

**Friends of the Award in Edinburgh & the Lothians
(Limited by Guarantee)**

ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2021

Company no: SC184821

Charity no: SC027771

**Friends of the Award in Edinburgh & the Lothians
(Limited by guarantee)
Annual Accounts to 31 March 2021**

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The Directors are pleased to present their annual Directors' Report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes. 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 (FRS102).

ABOUT THE CHARITY

Friends of the Award in Edinburgh & the Lothians (FOTA) believes that all young people deserve to succeed in life, no matter what challenges they face. We work in schools, youth groups, and with partner organisations to support young people to achieve the Duke of Edinburgh's Award (DofE) or the Junior Award Scheme for Schools (JASS).

Our vision is that every young person in Edinburgh and the Lothians will have the opportunity to participate in the Duke of Edinburgh's Award (DofE) and Junior Award Scheme for Schools (JASS) achievement awards. We will work in partnership with Operating Authorities and Local Organisations throughout Edinburgh and the Lothians to complement and support delivery of the DofE and JASS, as well as targeting resources to ensure that both Awards are 'Open to All'.

OUR RESPONSE TO COVID-19

The DofE project became more important than ever when the Covid19 pandemic shut down so many aspects of people's lives. We adapted our one-to-one support service by offering phone and video appointments. The biggest change was the cancellation of all external activities including our expeditions. We collaborated with participants to either change or convert their DofE activities to things they could do from home, and started online activity groups based on participants' interests to help them keep motivated and connected.

Skill sections undertaken at home included:

learning to cook and bake, learning knitting and crochet, playing music, learning sign language, learning French and German, writing about mental health, learning to code and build websites, writing a first CV....to name a few!

For the Physical section, as with the general population, many young people took to going for long walks in their local area. Others followed yoga or fitness videos, or went cycling or used a stationary bike.

The Volunteering section was the trickiest to adapt to the lockdown as most places had to close. However, young people still supported family, neighbours, and community members who were lonely or self-isolating, crafted blankets, hats, and twiddle muffs (for dementia patients) to donate to charities, did online volunteering like Missing Maps, sewed face masks to raise money for charity.

For a service trying to reduce social isolation, a blanket confinement of people to their houses was a major blow. However, we were impressed with the resilience of our participants in adapting and even embracing the changes to their activities. Participants said DofE gave them something to do, to focus on, and a way to keep motivated knowing they were working towards a larger goal or could share their progress with the online groups.

The spring lockdown affected everyone differently. Many missed their routine, friends, and

activities, and found the disruption and lack of clear answers or timelines distressing. Participants each faced different challenges depending on their home circumstances and access to technology.

For some, the initial lockdown provided a reprieve from major stressors, such as exams, balancing school and jobs, or trying to fit our society's often narrow or one-size-fits-all expectations. This highlighted the ways in which our "normal" day-to-day society and education systems can be overwhelming and exhausting for young people.

Another big change was the kinds of conversations we had with our participants. Usually, we focus a lot on choosing, organising, and supporting participants to participate in activities. With many of those activities cancelled, most people's day to day lives drastically altered, and the use of phone calls to young people at home, we found ourselves having closer conversations with some participants about their home lives and mental health. Financially we took advantage of the Coronavirus Job Retention Scheme as much as possible to cover the cost of staff who couldn't work. We are grateful to grant funders The Robertson Trust and the Bank of Scotland Foundation who gave us additional unrestricted grant funding to help us through this difficult time.

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

During the year to March 2021 FOTA has continued to support the facilitation and delivery of the DofE Award to vulnerable and marginalised groups. The benefits of DofE participation by our young people who would otherwise not have access to the activities provided by the programme are huge. Our participants gain self-confidence and develop interpersonal skills including communication, teamwork, problem solving and leadership.

Youth Development Project

Thanks to a 3 year funding package from the City of Edinburgh Council we have been able to expand our Youth Development Project which supports disadvantaged young people to take part in DofE through youth centres and schools. The project includes DofE leadership, delivery of sectional activities, provision of expeditions, managing a volunteer pool, our Kit Store and all relevant safety procedures. We launched our Open Group as a virtual group with one-to-one mentoring by email, phone and video call. We have also started supporting youth groups who are meeting young people either in a Covid-secure setting or online. We were very restricted in our activities between January and March due to lockdown and we look forward to a less disruptive year going forward.

CAMHS in the Community project

The "CAMHS in the Community" partnership project with NHS Lothian Child and Adolescent Mental Health Services supports young people experiencing severe mental health difficulties to participate in the DofE as part of their recovery and transition from specialist health services back into the community. Participants receive one-to-one support and mentoring from our two Development Officers.

The project was funded until October 2020 by BBC Children in Need, enabling us to support 58 young people across Edinburgh and the Lothians to participate in the DofE, start a Young Leaders Group, run 2 early intervention groups, support participants through Covid19, run 2 online activity groups for participants and prepare 8 participants for expedition. Despite extensive pandemic-related disruption, 4 of them completed an entire Bronze expedition programme which is a massive achievement.

We were thrilled to receive a three year Young Start award from the National Lottery Community Fund to keep the CAMHS project running. The project will also expand within Edinburgh until October 2021, through the Scottish Government's Youthwork Education Recovery Fund.

Our CAMHS project has expanded this year to include East and West Lothian and our first year of partnership has helped 50 young people with mental health issues participate in DofE.

Expedition

This has been a quiet year on the Expedition front. In an average year our team would provide technical expertise to group leaders, support 3,000 expedition places in schools and Open Award groups, co-ordinate our own Open Expedition and Training programme for young people who are unable to access an expedition through their school or group, and hire an average of 5,000 items each year from our kit store.

This year was of course completely different. We invested a lot of time into understanding public health guidance and establishing Covid-safe ways of delivering expeditions. As a result we were able to resume some expedition delivery with distancing, enhanced hygiene, and the flexibilities the DofE made, such as not camping and not traveling out of our local area.

In Autumn 2020 we delivered a Silver Practice expedition with a youth centre and Inclusive / Open Bronze expeditions for a small group – with amazing support from several of our volunteers.

The Midlothian schools project, supported DofE groups did Bronze and Silver expeditions at the very start of the academic year in the schools' local areas, giving young people much-needed time away from screens while the chance was there.

We've long known the mental health benefits of outdoor activity, and one positive from Covid is the wider societal awareness of these benefits. We're optimistic that even if Covid stays with us for months or years to come we will be able to play a part in helping young people access the benefits of exploring the outdoors.

Midlothian

Our work with hard-to-reach young people in Midlothian has continued into its third year. The two schools involved have had success despite the Covid 19 pandemic.

The young people at St David's HS completed their Skill and Volunteering sections for their Bronze DofE. Lots of outdoor learning was involved: bushcraft for their Skill, and conservation work for their Volunteering with the Midlothian Ranger Service. For their Physical section they undertook a Boxing & Fitness course with RUTS. Unfortunately, this was curtailed due to the pandemic. However, RUTS used ZOOM to provide a remote boxing course through which two of the participants completed that section. They have now been awarded a DofE 2020 certificate. The partnership is continuing at St. David's for the new academic year.

At Lasswade HS we ran two JASS groups and a curriculum Bronze DofE group. The JASS groups started with Gold but due to the school closing in March, switched to Bronze. The DofE group met similar difficulties. By March most had completed at least two sections and preparations for the expedition were well underway. They have been able to pick this back up by joining the

school's curriculum Silver DofE program. They completed the Silver practice expedition in October 2020, leading to some being awarded their full Bronze award. We are now working with two new S1 JASS groups, and the S2 pupils doing the John Muir Award. FOTA is fully embedded in the Creative Learning Department at the school.

We arranged to begin working with a 3rd school in Midlothian in January 2021 and were immediately hit by the school closures. We look forward to developing our work there as soon as we are allowed.

Enhanced Complex Needs (ECN)

Our work delivering JASS awards with the ECN units at both schools has continued after the success of the pilot projects. We work with groups of individuals to provide trips and activities they normally would not get to experience, such as bushcraft training, visiting a lifeboat station, conservation work with the Midlothian Ranger Service, and a trip on a train to visit Deep Sea World, among many others. A residential to the Scottish Youth Hostel Association Loch Lomond venue, which was generously sponsored by the SYHA, was unfortunately cancelled due to the pandemic. Despite this, the groups were able to achieve their Bronze JASS awards.

JASS

JASS has been on quite a journey in the past year. With schools closed, JASS sales were badly affected. However, we started hearing wonderful feedback about how JASS supports blended learning. Other schools told us it helped them keep in contact with pupils and get to know young people and their carers better.

Despite furlough and working from home, the JASS team achieved a great deal. We produced an eJass training film to enhance our customer service. We also started a regular newsletter for our JASS customers and contacts. We face significant hurdles dispatching orders as our base has been closed since March. I am proud to say we have adapted and maintained good customer service. All training has been done remotely via online facilities. We were delighted when Nottingham County Council approached us interested in becoming JASS distributors. This now means we have four distributors covering Malaysia, Birmingham, Nottinghamshire, Cheshire, Merseyside and North Wales. This is a fabulous opportunity to engage more people and offer local training and support

SOURCES OF FUNDS

Trusts and Foundations

The support of charitable trusts and foundations has been so important to FOTA this past year. We have benefitted from Covid emergency response funding from a number of trusts and the Scottish Government. Trusts have also been flexible in allowing restricted funding to be reallocated where necessary and in extending completion dates where work could not be completed according to original timescales.

A full list of grants and donations received by FOTA this year can be found on page 15.

We continue to build strong relationships with funders through regular communication and reporting.

Self-generated income

FOTA generates unrestricted income through the sale of JASS and eJASS and through our Expedition programme. The Expedition programme was cancelled in 2020-21 because of Covid-19 and JASS sales were heavily hit by the school closures. We are confident these sales will return in future years. FOTA are commissioned to work directly in Midlothian schools and this work is funded directly by the schools. Self-generated income not from grant funds has made up an average of 57% of FOTA's income over the past 3 years but is only 23% in 2020-21.

FINANCIAL REVIEW

In 2020-21 FOTA made a surplus of £54,959 (2019-20 £22,846 deficit). £41,555 of this surplus relates to the timing of restricted grant funding. The unrestricted surplus of £13,404 is again due to timing of payments received from Midlothian schools to cover the whole academic year to June 2021.

INVESTMENT POLICIES

FOTA does not hold any investments. All funds are held in current and savings accounts with the Co-operative Bank.

RISK MANAGEMENT

Friends of the Award in Edinburgh and the Lothians receive both restricted and unrestricted grants and hold £58,622 (2019-20 £17,067) of restricted funds at the year end. Therefore they are exposed to risk relating to the correct use of restricted income. The Directors are careful to ensure that the restricted income is used correctly in order to negate this risk. The Directors also perform sufficient risk assessments to minimise any other significant risks. It is the policy to review risk on an annual basis or more frequently as may be necessary.

RESERVES POLICY

FOTA's reserves are categorised as Restricted or Unrestricted. Unrestricted funds are further split into Designated Funds or General Funds. Grant income is usually held as Restricted Funds. These funds can only be used for the purposes outlined in the funding agreements. All other funding is Unrestricted. Where funds are for a specific purpose, for example amounts paid by Midlothian schools for work in specific schools, this is held in a named Designated Fund.

Unrestricted Funds are generally income raised through our JASS and Expedition programmes. Occasionally FOTA receives general donations or grants for unspecified purposes. These are included in our General Fund.

Within our General Fund we hold a Contingency Fund of £10,000. This is recognised as good practice and will cover essential running costs of the charity for a period of time in unforeseen circumstances.

Total reserves held by the charity at 31st March 2021 are £118,894 (2019-20 £63,935).

GOING CONCERN

The Board consider FOTA to be a going concern. We are confident that income generated through Expeditions will recover and will return to generating a small surplus for General Funds. The Board have considered the current JASS sales and support model and will be making significant

changes to streamline and reduce the cost of the sales and delivery model. Our relationship with Midlothian schools remains strong and positive and work will continue in the coming academic year 2021-22. We are confident in our funding strategy and have a number of 2 and 3 year grant awards in place.

PLANS FOR FUTURE PERIODS

Our Youth Development and CAMHS projects are secure with multi-year funding packages in place. We continue to look for additional funding where appropriate to expand our work. Our work in Midlothian schools will continue in 2021-22 and subject to grant funding might move into new schools in the coming academic year.

We are planning to review and streamline the JASS delivery model which will reduce associated costs and make JASS more profitable and sustainable.

Our Expedition staff have plans in place to deliver training and expeditions that conform to Covid guidance whenever we are able to do so. Staff are currently working on other projects and there are no other costs until Expeditions begin again. We anticipate a big demand for Expeditions as a whole Expedition season was missed, so we could have double the usual amount of participants as those who missed out in 2020 attempt to catch up.

Despite a challenging 2020-21 we see a strong future for FOTA operation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

FOTA is a company limited by guarantee and a registered charity. FOTA was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended and the Companies Act 2006. The Memorandum and Articles were altered in December 2016.

Recruitment and Appointment of Directors

The Directors of FOTA are also charity trustees for the purposes of charity law. Under the company's Articles, the Directors are elected to serve for a maximum period of three years, after which they can offer themselves for re-election. Members and Directors may elect new Directors, up to a maximum of 9. The Directors who served during the year are as set out earlier in this report. Training of new Directors is carried out by means of an introduction and discussion meeting with existing Directors. The information given to new Directors contains a copy of the rules governing the Charity, a copy of the Charity accounts and copies of minutes from the Directors meetings over the prior year.

Directors' qualifications and experience

Our Directors support different areas of FOTA depending on their qualifications and experience. Finance, funding and marketing support is provided by Patrick Neville, David Heneghan, Alison Hesketh and Sheena Henderson who have many years of business and finance experience between them. HR advice is provided by HR Consultant Ruth Cardwell Moore and Jacqueline Roulston is an IT Consultant who advises FOTA on IT issues. Catriona McFarlane, Emma Locke and David Pyper have experience of youth work, teaching, Duke of Edinburgh's Award and expedition

deliver. They work to support our project staff. Alison Hesketh and Jacqueline Roulston also have experience in this area and provide additional support where they can.

Related Parties

There are no related parties.

Organisational Structure

The Board of Directors meet 4 times a year. Standing Groups for each area of work are made up of the relevant Staff and Board members and meet as required to discuss operational issues. Staff are supported through regular Support and Supervision sessions with a Board member. Finance tasks are carried out by appropriately qualified staff supported by qualified Board members.

Key management personnel

These are the Directors. No Directors are employees of the Charity.

Independent Examiner

FOTA's accounts are independently examined by Sarah Hollis of Hollis Accounting.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Friends of the Award in Edinburgh & the Lothians
(Limited by guarantee)

Charity Registration Number: SC027771

Company Registration Number: SC184821

Registered office and operational address:

The Risk Factory
20 New Mart Road
Edinburgh
EH14 1RL

Directors

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law. The Directors and officers serving during the year and since the year end were as follows:

Eleanor Burns (until 29/11/20)

Ruth Cardwell Moore (from 23/11/20)

Sheena Henderson

David Heneghan (from 16/11/20)

Alison Hesketh

Emma Locke (from 15/02/21)

Catriona McFarlane

Patrick Neville

David Pyper (from 16/11/20)

Jacqueline Roulston

Peter Wright (until 19/11/20)

Company Secretary:

Sheena Henderson

Friends of the Award in Edinburgh & the Lothians
(Limited by guarantee)
Annual Accounts to 31 March 2021
Report of the Directors

Independent Examiner

Sarah Hollis CA
Hollis Accounting Limited
3 Melville Crescent, Edinburgh, EH3 7HW

Bankers

Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

RESPONSIBILITIES OF THE DIRECTORS

The Directors (who are also trustees of Friends of the Award in Edinburgh and the Lothians for the purposes of charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 presume that the charitable company will continue in business.

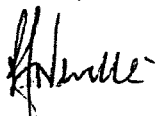
The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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.

In so far as the Directors are aware:

- There is no relevant information of which the charitable company's independent examiner is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Directors on 10 December 2021 and signed on their behalf by:



Patrick Neville, Director

Independent Examiner's Report to the Trustees of Friends of the Award in Edinburgh & the Lothians

I report on the accounts of the charity for the year ended 31 March 2021, set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

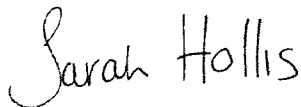
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations as amended. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations as amended, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations as amended have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Hollis CA
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW



Date: 10 December 2021

STATEMENT OF FINANCIAL ACTIVITIES
Incorporating Income and Expenditure Account
For the year ended 31 March 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
		£	£	£	£	£	£
Income							
Donations, grants & legacies	4	50,435	151,971	202,406	25,586	77,705	103,291
Investment income		-	-	-	-	-	-
Charitable activities	5	76,013	-	76,013	128,822	-	128,822
Total income		126,448	151,971	278,419	154,408	77,705	232,113
Expenditure							
Charitable Activities							
Office costs		21,814		21,814	13,397	-	13,397
Fundraising costs		8,500	-	8,500	8,790	-	8,790
Project costs		82,730	110,416	193,146	137,650	95,122	232,772
Total expenditure	6	113,044	110,416	223,460	159,837	95,122	254,959
Net income/expenditure and net movement in funds for the year		13,404	41,555	54,959	-5,429	-17,417	-22,846
Reconciliation of funds:							
Total funds brought forward		46,868	17,067	63,935	52,297	34,484	86,781
Total funds carried forward		60,272	58,622	118,894	46,868	17,067	63,935

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Friends of the Award in Edinburgh & the Lothians
(Limited by guarantee)
Annual accounts to 31 March 2021

Company Number SC184821

Balance Sheet
As at 31st March 2021

	Notes	2021	2020
		£	£
Fixed Assets:			
Intangible assets	8	-	-
Tangible assets	9	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets:			
Stock	10	14,529	16,547
Debtors	11	25,410	9,497
Cash at bank and in hand		<u>89,836</u>	<u>60,128</u>
Total current assets		<u>129,775</u>	<u>86,172</u>
Creditors:			
Amount falling due within 1 year	12	-10,881	-22,237
Net current assets		<u>118,894</u>	<u>63,935</u>
Creditors: Amounts due after 1 year		-	0
Net assets		<u><u>118,894</u></u>	<u><u>63,935</u></u>
The funds of the charity:			
Restricted funds		58,622	17,067
Designated funds		10,000	16,441
General Funds		50,272	30,427
Total charity funds	13	<u><u>118,894</u></u>	<u><u>63,935</u></u>

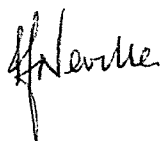
For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 13 to 22 form part of these accounts.

The accounts were approved by the trustees on 10 December 2021 and signed on their behalf by:

Patrick Neville (Director)



NOTES TO THE ACCOUNTS
For the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS 102.

Intangible Fixed Assets

Intangible fixed assets are recognised if their cost is over £20,000 and their expected useful life is greater than 3 years. Intangible fixed assets are depreciated over 5 years.

Tangible fixed assets

The Directors have fully reviewed the Company's fixed asset policy in 2021. Only assets with a cost of over £1,000 and an expected useful life greater than 3 years will be capitalised.

Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment, Fixtures and Fittings	- 33.3% Straight Line
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Stock

Stock is shown at the lower of cost and realisable value.

Funds

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

The Directors decided to set up a designated contingency fund that will allow for necessary expenses to be paid if the charity faces a period of hardship.

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

Income

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income on a cash basis and any grant unspent at the year end is held in a designated fund. Grants for the purchase of fixed assets are treated as deferred income, and released to the Income and Expenditure account as the relevant assets are written off. Donations and legacies are credited to income upon receipt.

NOTES TO THE ACCOUNTS
For the Year Ended 31 March 2021

1. ACCOUNTING POLICIES (cont.)

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.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred. Costs are allocated dependent on the activity categories of expenditure. The support costs of overall direction and administration, comprising the salary and overhead costs of the central function are apportioned on the basis of income.

Charitable activities

Costs of charitable activities include all expenditure for the running of the organisation including expedition costs and costs of running the various projects undertaken by the organisation. Staff costs are allocated as appropriate as shown in note 6.

Going Concern

These financial statements have been prepared on a going concern basis because the Directors believe that demand for the company's products and services remains high and looks set to grow and reserves are sufficient to keep the charity running in the short term should unforeseen circumstances arise. Our Expedition and JASS income continued to be reduced in 2020-1 due to the Covid pandemic. Staff were furloughed and costs were reduced to a minimum. JASS sales have picked up rapidly since schools returned in August/September. Our Expedition programme remains mothballed for now as we await lifting of restrictions. Our grant funded youth work continues with a mix of face to face and online work as restrictions permit. Many of our young people are vulnerable so are able to attend school even during periods of school closure.

Pensions

Amounts are paid in to a workplace pension scheme (NEST). The pension cost charge represents contributions paid or payable by the company.

2. DIRECTORS REMUNERATION

During the period, expenses amounting to £0 (2019-20: £0) was reimbursed to 0 (2019-20: 0) of the Directors.

No Directors received remuneration for their work.

There were no donations from Directors in the year.

3. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration constituted a fee of £800 (2019-20: £800)

Explanatory notes: FOTA divides its work into projects and these are referred to throughout the accounts as follows:

CAMHS- work in partnership with NHS Child and Adolescent Mental Health Services in City of Edinburgh, West and East Lothian

ECN- grant funded work in Enhanced Complex Needs units in Midlothian schools

YD- Youth Development project aimed at young people throughout the City of Edinburgh, largely in partnership with schools and youth groups

Midlothian/Mid- work in Midlothian schools funded by the schools

Exped- Expedition programme

Friends of the Award in Edinburgh & the Lothians
(Limited by guarantee)
Annual accounts to 31 March 2021

4. Income from Grants and Donations

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Agnes Hunter Trust	-	8,000	8,000	-	-	-
Bank of Scotland Foundation	2,700	-	2,700	-	13,500	13,500
Baillie Gifford Community Awards	-	3,000	3,000	-	-	-
Big Lottery Fund Community Foundation	-	10,000	10,000	-	-	-
CEC Children and Families Department	-	-	-	-	6,000	6,000
CEC Early Intervention Grant	-	5,742	5,742	-	13,780	13,780
CEC Discretionary Fund	-	4,000	4,000	-	-	-
CEC Communities and Families grant programme 2020-23	-	49,169	49,169	-	-	-
Children in Need	-	18,625	18,625	-	22,925	22,925
Coronavirus Job Retention Scheme	44,980	-	44,980	-	-	-
Corra Foundation	-	-	-	-	4,000	4,000
Donations	255	-	255	2,503	-	2,503
DofE Diamond Challenge	-	-	-	-	7,000	7,000
Gannochy Trust	-	-	-	10,000	-	10,000
Garfield Weston Foundation	-	-	-	10,000	-	10,000
Pete's Pedal for CAMHS	-	-	-	3,083	-	3,083
Robertson Trust	2,500	-	2,500	-	10,500	10,500
SCVO Cyber Resilience and Cyber Essentials Grant	-	500	500	-	-	-
The National Lottery Community Fund- Young Start	-	33,334	33,334	-	-	-
Youthlink Scotland Youth Work Education Recovery Fund	-	16,329	16,329	-	-	-
Youthlink Scotland Youth Work Education Recovery Fund Joint Initiative	-	3,272	3,272	-	-	-
Total grants & donations (CEC: City of Edinburgh Council)	50,435	151,971	202,406	25,586	77,705	103,291

5. Income from charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Expedition programme	1,210	-	1,210	28,335	-	28,335
Junior Award Scheme Scotland	39,103	-	39,103	76,838	-	76,838
Membership fees	-	-	-	554	-	554
Midlothian Schools	35,700	-	35,700	22,500	-	22,500
Other income	-	-	-	595	-	595
	76,013	-	76,013	128,822	-	128,822
Total income	126,448	151,971	278,419	154,408	77,705	232,113

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6. Cost of charitable activities:

	2020-21	Expedition Programme	Youth Development	JASS	Midlothian Schools	ECN	CAMHS	Office Costs	Total 2021
		£	£	£	£	£	£	£	£
Staff costs		37,895	13,856	38,447	20,442	1,861	35,143	11,638	159,282
Expedition costs		5,998	-	-	-	-	-	-	5,998
JASS		-	-	27,111	-	-	-	-	27,111
Insurance		-	-	-	-	-	-	3,014	3,014
Annual accounts		-	-	-	-	-	-	780	780
Office running costs		-	-	-	-	-	-	6,382	6,382
Fundraising support costs		-	-	-	-	-	-	8,500	8,500
Project contribution to office costs		-	6,042	-	4,284	960	10,101	-21,387	-
Project costs		-	5,517	-	3,509	419	2,948	-	12,393
Depreciation		-	-	-	-	-	-	-	-
Total		43,893	25,415	65,558	28,235	3,240	48,192	8,927	223,460

	2019-20 comparative	Expedition Programme	Youth Development	JASS	Midlothian Schools	ECN	CAMHS	Office Costs	Total 2020
		£	£	£	£	£	£	£	£
Staff costs		42,218	10,058	46,024	16,495	-	28,772	16,347	159,914
Expedition costs		10,397	3,500	-	-	-	-	-	13,897
JASS		-	-	46,328	-	-	-	-	46,328
Insurance		-	-	-	-	-	-	1,566	1,566
Annual accounts		-	-	-	-	-	-	800	800
Office running costs		-	-	-	-	-	-	15,499	15,499
Project contribution to office costs		3,994	2,100	-	3,180	-	2,751	-12,025	-
Project costs		-	1,377	-	7,454	-	5,284	-	14,115
Depreciation		-	-	2,840	-	-	-	-	2,840
Total		56,609	17,035	95,192	27,129	-	36,807	22,187	254,959

In 2020-21 our work in the Enhanced Complex Needs (ECN) units in Midlothian was grant funded by the Agnes Hunter Trust so has been shown separately. Previously this work had been funded by the schools as part of a larger package of work.

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7. Staff costs and numbers

	2021	2020
	£	£
Gross salaries	145,825	144,734
Employer's National Insurance	6,340	8,432
Employer's Pension Contribution	7,117	6,748
	<u>159,282</u>	<u>159,914</u>

	2021	2020
The average number of employees during the year was:	7.5	7.5
Average headcount per month	7.5	7.5

There are no employees with emoluments above £60,000.

Included in Gross Salaries in 2020 is an amount of £3,402 which was paid to the City of Edinburgh Council for administrative support. This arrangement ended on 31 Dec 2019 so there is no equivalent payment this year.

Pension costs

Amounts are paid into a Workplace Pension Scheme (NEST). The pension cost charge represents contributions paid or payable by the company.

Volunteers

During the year a number of volunteers contributed many hours in carrying out a variety of administrative tasks, as well as providing essential support to the Expedition programme. If the work carried out by these volunteers had been undertaken by employees paid at the minimum wage the cost to FOTA would have been material. The Trustees would like to recognise the vital contribution made by volunteers and thank them for their hard work.

Furlough income

FOTA have made use of furlough and flexi-furlough throughout the year.

Furlough income is allocated across the projects as follows:

	Expeditions	Youth JASS	Midlothian	ECN	CAMHS Office	Total	
	£	£	£	£	£	2021	
	£	£	£	£	£	£	
Unrestricted	12,131	1,184	19,299	8,615	-	3,751	44,980

There was no furlough income in 2020

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8. Intangible Fixed Assets

COST	£	COST	£
At 1 April 2020	35,500	At 1 April 2019	35,500
Additions during the year	-	Additions during the year	-
Disposals during the year	-	Disposals during the year	-
At 31 March 2021	<u>35,500</u>	At 31 March 2020	<u>35,500</u>
DEPRECIATION		DEPRECIATION	
At 1 April 2020	35,500	At 1 April 2019	32,660
Charge for the year	-	Charge for the year	2,840
Depreciation eliminated on disposal	-	Depreciation eliminated on dispos:	-
At 31 March 2021	<u>35,500</u>	At 31 March 2020	<u>35,500</u>
NET BOOK VALUE		NET BOOK VALUE	
At 31 March 2021	<u>-</u>	At 31 March 2020	<u>-</u>

FOTA developed an online version of the Junior Award Scheme for Schools in 2015. This was developed at a cost of £35,500 over two years, funded by a loan from Social Investment Scotland, repayable over six years. The asset has now been fully depreciated.

9. Tangible Fixed Assets

COST		COST	
At 1 April 2020	1,693	At 1 April 2019	1,693
Additions during the year	-	Additions during the year	-
Disposals during the year	(1,693)	Disposals during the year	-
At 31 March 2021	<u>-</u>	At 31 March 2020	<u>1,693</u>
DEPRECIATION		DEPRECIATION	
At 1 April 2020	1,693	At 1 April 2019	1,693
Charge for the year	-	Charge for the year	-
Depreciation eliminated on disposal	(1,693)	Depreciation eliminated on dispos:	-
At 31 March 2021	<u>-</u>	At 31 March 2020	<u>1,693</u>
Net book value		Net book value	
At 31 March 2021	<u>-</u>	At 31 March 2020	<u>-</u>

FOTA holds an expedition kit store with a replacement value of £60,000. Because of the low value of each individual item and its limited useful life these items have not been capitalised but still represent a material cost to FOTA.

In the current financial year FOTA spent £4,733 (2019-20: £3,410) on new and replacement kit. £2,500 was funded by the Bank of Scotland Foundation.

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10. Stock	2021	2020
	£	£
Stock - unsold JASS packs.	14,259	16,547

11. Debtors	2021	2020
	£	£
Amounts owed within one year	25,410	9,497

3 individual debtors totalling £19,120 were settled in full in April 2021. The remaining debtors are not significant and are expected to pay in full in due course.

12. Creditors	2021	2020
	£	£
Amounts falling due within 1 year		
Loan	3,592	6,058
Creditors and accruals	7,289	16,179
	<u>10,881</u>	<u>22,237</u>
Amounts falling due after more than 1 year	-	-
Loan	-	-

FOTA took out a loan with Social Investment Scotland (SIS) in April 2015 to fund the development of eJASS, the online version of JASS.

The loan is with Social Investment Scotland and was due to be repaid in full by 31 March 2021. Due to the reduction in our income due to Covid-19 we were able to suspend capital repayments between April and October 2020. Capital repayments have now resumed and the loan will be paid by 31st December 2021. The original final repayment date was 31st March 2021.

The extension of the loan term will result in an additional interest cost of £283.

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13. Movement in Funds	At 1 April	Funds	Funds	Transfer	At 31 March
Grants:	2020	Received	Expended	of Funds	2021
Agnes Hunter Trust	-	8,000	3,240	-	4,760
Baillie Gifford Community Awards	-	3,000	-	-	3,000
Bank of Scotland Foundation	2,500	-	2,500	-	-
Big Lottery Fund Community Foundation	-	10,000	10,000	-	-
CEC Communities and Families grant programme 2020-23	-	49,169	28,657	-	20,512
CEC Discretionary Fund	-	4,000	4,000	-	-
CEC Early Intervention Grant	-	5,742	5,742	-	-
Children in Need	11,152	18,625	29,777	-	-
DofE Diamond Challenge	3,415	-	3,415	-	-
SCVO Cyber Resilience and Cyber Essentials Grant	-	500	500	-	-
The National Lottery Community Fund- Young Start	-	33,334	14,269	-	19,065
Youthlink Scotland Youth Work Education Recovery Fund	-	16,329	8,316	-	8,013
Youthlink Scotland Youth Work Education Recovery Fund Joint Initiative	-	3,272	-	-	3,272
Total Restricted Income	17,067	151,971	110,416	-	58,622
Unrestricted funds:					
Designated funds:					
CAMHS	3,083	-	-	-	3,083
Contingency	10,000	-	-	-	10,000
General funds:					
Bank of Scotland Foundation	-	2,700	2,700	-	-
Coronavirus Job Retention Scheme	-	44,980	44,980	-	-
Expedition Fund	-	1,210	1,210	-	-
General Fund	30,427	255	1,431	-	29,251
JASS	-	39,103	39,103	-	-
Midlothian schools	3,358	35,700	21,120	-	17,938
The Robertson Trust	-	2,500	2,500	-	-
Total unrestricted income	46,868	126,448	113,044	-	60,272
Total balances	63,935	278,419	223,460	-	118,894

13. Movement in Funds	At 1 April	Funds	Funds	Transfer	At 31 March
2019-20 comparative	2019	Received	Expended	of Funds	2020
Grants:					
Agnes Hunter Trust	5,250	-	5,250	-	-
Bank of Scotland	-	13,500	11,000	-	2,500
Big Lottery Fund	20,634	-	20,634	-	-
CEC Children and Families	-	6,000	6,000	-	-
CEC Grant Aid	-	13,780	13,780	-	-
Children in Need	3,400	22,925	15,173	-	11,152
Corra Foundation	1,250	4,000	5,250	-	-
DofE Diamond Challenge	1,000	7,000	4,585	-	3,415
Robertson Trust	1,950	10,500	12,450	-	-
Stafford Trust	1,000	-	1,000	-	-
Total Restricted Income	34,484	77,705	95,122	-	17,067
Unrestricted funds:					
Contingency	10,000	-	-	-	10,000
CAMHS	-	3,083	-	-	3,083
Midlothian schools	17,987	22,500	27,129	-10,000	3,358
General Funds	24,310	128,825	132,708	10,000	30,427
Total Unrestricted Income	52,297	154,408	159,837	-	46,868
Total balances	86,781	232,113	254,959	-	63,935

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13. Funds (continued)

Allocation of expenditure per project per fund 2021	Youth		Junior Award Scheme for Schools	ECN Project	Midlothian Schools Project	Child and Adolescent Mental Health (CAMHS) project	Office costs		Total
	Expeditions	Development Project					Office costs	Total	
Agnes Hunter Trust				2,280			960		3,240
Bank of Scotland	2,500								2,500
Big Lottery Fund	8,800						1,200		10,000
CEC Discretionary Fund			4,000						4,000
CEC Grant Aid	5,742								5,742
CEC Children and Families Children in Need	7,841	14,774					6,042		28,657
Coronavirus Job Retention Scheme	4,169					21,466	4,142		29,777
DofE Diamond Challenge	12,131	1,184	19,299		8,615		3,751		44,980
Robertson Trust		3,415							3,415
Young Start							2,500		2,500
SCVO						10,269	4,000		14,269
Midlothian Schools	1,500				15,336		500		500
Youthlink							4,284		21,120
Unrestricted	1,210		42,259			6,357	1,959		8,316
Project contribution to office costs		6,042		960	4,284	10,100	975	-21,386	44,444
Total	43,893	25,415	65,558	3,240	28,235	48,192	8,927		223,460

Allocation of expenditure per project per fund 2020	Youth		Junior Award Scheme for Schools	Midlothian Schools Project	Child and Adolescent Mental Health (CAMHS) project	Office costs		Total
	Expeditions	Development Project				Office costs	Total	
Agnes Hunter Trust				4,620			630	5,250
Bank of Scotland	9,680						1,320	11,000
Big Lottery Fund					18,158		2,476	20,634
CEC Children and Families	5,280						720	6,000
CEC Grant Aid	12,126						1,654	13,780
Children in Need					13,352		1,821	15,173
Corra Foundation				4,620			630	5,250
DofE Diamond Challenge		4,035					550	4,585
Robertson Trust		10,900					1,550	12,450
Stafford Trust					880		120	1,000
Midlothian Schools				17,889			2,439	20,328
Unrestricted	29,523	2,100	95,192				8,277	139,509
Total	56,609	17,035	95,192	27,129	36,807		22,187	254,959

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13. Funds (continued)

Purpose of grants

FOTA would like to thank all of the grant funders who have supported our work in 2020-21.

Our projects have been funded as follows:

Child and Adolescent Mental Health Services (CAMHS)

Children in Need
The National Lottery Community Fund- Young Start
Youthlink Scotland Youth Work Education Recovery Fund

Enhanced Complex Needs (ECN)

Agnes Hunter Trust

Youth Development Project (YD)

CEC Communities and Families grant programme 2020-23
DofE Diamond Challenge
Coronavirus Job Retention Scheme

Expedition programme (EXPED)

Big Lottery Community Foundation
Bank of Scotland Foundation
Children in Need
City of Edinburgh Council
Coronavirus Job Retention Scheme

JASS

City of Edinburgh Council Discretionary Fund
Coronavirus Job Retention Scheme

General Funds

Big Lottery Fund
Coronavirus Job Retention Scheme
The Robertson Trust
SCVO Cyber Resilience and Cyber Essentials

Grants for 2021-22

Baillie Gifford Community Awards- to fund canoeing expeditions in spring-summer 2021 for YD project participants