry forward to 2023-24 for a parliamentary event to share findings from the research.
- b. Project SEARCH was funded by the City of Edinburgh Council and Into Work's involvement with this programme ended in 2021-22. The transfer from this fund represents a contribution to overheads, as agreed with the funder, that were misallocated in the previous year's accounts.
- c. The "Into Work East Lothian" project is funded by East Lothian Council's Partnership Fund to provide support to young people at risk of leaving education without a positive destination. This service is based in high schools across East Lothian. Into Work also supplies part-time welfare rights expertise which is funded by and delivered at East Lothian Works.
- d. The "Into Work Midlothian" project is funded by Midlothian Council through their Employability Learning and Training Standard grant fund to support disabled job seekers into employment, Further Education (FE) training, placement, volunteering or employment focused training. This year also included some additional funding for a one off project to work with parents (Parental Employability Fund) and to start the Midlothian UK Shared Prosperity Funding delivery.
- e. Improving Lives is funding received from the National lottery to help widen our service offer by providing access to welfare rights support and wellbeing support to all of Into Work's clients across all of our services.
- f. The Wellbeing+ and Welfare Rights Project has been initially funded by a mix of funders including the Communities Recovery Fund, managed by National Lotteries Community Fund on behalf of the Scottish Government, National Lottery Awards for All, Anton Jurgens Charitable Trust and the Community Response, Recovery and Resilience Fund, managed by Foundation Scotland. This funding supports our Wellbeing Coach to co-produce and provide 1 to 1 as well as group wellbeing support to disabled people and people with long term health conditions.
- g. Alliance's Self-Management small grant to provide research and a report into the feasibility of Into Work developing mentoring support to clients in work.

INTO WORK

REPORT OF THE DIRECTORS

for the year ended 31 March 2023

12. Movement on funds (continued)

Notes on funds (continued):

- h. Building on the previous year's pilot project, City of Edinburgh Council's Young Person's Guarantee funding to deliver Inclusion Works! Offering a comprehensive programme of one to one and groupwork sessions to young disabled people in Edinburgh who had disengaged from school or education.
- i. The All in Edinburgh project is funded by City of Edinburgh Council via Capital City Partnership's Improving Employability Challenge Fund to provide a specialist employment service to Edinburgh residents who are disabled, neurodiverse, or who have a health condition. Into Work delivers the project in partnership with three other agencies. This year the Council has accessed UK Shared Prosperity Fund to contribute to the funding for this service. Additional funding was also received for All in Edinburgh and welfare rights this year to deliver a focused project with disabled parents through the Disabled Parents Employability Support Fund (DPESF).
- j. The investment fund corresponds to the value of investments. This has been designated during the year as these assets are intended to be used as a long term investment for the Charity and will be used to grow capital, generate annual income as needed, and pursue other projects in line with the objects of the Charity in the future. These funds could also be used to secure the Charity's ongoing existence in the short-term.
- k. The fixed asset fund corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased is transferred into it.

INTO WORK

REPORT OF THE DIRECTORS

for the year ended 31 March 2023

12. Movement on funds (continued)

	Note	At 1 April 2021 £	Income £	Expenditure £	Gains & (losses) £	Transfers £	At 31 March 2022 £
Restricted funds:							
Understanding Autism Fund	a	5,559	54,120	(51,754)	-	-	7,925
CEC – Project SEARCH	b	2,156	26,683	(27,668)	-	-	1,171
East Lothian	c	20,530	42,957	(42,715)	-	(16,949)	3,823
Midlothian	d	1,386	36,893	(26,554)	-	-	11,725
Improving Lives	e	-	55,271	(51,482)	-	-	3,789
Wellbeing+ and Welfare Rights Project	f	19,680	8,100	(26,183)	-	-	1,597
Alliance’s Self-Management	g	-	5,000	(2,240)	-	-	2,760
Inclusion Works!	h	-	18,553	(16,811)	-	-	1,742
Total restricted funds		49,311	247,577	(245,407)	-	(16,949)	34,532
Unrestricted funds:							
Designated funds:							
CEC – All in Edinburgh	i	-	358,884	(343,188)	-	(15,696)	-
Investment fund	j	575,258	-	-	66,807	(30,000)	612,065
Fixed asset fund	k	12,832	-	(6,031)	-	1,630	8,431
Total designated		588,090	358,884	(349,219)	66,807	(44,066)	620,496
General fund		117,610	67,652	(79,873)	-	61,015	166,404
Total unrestricted		705,700	426,536	(429,092)	66,807	16,949	786,900
Total funds		755,011	674,113	(674,499)	66,807	-	821,432

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

13. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	2,654	-	2,654
Fixed assets investments	-	600,061	-	600,061
Net current assets	179,179	-	15,428	194,607
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets at 31 March 2023	179,179	602,715	15,428	797,322
	<hr/>	<hr/>	<hr/>	<hr/>
	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	8,431	-	8,431
Fixed assets investments	-	612,065	-	612,065
Net current assets	166,404	-	34,532	200,936
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets at 31 March 2022	166,404	620,496	34,532	821,432
	<hr/>	<hr/>	<hr/>	<hr/>

14. Pension and other post-retirement benefit commitments

Defined contribution pension scheme

The Charity participates in a defined contribution pension scheme run by NEST. The Charity's contribution to this scheme is 7.5% of participants' salaries which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees.

	2023 £	2022 £
Contributions payable by the Charity for the year	43,655	40,195
Amounts outstanding at the year end	3,548	4,200
	<hr/>	<hr/>

INTO WORK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

15. Related party transactions

No one individual had control of the Charity during the year.

There were no related party transactions during the year as required to be disclosed by Financial Reporting Statement 102.

16. Company limited by guarantee

The Charitable Company has no share capital as it is a Company limited by guarantee.