

U-evolve SCIO  
Scottish Charity No SC045864  
Trustees' Report & Financial Statements for the Year  
Ended  
31 March 2024



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## U-evolve SCIO

### Trustees Annual Report for the year ended 31 March 2024

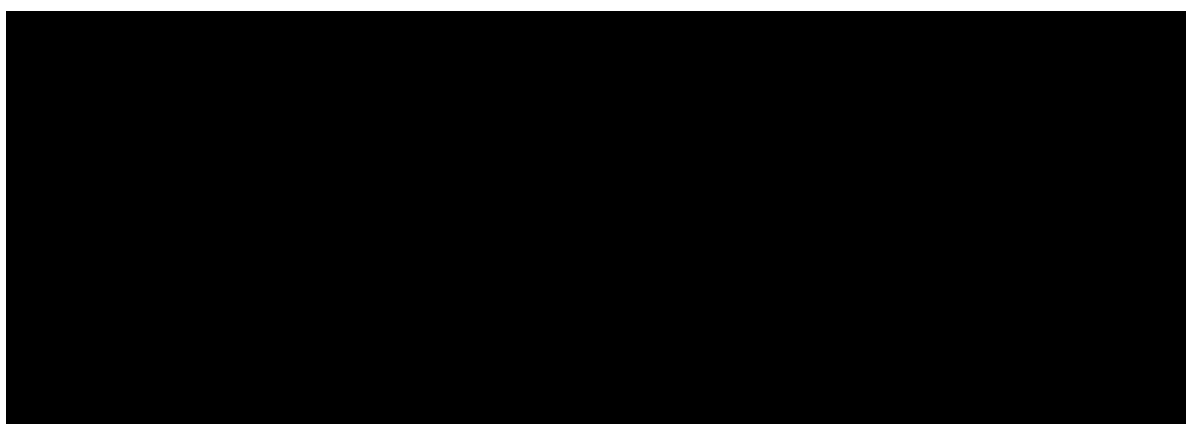
The trustees have pleasure in presenting their annual report together with the accounts for the period from 1 April 2023 to 31 March 2024.

#### **Reference and administrative information**

Charity name U-evolve

Charity number SC045864

Address: Norton Park Business Centre, 57 Albion Road, Edinburgh



#### **Structure, governance and management**

##### *Constitution*

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered at the Scottish Charity Regulator (OSCR) on 3 August 2015. It has a single tier structure and as such the trustees are the members of the charity.

##### *Appointment of trustees*

The Board, composed entirely of charity trustees, has the power to appoint new charity trustees. At each Annual General Meeting, any charity trustees who have served for three consecutive years shall retire from office. Chairity trustees who retire from office shall be eligible for re-appointment once only, and on the second occasion on which they retire from office, they will not be eligible for re-election. Trustees who take up office bearer positions from the beginning of their tenure shall be entitled to serve a maximum of three terms provided they remain in office for the entirety of this period. There must be a minimum of three and a maximum of fifteen trustees.

## **Objectives and activities**

### *Charitable purposes*

The organisation's purposes are to advance both access and provision of Education to, in the main but not exclusively, young people and their families and carers.

This includes creating formal and informal education opportunities for beneficiaries in their transition to adulthood, or in education. It also includes the development of their emotional intelligence, self-care skills and development of belief in themselves through the provision of coaching, mentoring and other related methodologies. This allows them to access their latent strengths, talents and capabilities and achieve their aspirations.

In addition, the beneficiaries are taught mindfulness practices and by using positive psychology to support their emotional and mental health and wellbeing, helped to build their personal resilience and capacity to deal with different situations and transitions in education and beyond.

Priority will be given to those beneficiaries who are living in multiple deprivation and have limited access to resources to overcome barriers to them, maximising their access and development of their education, health and wellbeing.

### *Activities*

We exist to provide mental health support to young people aged 11 – 21 years, which supports them to feel better, be confident in who they are and to learn techniques to help them take control of their lives. This year we have reviewed and developed our new strategy, which widens our support both geographically and in the services we provide.

We provide 4 key services:

**Individual Mental Health Support** – Our 1-1 support is flexible and tailored to the needs of the young person. We use a variety of approaches, pulling from counselling, coaching and youth work methods.

**Groupwork Programmes** – we run group programmes which help young people connect with each other, share experiences and learn new ways to support their wellbeing. Our programmes are responsive to need and cover a range of wellbeing topics.

**Young Voices Programme** - a new programme developed this year which allows young people to have a say in the issues that matter to them around mental health and mental health services.

**Training for Professionals** – we deliver training to people who work with and support young people. Our training programme is delivered in a variety of ways and includes trauma awareness, boundaries, self-compassion and coaching conversations.

### **Highlights, Achievements and Partnerships**

Throughout the year we have provided support to 130 young people through individual and groupwork support. Young people reported better mental health, increased confidence and felt they had the tools to manage their mental health better. We developed and delivered new group programmes which included a transition group for primary 7 children, whose mental health was impacting their transition to high school. We also delivered anxiety workshops and a new programme for young people who were experiencing challenges with understanding their own identity. These were developed in response to a need expressed by young people and have been very successful.

This year also saw us design and deliver our Young Voices Programme to support our goal of increasing young people's participation within the organisation. Our Young Voices programme provides a space for young people to express their views on mental health, mental health services and have an input into how we deliver our services at U-evolve. We are excited to see how this programme develops and shapes how we better support young people.

We moved into new premises at Norton Park in December 2023. This has been an exciting move and enabled us to provide a space which is young people friendly to provide both individual and group support. It has also given us a secure office base enabling the team to work better together.

### **Funding**

Funding continues to be a challenge across the voluntary sector, and we continue to work hard to secure sustainable and diverse funding. This year we were successful in securing council funds and a new grant from the National Lottery. We have worked closely with our multi-year funders to maintain relationships with a view to continuing these funds into the next year.

### **Partnerships**

We continue to work closely with our existing partners and within local forums such as the North Edinburgh R2 Network. We became members of LAYC (Lothian Association of Youth Clubs) which has been beneficial in linking more closely with youth providers in Edinburgh as well as to be part of this collective voice. We are working with a partnership formed to support neurodiverse young people which is made up of Barnardos, Tailor Education and Autism Initiatives. They will be providing a drop in at our new space for young people and families.

### **Staff Team & Development**

This year we have worked on creating the right structure for the organisation. This saw us introduce a new Development Worker role to support us in widening our reach to young people. The Development Worker will focus on the development and delivery of new projects and services. We have also delivered a range of training for staff covering areas such as neurodiversity, trauma and outdoor supports.

### **Plans for the Future**

This coming year we will launch and implement our new strategy which will see us expand our services by continuing to reflect the needs of our young people and continue to develop our team to provide a quality and relevant standard of care to young people. It will also see us develop new income streams to improve our financial sustainability. We are excited to develop our new space and to deliver a programme of support from this space. We also look forward to building partnerships with our fellow charity tenants. We will continue to support our staff team through learning and development and will be working together over the year to becoming a more trauma informed and skilled organisation. As our coaches reach the end of their counselling qualifications, we look forward to introducing a counselling service to our programme. Financially we will continue to diversify our funding streams wider to support the delivery of our services and in achieving our strategic goals. We will focus on larger multi-year grants in our aim of working towards a financially sustainable funding model. Our relationship-based approach will support us in achieving this. We plan to increase our fundraising income through corporate sponsorship and events. We have also developed our training for professionals portfolio and plan to deliver as a means of income generation.

We would like to thank all those who have supported us last year, with special thanks to our staff team and our board of trustees for all their hard work and commitment to the organisation. We would also like to thank all our funders for their valuable contributions, we can't do this without you.

## U-evolve SCIO

### Trustees Annual Report for the year ended 31 March 2024 (cont.)

#### **Financial review**

Results for the year end 31 March 2024 are provided in the Statement of Financial Activities on page 8. The Statement of Financial Activities shows income of £238,820 and a net outflow of funds for the year of £31,700 - unrestricted outflow of £11,567 and restricted outflow of £20,133.

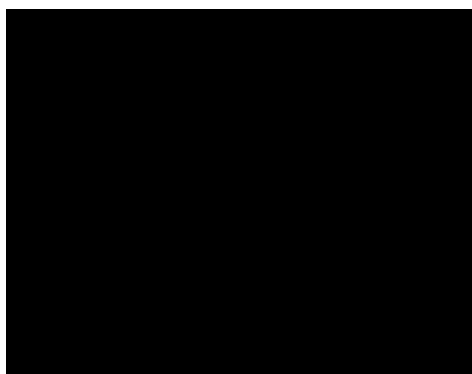
U-evolve is funded from a number of sources including trusts, businesses, schools, donations, fundraising and income from social enterprise activities. The Trustees are very grateful for all awards and donations which allows us to carry out our planned programme of work during the year. Details of all funders are listed in the notes to the accounts on page 13.

We continue to seek fundraising opportunities to raise unrestricted funds to allow us to recruit more staff to meet our ambition to deliver further programmes of support for young people.

#### **Reserves Policy**

The Trustees' policy is that U-evolve shall ensure that reserves equate to the equivalent of 16 weeks of running costs. This shall comprise of solely unrestricted funds. The value of unrestricted funds held at the year end is in line with this policy.

Approved by the Trustees on 28 November 2024 and signed on their behalf by:



## Independent Examiner's Report to the Trustees of U-evolve

I report on the financial statements of the charity for the year ended 31 March 2024 which are set out on pages 8 to 16.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the trustees, as a body, for my work or for this report.

### **Respective responsibilities of trustees and examiner**

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

### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

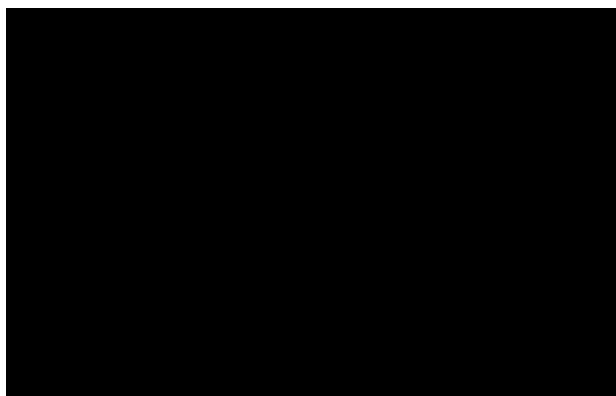
In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
  - and to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; have not been met, or



## Independent Examiner's Report to the Trustees of U-evolve

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Date: 28 November 2024

Address: Barefoot Accounting Ltd, Regent House, Regent Centre, Blackness Road, Linlithgow, EH49 7HU.

## U-evolve SCIO

### Statement of Financial Activities for the Year Ended 31 March 2024

	<i>Notes</i>	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income</b>					
Donations, Grants and Service Income	2	89,866	148,954	238,820	239,647
<b>Total Incoming Resources</b>		89,866	148,954	238,820	239,647
<b>Expenditure</b>					
Expenditure on raising funds	3	(37,801)	-	(37,801)	(35,737)
Expenditure on charitable activities	4	(63,632)	(169,087)	(232,719)	(210,420)
<b>Total Expenditure</b>		(101,433)	(169,087)	(270,520)	(246,157)
<b>Net (expenditure)/income before movement in funds</b>		(11,567)	(20,133)	(31,700)	(6,510)
Fund balances brought forward		91,990	39,735	131,725	138,235
<b>Fund balances carried forward</b>		80,423	19,602	100,025	131,725
Restricted income and expenditure for the year ended 31 March 2023 was £122,536 and £151,707 respectively.					

The notes on pages 11 to 16 form an integral part of these financial statements.

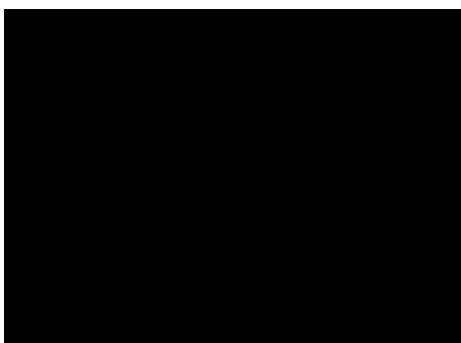
## U-evolve SCIO

### Balance Sheet As at 31 March 2024

	<i>Notes</i>	<b>2024</b> £	<b>2024</b> £	<b>2023</b> £	<b>2023</b> £
Fixed Assets			1,053		-
<b>Current Assets</b>					
Debtors		4,739		2,767	
Cash at bank		102,471		133,278	
<b>Creditors</b>					
Amounts falling due within 1 year		(8,238)		(4,320)	
<b>Net current assets</b>			98,972		131,725
<b>Total Net Assets</b>			100,025		131,725
<b>Funds</b>					
Unrestricted			80,423		91,990
Restricted	6		19,602		39,735
<b>Total Charity Funds</b>			100,025		131,725

The notes on pages 11 to 16 form an integral part of these financial statements.

The financial statements were approved by the trustees on 28 November 2024 and are signed on their behalf by:



U-evolve SCIO  
Statement of Cash Flows at 31 March 2024

		2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net (expenditure) / income		(31,700)	(6,510)
Purchase of Fixed Assets		(1,149)	-
Depreciation charge		96	-
(Increase)/Decrease in debtors		(1,972)	4,566
Increase in creditors		3,918	1,980
<b>Cash provided by operating activities</b>		<b>(30,807)</b>	36
(Decrease)/Increase in cash during the year		(30,807)	36
Cash at the beginning of the year		133,278	133,242
<b>Total cash at the end of the year</b>		<b>102,471</b>	133,278
<b>Cash comprises:</b>			
Cash at bank		102,471	133,278

## U-evolve SCIO

### Notes to the Accounts – For the Year Ended 31 March 2024

#### 1. Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the Charity's financial statements.

##### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) and FRS 102 1A, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

##### Going concern

The financial statements have been prepared on a going concern basis which assumes that the entity will continue in operational existence for the foreseeable future. The financial statements have been prepared on the grounds that the trustees consider that the current and future sources of funding or support from the date of approval of these financial statements are expected to be more than adequate for the charity's needs. If the charity was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce balance sheet values of assets to their recoverable amounts and to provide for such further liabilities as might arise. Having considered the future operations of the charity, the trustees consider that the going concern basis is appropriate for the preparation of these financial statements.

##### Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment 4 years straight line

##### Income

All income is included in the Statement of Financial Activities when the charity has legal entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably and quantified with reasonable accuracy. The following specifics are applied to particular categories of income: Donations and grants for core funding are included in the period in which they are receivable which is when the charity becomes entitled to the resource. Income from charitable activities relates to the delivery of services to the charity's beneficiaries and is recognised when the charitable company has delivered the services and is therefore entitled to the income.

## U-evolve SCIO

### Notes to the Accounts – For the Year Ended 31 March 2024 (cont.)

#### Expenditure

Expenditure is accounted for on an accruals basis, where a legal or constructive obligation exists, and has been classified under headings that aggregate all cost related to the category. All of the costs incurred are attributable to the principal objective of the charity. The charity is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT.

- Expenditure on raising funds
  - The costs of generating funds include expenditure incurred in supporting the charity and incurred on fundraising initiatives. These costs are allocated directly to the fund to which the income raised was applied.
- Expenditure on charitable activities
  - The costs of charitable activities include expenditure incurred in supporting the charity and its objectives as set out in the trustees' report. Expenditure on charitable activities also includes governance costs which are those incurred in connection with the organisational administration and compliance with constitutional requirements.
- Allocation of costs
  - Direct costs have been allocated directly to each fund. Items where expenditure contributed to the activity of more than one fund are usually apportioned on the basis of hours worked.

#### Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

#### Cash and deposits

Cash at bank and in hand includes cash which is accessible on demand.

#### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount due.

#### Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### Employees

The average headcount was 7 FTE and no employees received employee benefits of more than £60,000.

## U-evolve SCIO

### Notes to the Accounts – For the Year Ended 31 March 2024 (cont.)

#### 2. Donations, grants and service income

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
The Albert Hunt Trust	4,000	-	4,000	4,000
Anonymous donor	-	-	-	25,000
Baillie Gifford	-	10,000	10,000	15,500
Big Give	-	5,705	5,705	-
Broughton High School	1,000	-	1,000	1,000
Canongate Youth	-	-	-	5,763
Christina Mary Hendrie	-	-	-	2,000
City of Edinburgh Council	25,101	-	25,101	32,974
Corra Foundation	6,000	-	6,000	17,000
Craigroyston Community High School	-	-	-	1,000
David Statt Memorial Fund	-	4,922	4,922	-
Dr Guthrie's Association	-	500	500	2,500
Edinburgh Steiner School	-	-	-	1,650
Euforia	-	-	-	8,554
Communities Mental Health & Wellbeing Fund	-	19,603	19,603	19,032
Gannochy Trust	-	33,000	33,000	-
Hospital Saturday Fund	-	2,000	2,000	9,500
Joined Up For Families	-	250	250	-
Just Giving	-	-	-	693
Kiltwalk	1,297	-	-	3,473
KPE4	-	60,000	60,000	20,000
Little Lives UK	-	-	-	2,200
Mrs M A Lascelles Charitable Trust	-	-	-	2,000
Nancie Massey Charitable Trust	-	-	-	1,000
Pitchcraft Choir	-	-	-	500
Ponton House	-	3,000	3,000	3,000
Robertson Trust	38,500	-	38,500	40,250
Scran Academy	280	-	280	80
Smile Amazon	-	-	-	5
Spartans	11,655	-	11,655	10,907
The Essentia Foundation	-	-	-	3,000
The Woodward Charitable Trust	-	-	-	3,000
Tiny Changes	-	9,974	9,974	-
Other Donations	2,033	-	3,330	4,044
Young Generation Network	-	-	-	22
	89,866	148,954	238,820	239,647

Restricted donations, grants and service income for the year ended 31 March 2023 were £122,536

## U-evolve SCIO

### Notes to the Accounts – For the Year Ended 31 March 2024 (cont.)

#### 3. Expenditure on raising funds

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 £</b>	<b>2023 £</b>
Fundraising		<b>37,801</b>	<b>-</b>	<b>37,801</b>	<b>35,737</b>
Restricted expenditure on raising funds for the year ended 31 March 2023 was £0					

#### 4. Expenditure on charitable activities

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 £</b>	<b>2023 £</b>
Accountancy		<b>468</b>	<b>1,404</b>	<b>1,872</b>	<b>2,280</b>
Accounts Independent Examination Fee		<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>1,080</b>
Admin & Sundry Costs inc. Disclosure		<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>
Advertising/Promotional		<b>132</b>	<b>595</b>	<b>727</b>	<b>304</b>
Clinical Supervision		<b>1,903</b>	<b>3,916</b>	<b>5,818</b>	<b>3,890</b>
Computer Costs					<b>3,400</b>
Computer Equipment		<b>195</b>	<b>817</b>	<b>1,012</b>	<b>-</b>
Consultancy		<b>-</b>	<b>300</b>	<b>300</b>	<b>2,500</b>
Depreciation		<b>96</b>	<b>-</b>	<b>96</b>	<b>-</b>
HR Costs		<b>88</b>	<b>970</b>	<b>1,058</b>	<b>1,312</b>
Insurances		<b>1,801</b>	<b>446</b>	<b>2,247</b>	<b>2,069</b>
Interest Payable		<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>
IT Software Costs		<b>944</b>	<b>2,680</b>	<b>3,624</b>	<b>2,530</b>
Memberships & Subscriptions		<b>373</b>	<b>535</b>	<b>908</b>	<b>551</b>
Office Space & Space for YP support		<b>421</b>	<b>5,766</b>	<b>6,187</b>	<b>3,060</b>
Office/General Administrative Expenses		<b>618</b>	<b>442</b>	<b>1,060</b>	<b>112</b>
Payment Charges		<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>
Payroll Expenses		<b>51,218</b>	<b>147,443</b>	<b>198,661</b>	<b>177,518</b>
Phone Costs		<b>349</b>	<b>1,186</b>	<b>1,535</b>	<b>1,995</b>
Printing, Postage and Stationery		<b>4</b>	<b>368</b>	<b>372</b>	<b>-</b>
Project Resources		<b>435</b>	<b>361</b>	<b>796</b>	<b>423</b>
Recruitment					<b>776</b>
Staff expenses		<b>270</b>	<b>558</b>	<b>828</b>	<b>2,014</b>
Staff Training		<b>2,709</b>	<b>416</b>	<b>3,125</b>	<b>2,270</b>
Travel and Accommodation		<b>-</b>	<b>140</b>	<b>140</b>	<b>67</b>
Travel and Subsistence		<b>79</b>	<b>10</b>	<b>89</b>	<b>241</b>
Website Costs		<b>180</b>	<b>645</b>	<b>825</b>	<b>668</b>
Other Expenditure		<b>80</b>	<b>80</b>	<b>160</b>	<b>1,360</b>
		<b>63,632</b>	<b>169,087</b>	<b>232,719</b>	<b>210,420</b>
Restricted expenditure on charitable activities for the year ended 31 March 2023 was £151,707					



## U-evolve SCIO

### Notes to the Accounts – For the Year Ended 31 March 2024 (cont.)

#### 5. Fixed Assets

		<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At start of year		-	-
Additions		<b>1,149</b>	<b>1,149</b>
At end of year		<b>1,149</b>	<b>1,149</b>
<b>Depreciation</b>			
At start of year		-	-
Charge for year		<b>96</b>	<b>96</b>
At end of year		<b>96</b>	<b>96</b>
<b>Net book value</b>			
<b>At 31 March 2024</b>		<b>1,053</b>	<b>1,053</b>
At 31 March 2023		-	-

#### 6. Analysis of net assets amongst funds

		<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>
Current Assets		<b>88,661</b>	<b>19,602</b>	<b>108,263</b>
Current Liabilities		<b>(8,238)</b>	<b>-</b>	<b>(8,238)</b>
		<b>80,423</b>	<b>19,602</b>	<b>100,025</b>
		<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total 2023 £</b>
Fixed Assets		-	-	-
Current Assets		96,310	39,735	136,045
Current Liabilities		(4,320)	-	(4,320)
		91,990	39,735	131,725

## U-evolve SCIO

### Notes to the Accounts – For the Year Ended 31 March 2024 (cont.)

#### 7. Movement in Restricted Funds

		<b>Opening Balance as at 1 April 2023</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Closing Balance as at 31 March 2024</b>
Restricted Staff Fund		32,219	148,954	(161,571)	19,602
Restricted Other		7,516		(7,516)	-
<b>Total Restricted</b>		<b>39,735</b>	<b>148,954</b>	<b>(169,087)</b>	<b>19,602</b>

The Restricted Staff Fund represents income received from various donors for the sole purpose of supporting the salary costs of the staff of the organisation. Any costs associated with this purpose are offset against the funding received. Other restricted funds represent income received for IT, workshop resources, and staff training. The closing balance represents funds for a specific purpose that as at 31 March 2024, have not been spent.

#### 8. Related party transactions

During the year ended 31 March 2024 the Trustees received no remuneration (2023: £nil) and were not reimbursed for any expenses (2023: £nil).