INTO WORK
(Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Charity Number: SC028327
Company Registration Number: SC181737

INTO WORK

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INTO WORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2026

The Directors are pleased to present their report and financial statements for the year ended 31 March 2026. 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).

Chairperson's report

The year from 1 April 2025 to 31 March 2026 remained challenging for disability and employability services, particularly in relation to funding and resources. Disabled people continued to be disproportionately affected by the cost-of-living crisis, alongside ongoing uncertainty around welfare benefits and access to services.

For Into Work, we continue to work with people to close the disability employment gap, and to alleviate the effects arising from the UK financial crises on disabled people's inclusion in employment, income, health, and access to services.

The Into Work team has ensured continuous service delivery for our existing and new clients throughout the year and have expanded and developed additional supports to meet gaps in services.

This year a total of 1067 disabled people, neurodivergent people and those with long term health conditions have been served across Into Work through our following services: Supported Employment, Income Maximisation, Young People, Wellbeing+, and Aut Support Works!

This is a substantive increase in reach from 892 people supported in 2024-25 and is to do with expansion of 1:1 supports and an increase in our group and workshop delivery across all services.

During the year our supported employment services worked with 299 adults and 198 young people. 292 people received income maximisation support, 102 people received wellbeing support, and 176 autistic people were supported by Autism Support Works!

In addition, 63 people attended income maximisation workshops and 230 people participated in our Neurodiversity Works employer training. This training is improving employers' understanding of autism and neurodiversity, particularly around recruitment and employment practices.

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. The Board also want to thank our existing and new funders for investing in our activities.

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. We are pleased to be launching the Autism Advisory Group's videos on interview guidance for employers to be more welcoming and inclusive to autistic candidates.

Chairperson's report (continued)

In last year's accounts we reported that Valerie Bell and Greig Paterson both resigned as Directors from the Board in June 2025 and we acknowledged their contribution to Into Work over the years. Since then, Fiona McLeish also resigned in September 2025, and we want to thank Fiona for her contribution and ongoing offer of support to Into Work. The Board decided to open recruitment of new Directors and have been pleased to appoint Stephen Finlayson, Mark Houston and Saima Snellman in March 2026.

The Board began reviewing Into Work's strategy at the November AGM, starting with conversations in small staff/Director groups. Feedback from these discussions informed a facilitated Board session focused on shaping our future strategy. One outcome of this work has been the creation of a new Business Development Committee. The new strategy will be launched later in 2026 and will recognise that our people, culture and quality are important strengths we wish to sustain and build from.

The Board was delighted that Into Work took part in the FlexMark accreditation pilot launch with Flexibility Works Scotland. We achieved external recognition, supported by feedback from our own team, that Into Work is a genuinely flexible and inclusive employer. This shows that our employment practices reflect our mission and values to close the disability employment gap. Achieving FlexMark demonstrates our expertise in offering flexible working conditions for staff while running the organisation efficiently and effectively. We are delighted that Into Work was assessed as Excellent (trail blazing) in 7 of 11 indicators.

Considerable progress was made in 2025-26 with increasing our presence and influence through our training delivery, participation in local and national events and networks such as the Third Sector Employability Forum (TSEF) Network & Executive group.

Feedback continues to demonstrate that it is building on lived experience and a co-production approach across Into Work's services that is helping the charity stand out. We were pleased to be a keynote speaker at the Transport Scotland Supported Business Conference, demonstrating how being a supported business can deliver impact and results for the company, as well as for the workforce. We were delighted to lead an online workshop on 'co-production from within', to the Service Design Community of Practice network across Scotland and deliver a workshop on vocational profiling at the SUSE Conference.

The Board decided to further our aim to increase our presence and influence by appointing a new Policy & Public Affairs Lead role with the post holder commencing employment on 1st April 2026.

Income for the 2025-26 period was £1,043,000, an increase on the previous year's income of £936,000 which is attributed to an increase in successful business development of growth and fundraising to meet more of our core costs and funding for additional projects.

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.

Chairperson's report (continued)

£517,000 of this money was deposited into the CCLA Charities Ethical Investment Fund which had 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.

World events have increased volatility in the investment market in recent years. In response, the Directors moved some funds out of the CCLA account and reinvested £350,000 in fixed-term accounts offering higher interest rates. This approach provides greater certainty over the return on part of the investment. The Finance Committee has also created a new Investment and Reserves Policy to reflect changes in the economy and Into Work's financial position. The Committee will continue to monitor Into Work's investments and manage exposure to market volatility, including the shift from the CCLA fund to fixed-term, higher-interest accounts.

Finally, from me, I was delighted to represent Into Work at the 2025 Herald and S1Jobs Top Employer Awards, where we were nominated for the Best Diversity and Inclusion Dynamic in the Workplace award. Although we were runners-up, it was a great honour for the organisation to be recognised as a finalist for its work in this area.

Objects and activities

Established in 1993, Into Work is celebrating 32 years of success in supporting disabled people to find and maintain great jobs.

The 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, supported by our income maximisation and wellbeing services. By assisting disabled people, 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's beneficiaries across all services.

Edinburgh Supported Employment Service

Into Work provides a free, personalised supported employment service, helping our clients to secure fair, meaningful and sustainable employment. Our services are based on the 5-stage model for supported employment endorsed by the Scottish Government.

All in Edinburgh (AiE)

A one-year extension to the previous three-year All in Edinburgh contract was awarded for 2025-26. During the year, a further two-year extension was confirmed, taking the contract to 31st March 2028.

The contract is delivered by a consortium of four partners, (Into Work, The Action Group, ENABLE Works and Forth Sector) providing supported employment for disabled people living in Edinburgh.

Into Work achieved 45 outcomes against a target of 44 and supported 199 All in Edinburgh clients during the year. New engagements were lower, mainly due to a two- to three-month reduction in staff capacity. This makes the team's achievement of a high number of employment outcomes for clients particularly notable. Overall, the consortium met its 2025-26 targets.

All in Edinburgh	Target 2025-26	Achievement 2025-26	Achievement 2024-25
New Engagements	107	81	101
Employment	36	37	32
In Work Progression	8	8	10
26-week job sustainment Target	23	24	25

Midlothian

In 2025-26, Into Work delivered three adult supported employment services in Midlothian, each with one Employment Adviser. Established referral routes and strong partnership working supported sustainable client progression.

Midlothian Council Large Grant

The Midlothian Large Grant funded service supported 45 disabled adults and people with long-term health conditions during the year, achieving 21 outcomes. Although new referrals were lower than in previous years, the service began with an active caseload carried forward from earlier funded programmes. Overall, the number of clients worked with was higher than in previous years, supported by the promotion of a Midlothian adviser to Senior Employment Adviser. Outcomes were more focused on education and volunteering, as other funded programmes placed greater emphasis on paid employment.

Achievements and performance (continued)

Midlothian Large Grant	Target 2025-26	Achieved 2025-26	Achieved 2024-25
New Referrals	23	11	25
Clients who received 1:1 service	34	45	37
Number of people who achieved an outcome	18	16	25
Breakdown of Outcomes			
Jobs	N/A	4	15
Paid Work Placements	N/A	0	2
In Work Progression/Retained Employment	N/A	3	1
Education/Training	N/A	9	6
Volunteering	N/A	5	1
Total Outcomes	18	21	25

Midlothian Local Employability Partnership (LEP) No One Left Behind (NOLB) Funding: All Age Service

Into Work secured Midlothian LEP/NOLB funding to expand our Adult Supported Employment service for disabled adults and adults with health conditions at stages 3-5 of their employability journey. Although funding approval was delayed and delivery ran from July 2025 to March 2026, established referral routes helped the service achieve targets and positive participant outcomes.

Midlothian LEP/NOLB All Age Service	Target	Achieved
Engagements	18	19
Employment	6	5
Support to Sustain	6	5

Midlothian Local Employability Partnership (LEP) No One Left Behind (NOLB) Funding: Parents

This pilot was launched in July 2025 as an in-work support service for autistic parents. Following lower than expected referrals, and with funder agreement, eligibility was widened to include all disabled parents. The service focused on employer engagement and reasonable adjustments to help parents sustain employment.

Midlothian LEP/NOLB Parents	Target	Achieved
Engagements	20	14
Engaging Regularly	14	14
Support to Sustain Employment	N/A	5
Additional Outcomes	N/A	8

Achievements and performance (continued)

East Lothian Local Employability Partnership (LEP) – Autistic & Neurodivergent Adults
Into Work secured funding to develop a service for autistic and neurodivergent adults across their employability journey. The new staff team worked hard to promote the service, build referral networks with referrers, resulting in established local partnerships and performance close to target.

East Lothian LEP Autistic and Neurodivergent Parents	Target	Achieved
Engagements	24	22
Employment	6	4
Qualification	5	5
Volunteering	6	5

Supported employment client feedback:

"I am delighted with the service provided by Into Work. The team handled everything promptly and professionally, creating a warm and respectful environment."

"I greatly value the comprehensive support they provide, which extends beyond job placement. They ensured my privacy was respected and offered help with various aspects of my well-being, including financial advice and emotional support. This holistic approach made me feel secure and appreciated throughout the entire process."

"Into Work's dedication to high standards of security and confidentiality, combined with their empathetic and professional manner, has positively influenced my journey. I would confidently recommend their services to anyone seeking support."

"I have now gained a part-time 12 hours a week role suitable for myself to manage while I work on my health and skillset to develop and move on back into full time in the future."

Young Disabled People
Into Work supports young disabled people through programmes for those still in school and those ready to begin their employment journey.

Inclusion Works!
In 2025-26, Inclusion Works! supported 59 young disabled people across Edinburgh, East Lothian and Midlothian, helping them progress towards employment, education, training, volunteering and other next steps.

Inclusion Works!	2025-26	2024-25
Employment	7	8
Modern Apprenticeship	1	1
Volunteering	10	4
College	5	8
University	1	0
Applied for further education courses starting in August 2026	2	8
Training Course	11	2
Job Searching	1	1
Onward employability provision, identifying next steps, building confidence & routine	17	13

Achievements and performance (continued)

Most young disabled people engaged in-person, within community settings where they felt most comfortable. Through personalised support, we helped those who were economically and socially inactive and hard to reach, with their wellbeing and next steps. We linked with existing formal and informal networks, holding as many transition meetings as required for the young disabled people to feel ready to build up a relationship of trust to engage with our advisor.

The ways in which we engaged young disabled people to work on their wellbeing and employability skills varied, including:

- Personalised, informal activities, walks and local visits helped young disabled people build trust, confidence, routine and wellbeing while identifying practical next steps.
- Support included vocational profiling through discussion, booklets and creative approaches, goal setting, action planning, travel training, and breaking tasks into manageable steps.
- Clients were also linked with wider support, peer groups and Create and Connect creative wellbeing sessions to strengthen confidence, resilience and social connection.

Midlothian UKSPF came to an end on 31st March 2026, so the Midlothian young person's service had to end. However, since then, Midlothian Council have recently approved New Local Growth Funding to fund a new young person's service in the area from July 2026 to March 2027.

Inclusion Works! Client feedback

> "My Employment Advisor helped by supporting me and reassuring me on all aspects of the job hunt and stress. My Employment Advisor was very validating of my struggles when applying and feeling like I hadn't completed enough applications or done things well enough.
>
> "My Employment Advisor also helped me to discuss and work out what I might want or need from future employment. My Employment Advisor was a valuable sounding board but also boosting my confidence in my own capabilities."

East Lothian Council Employability+ Schools Project

Into Work received continued One Council Partnership Fund support for 2025-26, enabling our Employability Intervention Officer (EIO) to deliver the Secondary School Employability+ project for S4-S6 young people with additional support needs. 139 young people benefitted from this service last year.

The project was delivered across the following schools and groups:

- Fabrication & Welding Group
- Dunbar Grammar School
- Knox Academy
- Musselburgh Grammar School
- Meadowpark Enhanced Learning Provision
- North Berwick High School
- Preston Lodge High School
- Rosehill High School
- Post School Group

Achievements and performance (continued)

The following services and qualifications have been delivered:

Employability+	2025-26	2024-25
YP Engaged with Employability+	57	34
YP Withdrawn from Employability+ / First Aid	10	19
School Sessions Delivered	203	224
YP completed 2-day First Aid Training Course: Emergency First Aid at Work SCQF Level 6 Mental Health Awareness SCQF Level 4	82	60
YP achieved full Employability Award Level 4: Responsibilities of Employment Level 4 Building Own Employability Skills Level 4	16	
YP achieved full Personal Development Award (PDA) Level 4: Self-Awareness Level 4 Self and Work Level 4 Practical Abilities Level 4 Self in the Community Level 4	8	
YP achieved full Tenancy Award Level 4: Personal Finance Meal Prep Level 4	6	
YP achieved EA Employability First Steps Level 3	4	2
YP achieved EA Employability First Steps Level 4	31	14

School staff feedback about Employability+

> "The employability programme is amazing for all our young people. Nicola (EIO) is brilliant at tailoring it to the needs of all our pupils and it ties in brilliantly with our Personal Development Class. This class is designed to prepare students for the world of work by helping them develop essential skills experience, and confidence before they leave school. Some of the key things they work on include communication, teamwork, problem-solving, time management and leadership."

> "The pupils gain first-hand experience of the working environment which improves their confidence and motivation, so they are better prepared for the world of work. Without the delivery of this programme, it is hard to say where the teaching of such life skills would fit into any of the other subject areas. All the staff in our department recognise the positive impact learning about employability has on our young people. We hope that the delivery of this continues for years to come."

Income Maximisation

Our Income Maximisation service reduces financial pressures and removes barriers for all Into Work clients during the job searching process. The team advise on benefit entitlements, show how these will be impacted by taking up paid work and help with the transition into employment. The team also provide extensive support for East Lothian Council's Parental Support Team and Financial Inclusion Service.

Achievements and performance (continued)

One-to-one client support includes the following -

a) Identifying unclaimed household entitlements such as social security benefits and utility bill discounts.
b) Supporting benefit applications, such as Adult Disability Payment.
c) Providing Better Off in Work calculations for clients and employability staff. Explaining the exact financial impact of taking up paid work and the logistics involved in the transition to employment. These calculations also provide advice on tax, National Insurance and financial support with childcare costs where applicable.
d) Representing clients at benefit appeal hearings, often involving detailed casework and a lengthy period of client support.

The team also provides staff training and consultancy on benefit and work, including presentations to partner agencies and in-house training sessions.

Following team expansion, referrals reached their second-highest annual level. Over the last three years, the service has supported almost 1,000 clients, securing more than £2.1million in financial gains.

Financial Gains - Client financial gains also reached the second-highest annual total, including a 35% rise in Midlothian and a 110% increase in the Young People's service.

Client support –The team helped clients to claim 206 new benefit awards, an important element of our service as the process can be daunting for clients. Demand for Better Off in Work calculations increased by 7%, following a 53% increase the previous year, and reflecting the employability focus across projects. Income Maximisation assessments increased in accordance with the increased number of clients supported by Into Work.

Income Maximisation	**2025-26**	**2024-25**
Total engagements	292	364
Total client meetings	683	630

Total financial gains	£752,999	£798,714
Financial gains breakdown:		
AiE	£179,950	£206,652
Midlothian	£97,582	£68,330
East Lothian	£171,238	£200,729
Parental Employability Support Fund (PESF) East Lothian	£127,041	£183,536
Young People Service	£82,528	£39,487
East Lothian Adults	£ 24,113	N/A
Other: Inspiring Scotland volunteers	£25,204	£13,710
Workshops	£45,343	£86,270
Gains for in-work benefits	£373,181	£302,821
Gains for out of work benefits	£379,818	£495,893

Achievements and performance (continued)

Activity:		
Better-off in work calculations	400	375
Benefit checks	333	365
Benefit applications supported	206	211
Mandatory reconsideration submissions	20	14
Workshops Completed	6	24

Cost of Living workshops
We delivered Cost of Living workshops to 63 attendees across various projects, including Midlothian UK Shared Prosperity and the Edinburgh Parental Support Team. Sessions covered energy efficiency, budgeting, benefits with one-to-one Income Maximisation assessments and Better Off in Work calculations.

Income Maximisation client feedback
"I now feel confident knowing how starting work will still leave me financially secure."

"I've found it a lot easier to keep on top of my bills and ensure I have enough money at the end of the month."

"Because of Work Maximisation I can focus, stress free, on the changes I need to make to find better work and provide better for my family."

Staff member Cost of Living Workshop feedback
"Thanks for all the materials, and thanks for the lovely discussions we had yesterday, it's always great for you to come and help our clients".

Wellbeing+
Our wellbeing services are integrated into our wraparound service offer for all our clients across Edinburgh, East Lothian and Midlothian. This service design has been driven by our Lived Experience advisory members and moving our group workspace into community locations that offer accessible and welcoming spaces.

Our wellbeing service has worked with 102 clients through a blend of one-to-one sessions and Wellbeing groups attended.

Weekly peer support groups in Edinburgh and Midlothian provided opportunities for those who wanted to discuss their wellbeing and connect with others. Fortnightly workshops for East Lothian clients covered topics such as confidence, managing anxiety, mindfulness and building self-esteem. We have also expanded our offer for young people with a Create and Connect group, with activities such as baking, crafts and outings being used to support mental health, socialisation and wellbeing.

One to one wellbeing support was offered to those who felt unable to attend a group as well as ad-hoc wellbeing support for those in groups where individual considerations arise.

Achievements and performance (continued)

As well as offering a sense of community and peer support, the groups saw participants make huge strides in overcoming social anxiety and social isolation, as well as growing confidence, self-awareness, identifying values and personal strengths, and increasing self-worth. Some clients only leave their house each week to attend their employment appointments and the Wellbeing groups.

Wellbeing client feedback:
"I came along to the wellbeing group to try to get more confidence and maybe get some help from other people with the same issues as me. Coming along has given me more confidence, and while that is still not great, it might allow me to be in small groups (for study, work or social interaction). And it is definitely better than being on my own all the time."

"I come along to the wellbeing group because it's the only place I can talk honestly about my issues, anxiety and depression. Maggie and her colleagues are very supportive and understanding."

Counselling
In 2025-26 we were delighted to establish a partnership agreement with Bright Light Counselling Service to extend counselling support to Into Work clients in need of therapeutic support. 212 specialist counselling support sessions were provided to 23 clients throughout 2025-26, funded through National Lottery Improving Lives.

Lived Experience Training & Consultancy
Neurodiversity Works!

We delivered thirteen commissioned Neurodiversity Works! training sessions ranging from one to five hours. Four sessions were delivered in-person and nine online. Three were bespoke sessions, while four were tailored versions of existing training. Seven sessions were commissioned by SUSE on behalf of other organisations and/or funded through project grants. Our training team also delivered three 3-part online Neurodiversity Works! open courses.

In total, 230 professionals participated in our training. Employers we delivered training to included: Capital City Partnership, Carr Gomm, Challenges Group, Chamber Music Scotland, Culture for Climate Scotland, Glasgow City Council, Health Improvement Scotland, Lennox Partnership, Midlothian Council, National Library of Scotland, Renfrewshire Council, Scottish Government, Skills Development Scotland and SCVO.

Other activities
Our team attended the Hays Employability Fayre in Edinburgh. They also delivered 2 unpaid sessions: Social Model of Disability (to Norton Park's tenant organisations) and a webinar for employers to mark Neuro-inclusive workplaces week. The latter was set-up and promoted by SUSE.

Our Senior Trainer & Consultant co-delivered a presentation and panel discussion at Holyrood Insights Conference, 'Neurodiversity in the Workplace', and gave a keynote presentation at NHS Lothian's 'Neuroinclusive Work Environments' conference. A Trainer presented on the Social Model of Disability at a Midlothian No One Left Behind event. While not directly income-generating, these activities raised awareness of neurodiversity in the workplace and promoted our training offer.

Achievements and performance (continued)

Our Autism Advisory Group held 10 meetings. The focus for the group has been completion of a series of co-created video clips on how employers can make job interviews inclusive of autistic candidates.

Training feedback

We continue to receive highly positive feedback on our training's quality and usefulness:

> "Thanks to [Trainers] for being open, honest, and sharing their experience. They created a safe, inclusive, and judgement-free learning environment for people at a variety of stages and experiences with neurodiversity in the workplace."
>
> "[From the training I gained] a greater understanding of the variety of challenges a neurodivergent person might face in the workplace and an understanding of how you can make adjustments to ensure everyone has an opportunity to work to their strengths."
> (Neurodiversity Works! March 2026).
>
> "Whilst feeling I am an adaptable and approachable leader, I didn't [prior to training] fully appreciate some of the techniques that were suggested that will enhance how I articulate and introduce appropriate conversations and support."
> (Neurodiversity Works! November 2025).
>
> "I will share what I've learned to advocate for more inclusive working practices in our events and open-plan office… it's been really reassuring to clarify the available 'reasonable adjustments'."
> (Neurodiversity Works! June 2025).

Aut Support Works!

Aut Support Works! received a funding extension from April 2025 to September 2025 and was subsequently awarded a further 2.5 years from October 2025 to March 2028 through the Scottish Government Autistic Adult Support Fund.

We delivered two in-person 8-week peer support courses in Edinburgh for small groups of autistic jobseekers and employees, alongside eight themed stand-alone online sessions. The courses and sessions were all led by our Lived Experience Trainer-Facilitators. Participants were offered up to four one-to-one sessions prior to their course start, during the course and at the end. In December, we piloted a very successful Advice Clinic for Into Work frontline Employment Advisers, followed by a second Clinic in March. Clinics will now be delivered quarterly.

Overall, the project supported 176 autistic people with our Lived Experience Trainers delivering 51 one-to-one sessions.

Outcomes

How many adults have a better understanding of autism and their next steps?	98
How many autistic adults reported improved wellbeing?	98
How many family members or carers have a better understanding of autism?	7
How many of the family members/carers of autistic adults reported improved wellbeing?	7

Achievements and performance (continued)

We reached people in the following areas:

Aberdeen City, Clackmannanshire, Dumfries & Galloway, Dundee City, East Lothian, Edinburgh City, Fife, Glasgow City, Midlothian, Moray, Renfrewshire and Scottish Borders.

We received very positive feedback from participants. At the end of March 2026, we had 8 individuals on our waiting list for future course places.

Aut Support Works! participant feedback:

> "Since attending the course I feel more well versed in reasonable adjustments that may work for me and feel that disclosing being autistic is the right choice for me to make…"
>
> [The best thing about the course was] "being amongst other autistic people who are in a similar position to myself."
>
> [After attending the course] "I feel more comfortable in my autistic self to apply for jobs that show my strengths and abilities. I also feel the course provided the opportunity for peer community which I wasn't expecting and everyone participated in ways that worked for them. We also shared our challenging experiences and feelings about how it can be and feel when in a job or applying for work - and we helped each other to reflect on these and find ways to reduce negative impact of challenges. I found this very helpful."

Employment Advisor Advice Clinic feedback:

> "I learned about a few new external organisations that I wasn't aware of… facilitators also considered my question about a client I'm working with which was naturally really instructive and helpful."
>
> [The most useful learning was] "about how to help clients who need a bit of additional support around reasonable adjustments, stuff around masking, and finding ways to help clients to be themselves in a way that also works for employers."
>
> "Lots of really valuable information shared about mental health and autism. Great to have the time and space to reflect on this topic and the implications for my autistic clients."

Fundraising activities

To achieve our strategic objectives, our two Service Managers continue to lead work on the growth, development and sustainability of our service delivery, supported by the Business and Finance Manager, Development Lead and Service Leads.

Achievements and performance (continued)

During 2025-26 the following bids for additional services were successfully submitted and delivered during the year:

- East Lothian Council Supported Employment for autistic and neurodivergent adults
- Midlothian Council Supported Employment for disabled parents
- Midlothian Council Supported Employment for all age disabled adults (stages 3-5)
- Scottish Government Autistic Adult Support Fund

During 2025-26 and 2026-27 the following bids were submitted, with success, to deliver continued and additional, services in the forthcoming year, 2026-27:

- All in Edinburgh supported employment services awarded a two-year extension with an increase in service level and contract value, to 31st March 2028.
- City of Edinburgh Council, Connected Communities multi-year award for young people's services, 2024 to March 2027, extended to 31st March 2028.
- Midlothian New Local Growth Fund award for Young People and Wellbeing services, July 2026 to 31st March 2027.
- Midlothian LEP continued funding for supported employment services to support all age disabled adults, to 31st March 2027.
- East Lothian One City Council Partnership continued funding for young people in schools, to 31st March 2027.
- East Lothian LEP continued funding for young people services, to 31st March 2027.
- East Lothian LEP continued funding for supported employment services for autistic and neurodivergent adults, to 31st March 2027.
- East Lothian Council Parental Employability Support continued funding for Income Maximisation, extended to 10th January 2027.
- Scottish Government Autistic Adult Support Fund awarded funding for our Aut Support Works! project continuation for 2.5 years from 1st October 2025 to 31st March 2028.
- CABWI (Certification and Assessment Board for the Water Industry) Lifelong Learning and Development funding for additional young person's services to meet demand and reduce our young person's waiting list, funded to July 2026.

We successfully applied to become both an approved provider on the Stirling & Clackmannanshire Employability Framework and an approved delivery partner under the JobFit training framework, managed by Capital City Partnership, commencing on 1st April 2026.

We were not successful with all local authority employability bids such as funding for Income Maximisation support in Scottish Borders, and supported employment services in Falkirk. These bids required a lot of time and effort, but we hope they will put Into Work in good stead for future opportunities.

In addition to the above, from April 2025 to March 2026, we were successfully awarded 28 grants from Trusts and Foundations, totalling £224,950. This is an increase to the previous year's total of £176,128, (21 grants in 2024-25).

Achievements and performance (continued)

The awards received were from Agnes Hunter Trust, Appletree Trust, Arnold Clark Community Fund, Baird Watson Charitable Trust (multi-year award), CABWI, Cordis Charitable Trust, Elizabeth Errington Charitable Trust, Gannochy Trust, Hedley Foundation, Inch Cape Construction Fund, James T Howat Charitable Trust, Leith Benevolent Association, Marsh Charitable Trust, Miss Mary Dunlop Murdoch Andrew Charitable Trust, Murdoch Forrest Charitable Trust, Murgitroyd Foundation, National Lottery Foundation Improving Lives (multi-year 2024-27), National Lottery Foundation Young Start (multi-year 2024-27), National Lottery Awards for All, Pettigrew Charitable Trust, Ponton Trust, Robertson Trust large grant (multi-year 2024-27), Robertson Trust Plus Fund, Scotmid Community Grants, Stafford Trust, Walter Scott Foundation, Ward Family Charitable Trust and William Grant Foundation.

Most grants were awarded for a period of one year or less, except for multi-year grants specified.

We are incredibly grateful for the support of our funders.

Some of the trust and foundation funding applied for was not successful such as the National Lottery Fund Strengthening Organisations programme, Alliance Self-Management Fund and Improving Access fund, but we received constructive feedback. There remained a high 'no response' based on the total number of funding declines in the period which we assume is linked to 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 2025-26 with many successes for our clients and decisions on funding which helps deliver continuity for clients, employees and partners.

We are grateful to our funders who support our improved offer for more holistic supported employment with wellbeing, income maximisation and specialist supports for young people and autistic & neurodivergent people. And to employers who recognise the value of our lived experience training offer in helping improve their recruitment and employment practices.

We are delighted to continue our progress towards our strategic objectives of growth, business development and increasing our presence and influence.

However, the challenges persist with fundraising, one year funding cycles, and income generation for all services. The impact of the cost-of-living crises on public finance has been detrimental yet despite this we continue to deliver services that are valued, respected, and achieve results. We continue to adapt to a rapidly changing employability and disability landscape, whilst striving to provide impactful and wide-ranging complement of services, initiatives and projects.

As the charity progresses from celebrating 32 years of operation, we anticipate a positive future for the organisation and its clients, staff and partners.

Financial review

The accounts show net loss of £39,098 in the year (2025: net loss of £37,382), as detailed in the Statement of Financial Activities (SOFA). The deficit in the year includes an investment loss of £16,763 (2025: £5,526 loss) on investments, excluding this investment movement, the results of the year would have been a net expenditure of £22,335 (2025: net expenditure of £31,856). The net expenditure comprises a net decrease of £13,077 in unrestricted funds (2025: net decrease of £14,824) and a net decrease of £26,021 in restricted funds (2025: net decrease of £22,558). At the balance sheet date, the unrestricted reserves were £706,016 (2025: £719,093) including £578,271 (2025: £587,705) in designated funds, with £77,292 (2025: £103,313) in restricted funds.

The Charity had a net surplus of funds of £783,308 (2025: £822,406) as at the year end.

We are investing in the strategic objectives. As a result, our projected monthly cash outflows are more than 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.

During the year, 19,326 units of the investment fund were sold and as of 31st March 2026 the value of the remaining fund was £252,760 (£369,523 on 31st March 2025). Despite the decrease in funds, this represents a 32.1% overall capital increase per unit to the amount originally invested as of December 2019.

The funds sold allowed the Directors to reinvest the money in to fixed term higher interest rate accounts with the purpose of achieving more certainty over the return of investment in the forthcoming year.

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.

Financial review (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 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.

Because of current uncertainty with national and local government funding streams the Directors reviewed the reserves policy in 2025 and consider that it is prudent to hold between six- and twelve months expenditure's worth of reserve for these purposes. Our liquid cash reserves are held at 2.0 months' worth of expenditure, with the remaining 6.4 months' kept as a designated investment reserve invested in an ethical and prudent manner, designated for long-term strategic investment and growth of the charity.

At 31 March 2026 the free reserves of the Charity, comprising of the general fund, amounted £127,745 (2025: £131,388). This is equivalent to 1.4 months' (2025: 1.6 months') expenditure at current levels. Included in unrestricted designated funds is the Investment Fund, being the value of equity investments and long-term deposit accounts, totalling £570,760 which is equivalent to about 6.4 months' expenditure at current levels which the Directors could realise should there be a requirement to do so. This has been designated during the year as these assets are intended to be used as a long-term investment for the charity. The Directors are therefore comfortable with the total unrestricted funds available at the year end of 8 months.

Risk assessment

The Board and managers continually review organisational risk.

In this last year the Board commissioned a review of Into Work's risk management function to be conducted with an external consultant, Carnethy Consulting. Funding secured through the Robertson Trust's Plus Fund paid for this activity.

The final reporting of this work was completed in the Board's June 2026 meeting resulting in a new approved Risk Management Framework which details Into Work's approach to assessing and managing risk alongside a new Risk Register developed in collaboration with the Board and staff teams.

Key risks, controls and actions identified within this work as follows:

- **Short-term funding, decline in funding and concentration of funding.** To manage this risk, we have a Development Lead and Service Managers who ensure we have a pipeline of ongoing funding applications and identification of new sources of income. Our large contracts have a three-month notice period, and we focus on delivering high performance in our contracts and maintaining positive relationships. An active diversification strategy is in place.

Financial review (continued)

- **Data protection.** To manage this risk Into Work staff have completed data protection training and new staff are to watch a recording of the training as part of their induction. A revised data protection policy was approved in the June 2026 Board Meeting. A deeper dive into all data protection activities to gain a greater understanding of risks and issues is to be carried out within each service and function including Data Protection Impact Assessments and controls around Helix, the Local Authority CRM system used for employability services.
- **Cyber security.** To manage this risk Into Work staff have completed cyber security training and new staff are to watch a recording of the training as part of their induction. The ongoing relationship with the trainer has led to tests in our system, advice and individual questionnaires sent to all staff to test knowledge on cyber security to identify gaps. Certum, Into Work's new IT provider, are contracted to provide security on our IT system such as firewalls and ongoing support in case of suspicious activity. Certum have supported Into Work to achieve Cyber Essentials accreditation. A deeper dive into cyber security is required to gain a greater confidence that understanding of risks and issues is to be carried out within each service and function. This will help us ensure that strong passwords are in place for each data storing device and that security and access level groups are correct on Sharepoint. Cyber Security policy to be reviewed this forthcoming period.
- **Succession planning.** Succession planning is considered at the management level and as part of supporting staff progression. To have a more robust process in place to manage this risk we plan to work with Carnethy Consulting to establish succession plans for the loss or disruption to key staff performing their roles.
- **Business continuity.** To manage this risk, we plan to work with Carnethy Consulting to establish a robust business continuity policy and procedure and they will undertake business continuity testing as part of the process.
- **Inappropriate use of AI.** To manage this risk, we will establish a clear policy with guidance for staff to use AI safely and appropriately and deliver training on good practice when using AI across the different Into Work job roles.
- **Lone Working.** Review of lone working policy and procedures, then staff training to take place to manage this risk.

Specific actions have been identified to help manage the key risks identified. The management team will monitor, update and report on the risk register to the Board on a regular basis.

These are all significant elements of risk but are by no means insurmountable. 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.

The Robertson Trust Plus Fund paid for Into Work to develop our data management and cyber security functions in this last period and for a finance qualification for our Business and Finance Manager to help with our management of the risks in these areas.

Financial review (continued)

The management of risk in this past year has seen Into Work invest in line management capacity of frontline Employment Advisors by appointing an additional Senior Employment Advisor. Aware of the challenges facing the workforce the Board were pleased to be in the position to be able to offer a 3% cost of living award in 2025 (and again in 2026). We have improved office meeting areas and systems and are expanding the Lived Experience Training team to support the team's capacity and the growth and development of the training offer.

In this past period Into Work completed a one-year review of our safeguarding policies to ensure these new policies launched last year were delivering clear procedures for identifying, handling, recording and reporting safeguarding concerns (with named persons for each policy), providing a robust process to better manage this risk area.

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 Committee have worked on proposals this past year to move monies from our CCLA funds in to fixed-term, fixed interest accounts to guarantee a return on investment during a volatile period in the markets.

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 close the Disability Employment Gap, supporting No One Left Behind & Best Start, Bright Futures national strategies in the southeast of Scotland. We seek to extend delivery in other areas of southeast Scotland, noting how challenging this has been to do in the past three years.

- The Board has reviewed Into Work's strategy during the year and will seek feedback from the staff team on the draft document before finalising it in 2026-27.
- The newly established Business Development Committee will initially work with the staff team to support the development of Lived Experience Training and Consultancy.
- The Business Development Committee will also consider how Into Work can strengthen employer engagement over the forthcoming period.
- The new Policy and Public Affairs Lead role will support Into Work to increase its presence and influence, strengthen political engagement, and co-produce policy work through a lived experience policy network that enables disabled people's voices to influence policy and practice.
- The supported employment service will undertake the external Supported Employment Quality Framework assessment with the British Association of Supported Employment (BASE), supporting continuous improvement in service delivery.
- Into Work will complete Investors in People reassessment in December 2026.

Plans for future periods (continued)

- Into Work will continue to implement its marketing strategy to ensure consistent internal and external communications and increase its presence and influence.
- Into Work will improve the efficiency and effectiveness of data recording and reporting to support quality and performance assessment and inform continuous improvement.
- Into Work will consider its approach to Artificial Intelligence (AI) and develop an AI policy with guidance for staff and Board members.
- Into Work will continue its involvement with the Third Sector Employability Forum (TSEF), highlighting issues facing the sector to elected officials, the Scottish Government and local authorities.

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 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 ten 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 two established committees: People Committee and a Finance & Audit Committee. The Board have been establishing a new Business Development 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. Each committee has a Terms of Reference approved by the wider Board.

Structure, governance and management (continued)

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. This past year Into Work has established a new Data Protection policy and a new Risk Management Framework and has reviewed the Expenses and Mileage Policy, Safeguarding policies, Time Management policy and Driving at Work policy.

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

Standards and Awards
Into Work has made the following progress with accreditation:

- FlexMark accreditation pilot launch with Flexibility Works Scotland. We were awarded Flex Mark on 1st April 2026 (to 31st March 2028). This work highlighted how Into Work staff team value and appreciate the level of autonomy and flexibility afforded by the organisation and how this enhances performance and impact. We are delighted that Into Work was assessed as Excellent (trail blazing) in 7 of 11 indicators.
- Finalist and runner up in the 'Best Diversity and Inclusion Dynamic in the Workplace' The Herald and S1Jobs Top Employer Awards.
- Investors in People (IIP) standard achieved since January 2000 successfully reviewed and awarded Gold (from Silver) in December 2023 continuing to our next assessment which is due in December 2026.
- Disability Confident Leader renewed from July 2024 and continuing to our next assessment in July 2027. 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 since May 2021.

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 which was successfully renewed in July 2024 following an external verification process. In this last period, we supported Edinburgh Airport's Disability Confident Leader status to be verified and renewed.

Into Work exists to support disabled people, therefore we are fully committed to equity, 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. Staff with lived experience have

Structure, governance and management (continued)

advised on accessibility of Into Work's documentation, including our recruitment documentation such as job descriptions and we have lived experience as a desirable quality, (essential for some roles), in our role specifications.

Into Work gives full and fair consideration to applications for employment made by disabled people, and disabled applicants are offered 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.

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:

- Adult Support & Protection training
- Accessible information
- Diversity training
- Neurodiversity Works! training
- Employment Legislation training
- Supported Employment PDA qualification training.
- Disability training
- Diversity, Equity, and Inclusion - intersectionality and employment support training delivered by Scottish Ethnic Minority Autistics (SEMA) Training to full staff team development day.
- Data Protection and Cyber Security.

We offer a flexible working environment which was verified both externally and from our Into Work staff team through our recent participation with the Flexibility Works Scotland Flex Mark accreditation pilot. We scored extremely highly in delivering flexible working.

We deliver wellbeing support through our support and supervision processes, and we continue to demonstrate our commitment to supporting improved mental health and wellbeing across the organisation. This has included social events and a card for discounted access to local sport and leisure facilities, social lunches and ad-hoc social events. Staff have access to a confidential helpline through our employee life insurance policy.

We have established a hybrid working policy with our staff team which provides a more flexible working arrangement for staff roles as well as an Adjustments Policy and Procedure to make requesting an adjustment and the handling and recording of such adjustments clearer for employees and their line managers. Underpinning our approaches is our commitment to the social model of disability which is detailed in our Into Work Guidance to the Social Model of Disability which has been published on our website for all employees, clients, partners, suppliers, volunteers, and funders to view. We also have a short training video on the social model of disability, which can be delivered internally and externally to employers and partners.

Structure, governance and management (continued)

This year we refined our equality and diversity survey for board members and staff to ensure the data collected was more accurate and helpful in building and maintaining a fairer, more supportive workplace. In line with the government's voluntary reporting framework, we note that of the 95% of staff respondents, 38% identified as a disabled person, 38% identified as a neurodivergent person and 35% identified as having a long-term health condition. Overall, 65% of staff respondents identified as being a disabled or neurodivergent person, or having a long-term health condition. 37% of staff noted they have adjustments in place, with 100% of those staff advising that their adjustments meet their needs.

INTO WORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2026

Reference and administrative information

Charity name	Into Work	
Charity registration number	SC028327	
Company registration number	SC181737	
Directors	Kenneth Dinwoodie	Chair
	Alan David Wilson	Treasurer
	Valerie Bell	Resigned 17 June 2025
	Jonathan Buglass	
	Dr Philip Cachia	
	Stephen Finlayson	Appointed 19 March 2026
	Mark Houston	Appointed 19 March 2026
	Scott Mackintosh	
	Fiona McLeish	Resigned 29 September 2025
	Ross McQuarrie	
	Greig Paterson	Resigned 10 June 2025
	Saima Snellman	Appointed 19 March 2026 & Resigned 25 September 2026
Company secretary	Rebecca Allen	Resigned 19 March 2026
	Wendy MacAdie	Appointed 19 March 2026
Key management personnel	Rebecca Allen	Chief Executive
	Tanya Knight	Service Manager
	Lynda McLeod	Service Manager
	Wendy MacAdie	Business & Finance Manager
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 The Mound, Edinburgh EH1 1YZ	Virgin Money Sunderland SR43 4JB
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 2026

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 1 October 2026 and signed on their behalf by:-

K Dinwoodie

Ken Dinwoodie (Chair)
Director

INTO WORK

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2026

Opinion

We have audited the financial statements of Into Work (the 'charitable company') for the year ended 31 March 2026, 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 2026 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.

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 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 26, 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.

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 2026

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

1 October 2026

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 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations and legacies	2	948	-	948	21,353
Charitable activities					
Grants and service level agreements	3	367,060	653,186	1,020,246	887,563
Consultancy income	3	7,722	-	7,722	19,030
Investment income					
Bank interest		14,266	-	14,266	8,125
Total		389,996	653,186	1,043,182	936,071
Expenditure on:					
Raising funds		8,891	-	8,891	8,156
Charitable activities		378,157	678,469	1,056,626	959,771
Total	4	387,048	678,469	1,065,517	967,927
Net (loss) on investments	8	(16,763)	-	(16,763)	(5,526)
Net (expenses) before transfers		(13,815)	(25,283)	(39,098)	(37,382)
Transfers between funds	12	738	(738)	-	-
Net movement in funds		(13,077)	(26,021)	(39,098)	(37,382)
Funds brought forward		719,093	103,313	822,406	859,788
Funds carried forward	12	706,016	77,292	783,308	822,406

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 34 to 50 form part of these financial statements.

INTO WORK

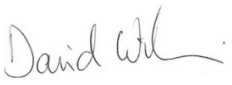
BALANCE SHEET

At 31 March 2026

	Notes	£	2026 £	£	2025 £
Fixed assets					
Tangible fixed assets	7		7,511		12,632
Investments	8		252,760		369,523
			260,271		382,155
Current assets					
Debtors	9	49,597		67,970	
Cash at bank and on hand		498,262		412,675	
		547,859		480,645	
Creditors: amounts falling due within one year	10	(24,822)		(40,394)	
Net current assets			523,037		440,251
Net assets	13		783,308		822,406
Funds					
Unrestricted funds					
Unrestricted general fund	12		127,745		131,388
Designated funds	12		578,271		587,705
Restricted funds	12		77,292		103,313
			783,308		822,406

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 1 October 2026 and signed on their behalf by:



Alan David Wilson (Treasurer)
Director
Company Registration No: SC181737

The notes on pages 34 to 50 form part of these financial statements.

INTO WORK

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

	2026	2025
	£	£
Cash flows from operating activities:		
Net cash (used in) / provided by operating activities	(25,623)	51,945
Cash flows from investing activities:		
Interest	14,266	8,125
Purchase of property, plant and equipment	(3,056)	(16,415)
Sale of investments	100,000	-
Net cash provided by / (used in) investing activities	111,210	(8,290)
Change in cash and cash equivalents in the year	85,587	43,655
Cash and cash equivalents at the beginning of the year	412,675	369,020
Cash and cash equivalents at the end of the year	498,262	412,675
Reconciliation of net income to net cash flow from operating activities		
Net (expenses) for the year (as per the Statement of Financial Activities)	(39,098)	(37,382)
Adjustments for:		
Depreciation charge	8,177	7,386
Loss on investments	16,763	5,526
Interest from investments	(14,266)	(8,125)
Decrease in debtors	18,373	80,316
(Decrease)/increase in creditors	(15,572)	4,224
Net cash (used in)/provided by operating activities	(25,623)	51,945
Analysis of cash and cash equivalents		
Bank deposits	498,262	412,675
Total cash and cash equivalents	498,262	412,675

INTO WORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

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.

The functional and presentational currency of the financial statements is the Pound Sterling (£) and amounts are rounded to the nearest £.

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.

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 £1000 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

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 timescale.

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.

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.

Provisions

Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation.

2. **Income from donations and legacies**

	2026 Unrestricted £	2026 Restricted £	2026 £	2025 £
Other donations	948	-	948	20,853
Legacies	-	-	-	500
	948	-	948	21,353

Income from donations was £948 (2025: £21,353) of which £nil was restricted (2025: £1,240) and £948 (2025: £20,113) was unrestricted.

3. **Income from charitable activities**

	2026 Unrestricted £	2026 Restricted £	2026 £	2025 £
Supported employment services:				
All in Edinburgh (SLA)	317,310	-	317,310	300,994
Inspiring Scotland – Understanding Autism	-	73,042	73,042	55,372
City of Edinburgh Council - Income maximisation/PESF	-	-	-	30,000
East Lothian Council	-	180,938	180,938	125,770
Midlothian Council	-	183,263	183,263	205,317
National Lottery – Young Start	-	40,000	40,000	20,000
National Lottery – Awards for All	-	20,000	20,000	10,000
National Lottery – Improving Lives	-	42,000	42,000	52,000
Robertson Trust	32,000	-	32,000	39,900
Agnes Hunter Trust	-	10,000	10,000	10,000
The Baird Watson Charitable Trust	-	5,000	5,000	5,000
CABWI	-	35,000	35,000	-
CEC Connected Communities	-	40,193	40,193	982
Gannochy Trust	-	10,000	10,000	10,000
Binks Trust	-	-	-	5,000
The Morrisons Foundation	-	-	-	4,996
Jones Family Trust	-	-	-	5,000
Walter Scott Giving Group	5,000	-	5,000	-
The Ponton Trust	-	3,000	3,000	-
Stafford Trust	3,000	-	3,000	-
Hedley Foundation	-	4,000	4,000	-
Murdoch Forrest Charitable Trust	2,500	-	2,500	-
Grants £2,000 and under	7,250	6,750	14,000	7,232
Total supported employment services	367,060	653,186	1,020,246	887,563
Other projects & services				
Consultancy	7,722	-	7,722	19,030
Total income from charitable activities	374,782	653,186	1,027,968	906,593

Income from charitable activities was £1,027,968 (2025: £906,593) of which £374,782 (2025: £338,699) was unrestricted and £653,186 (2025: £567,894) was restricted.

4. **Expenditure**

	Fundraising Costs	All in Edinburgh	Employment Support	Total 2026	Total 2025
	£	£	£	£	£
Direct operating costs:					
Staff travel, training & events	-	2,623	14,445	17,068	21,371
Beneficiary expenses & events	-	-	623	623	689
Subscriptions and publications	-	372	1,749	2,121	1,222
Support costs					
Staff costs (see below)	8,891	248,306	631,859	889,056	815,605
Premises costs	-	18,659	23,374	42,033	39,465
IT & website costs	-	5,468	19,944	25,412	16,334
Office administration costs	-	2,523	14,735	17,258	19,112
Other costs & professional fees	-	2,031	30,344	32,375	13,929
Depreciation	-	-	8,177	8,177	7,386
Irrecoverable VAT	-	1,897	14,332	16,229	14,958
Funds Distribution	-	-	7,520	7,520	7,892
Bank charges	-	-	127	127	64
Governance costs*:*					
Audit & accountancy fees	-	2,506	5,012	7,518	9,900
Total	8,891	284,385	772,241	1,065,517	967,927

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

Expenditure was £1,065,517 (2025: £967,927) of which £387,048 (2025: £376,235) was unrestricted and £678,469 (2025: £591,692) was restricted.

	2026	2025
	£	£
Staff salaries	750,050	700,310
Social security costs	78,609	54,945
Pension costs	60,397	56,353
Redundancy costs	-	3,997
Total	889,056	815,605

4. **Expenditure (continued)**

The average monthly number of employees during the year was:

	2026 No.	2025 No.
Management staff	4	4
Project staff	26	23
Administrative staff	2	2
Total	32	29

No emoluments were paid to Directors and during the year no travel expenses (2025: £42 to one Director) were reimbursed.

At the year end the Charity considers its key management personnel to comprise the Chief Executive, Service Managers and the Business & Finance Manager. The total employment benefits including employer pension contributions of the key management personnel was £179,002 (2025: £176,985). No employees had emoluments of more than £60,000 in the current year (2025: none).

No employees were made redundant in the current year. During the prior year, two employees were formally made redundant. The policy for redundancy follows statutory redundancy provisions.

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 2026 £	Total 2025 £
Costs	(8,891)	(284,385)	(772,241)	(1,065,517)	(967,927)
Donations	-	-	948	948	21,353
Grants and service level agreements	-	317,310	702,936	1,020,246	887,563
Consultancy	-	-	7,722	7,722	19,030
Investment income	-	-	14,266	14,266	8,125
Total	(8,891)	32,925	(46,369)	(22,335)	(31,856)

INTO WORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

6. **Net income/(expenditure) for the year**

	2026	2025
	£	£
This is stated after charging:		
Depreciation	8,177	7,386
Auditors' remuneration – audit fee	7,250	8,000
Auditors' remuneration – non audit fee	-	1,900
Operating lease	13,341	11,441

7. **Tangible fixed assets**

	Office equipment	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2025	6,457	52,341	58,798
Additions	-	3,056	3,056
Disposals	(6,457)	(21,951)	(28,408)
At 31 March 2026	-	33,446	33,446
Depreciation			
At 1 April 2025	6,201	39,965	46,166
Charge for year	256	7,921	8,177
Eliminated on disposals	(6,457)	(21,951)	(28,408)
At 31 March 2026	-	25,935	25,935
Net book value			
At 31 March 2026	-	7,511	7,511
At 31 March 2025	256	12,376	12,632

8. **Investments**

	2026	2025
	£	£
Market value at 1 April 2025	369,523	375,049
Disposals	(100,000)	-
Unrealised (loss) on investments	(16,598)	(5,526)
Realised (loss) on investments	(165)	-
Market value at 31 March 2026	252,760	369,523
Historic cost		
At 31 March 2026 (excluding cash)	198,289	272,025

The portfolio consists of:

	2026	2025
	£	£
UK securities and unit trusts	252,760	369,523

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**

	2026	2025
	£	£
Grants receivable	37,274	50,963
Other debtors	12,323	17,007
Total	49,597	67,970

10. **Creditors: amounts falling due within one year:**

	2026	2025
	£	£
Pension contributions	-	5,685
Accruals and other creditors	20,253	31,663
VAT	2,654	3,046
Deferred income	1,915	-
Total	24,822	40,394

Deferred income relates to consultancy fee income for an event that happened in April 2026.

11. **Commitments under operating leases**

At 31 March 2026 the Charity had annual commitments under non-cancellable operating leases as set out below:

	2026 Land & buildings	2026 Other	2025 Land & buildings	2025 Other
	£	£	£	£
Operating leases which expire:				
Within one year	12,793	547	953	-
One to two years	12,793	547	-	-
Two to five years	225	547	-	-

INTO WORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

12. **Movement on funds**

	Note	At 1 April 2025 £	Income £	Expenditure £	Gains & (losses) £	Transfers £	At 31 March 2026 £
Restricted funds*:*							
Lived Experience Training	a	-	-	-	-	-	-
Aut Support Works! Peer Mentoring	b	-	73,042	(73,594)	-	-	(552)
East Lothian	c	-	34,324	(34,284)	-	(40)	-
Midlothian	d	5,372	183,263	(186,316)	-	(218)	2,101
Income Maximisation	e	14,900	51,841	(66,586)	-	(116)	39
Wellbeing+	f	23,573	1,500	(24,946)	-	(127)	-
EL LEP	g	-	54,804	(54,681)	-	(123)	-
Young People Inclusion Works!	h	982	108,693	(93,283)	-	7	16,399
National Lottery - Improving Lives	i	33,500	42,000	(50,448)	-	-	25,052
National Lottery – Young Start	j	12,639	40,000	(39,305)	-	-	13,334
Adult Supported Employment	k	-	63,719	(46,933)	-	(121)	16,665
Core	l	12,347	-	(8,093)	-	-	4,254
Total restricted funds		103,313	653,186	(678,469)	-	(738)	77,292
Unrestricted funds:							
Designated funds*:*							
CEC – All in Edinburgh	m	-	317,310	(284,385)	-	(32,925)	-
Investment fund	n	575,073	-	-	(16,763)	12,450	570,760
Fixed asset fund	o	12,632	-	(8,177)	-	3,056	7,511
Total designated		587,705	317,310	(292,562)	(16,763)	(17,419)	578,271
General fund		131,388	72,686	(94,486)	-	18,157	127,745
Total unrestricted		719,093	389,996	(387,048)	(16,763)	738	706,016
Total funds		822,406	1,043,182	(1,065,517)	(16,763)	-	783,308

12. **Movement on funds (continued)**
Notes on funds

a. Lived Experience Training
No grants awarded for lived experience training during this year. Income was generated from delivering lived experience training and consultancy to employers, improving their understanding of autism, neurodiversity and disability.

b. Aut Support Works! Peer Mentoring
Aut Support Works! funding in 2025-26, and previous years, from the Scottish Government Autism Support Fund, as part of the national strategy to enhance the wellbeing of autistic adults. Funding administered by Inspiring Scotland and in place until March 2028. Remaining balance is carried forward from a VAT adjustment with Inspiring Scotland that will be cleared in 2026-27.

c. East Lothian Employability+ Schools Early Intervention
The Employability+ project is funded by East Lothian Council's One Council Partnership Fund. In 2025-26 East Lothian Council continued to fund Into Work's Early Intervention Employability Officer to work with young people with additional support needs in schools. We were grateful to receive a small top up grant from Inch Cape last year for this important work.

d. Midlothian Supported Employment Services
Midlothian Council continued to fund Into Work's programme of adult supported employment services through the Large Grant Fund programme. Two additional services for disabled adults funded this year from Midlothian Local Employability Partnership's 'No One Left Behind' fund were delivered during the year. Young People, Income Maximisation and Wellbeing+ services received continued funding from Midlothian Council through their UKSPF allocation which ended on 31st March 2026.

Midlothian Council have continued to have Into Work as a 'trusted partner' to distribute and administer small cost of living grants direct to clients in financial crisis (was previously called LACER funding).

Remaining balance is carried forward from the cost-of-living funds that will be distributed in 2026-27 (+£ 2101).

e. Income Maximisation
Income Maximisation services continued to receive funding from East Lothian Council through East Lothian's Parental Employability Support Fund allocations. (Note City of Edinburgh Council funding 2024-25, ended on 31st March 2025). Two small one-off grants contributed to Income Maximisation income.

f. Wellbeing+
Income carried forward from previous year spent in 2025-26 with two small one-off grants to top up Wellbeing income.

12. Movement on funds (continued)
Notes on funds (continued):

g. East Lothian Young People Local Employability Partnership (LEP)
Our application for funding to East Lothian Council's LEP was successful again in 2025-26 to continue specialist employment support for young disabled people.

h. Young People Inclusion Works!
As well as East Lothian and Midlothian young people services noted above, Into Work received funding to continue to deliver a specialist young person's service in Edinburgh through City of Edinburgh Council's Connected Communities grant which is contracted to continue until March 2028.

In 2025-26 the Young People's service were pleased to receive additional funding from CABWI to work with young people from our waiting list in Edinburgh for one year from July 2025 to July 2026. We also received top up funding during the year to enhance support and reach more people across Edinburgh, Midlothian, and East Lothian through a variety of grants that include Agnes Hunter, Baird Watson, Gannochy Trust, Ponton Trust and Hedley Foundation.

Remaining balance was carried forward to 2026-27 due to timing of funding received, apportioned over the grant period (CABWI, Gannochy Trust and Connecting Communities adjustment).

i. National Lottery – Improving Lives
We were awarded Improving Lives funding during the end of 2024-25 financial period to enhance supported employment services and deliver more impact, particularly in terms of wellbeing, overcoming poverty and trauma support. This funding will run until 2027. This funding has enabled Into Work to offer counselling services to clients, which had previously been identified as an unmet need. Remaining balance carried forward to 2026-27 due to timing of funding received, apportioned over the grant period.

j. National Lottery – Young Start
Into Work were delighted to receive Young Start funding during the 2024-25 financial period to enhance our specialist young people supported employment services, building up income maximisation and group peer wellbeing support to reach more people and delivering more impact. This funding will run until 2027. Remaining balance carried forward to 2026-27 due to timing of funding received, apportioned over the grant period.

12. Movement on funds (continued)
Notes on funds (continued):

k. Adult Supported Employment
Into Work secured funding from East Lothian Local Employability Partnership (LEP) to develop a service in 2025-26 for autistic and neurodivergent adults across their employability journey. This service has received continued funding for 2026-27.

Into Work also received National Lottery - Awards for All grant to support adult supported employment service delivery, across Edinburgh, East Lothian and Midlothian. Remaining balance carried forward to 2026-27 due to timing of Awards for All funding received, apportioned over the grant period.

l. Core
During 2024-25 Into Work successfully applied for funding to improve our physical spaces to make them more accessible, inclusive, and welcoming for our clients. This funding via Morrisons Foundation and AABIE was utilised in 2025-26 to successfully achieve this aim. The Robertson Trust Plus Fund for organisational capacity building activities carried forward to 2026-27 to complete this work.

m. All in Edinburgh
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, neurodivergent, or who have a health condition. Into Work delivers the project in partnership with three other agencies. City of Edinburgh Council approved an extension to the All in Edinburgh contract until March 2028 and expanded the contract value from 2026 to meet increased demand for the service.

n. The Investment fund
The investment fund corresponds to the value of equity investments and long-term deposit accounts. 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.

o. The Fixed Asset fund
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.

Restricted Fund transfers
A total of £738 across 6 services was transferred out this period to contribute towards core costs and management fees.

12. Movement on funds (continued)

Notes on funds (continued):

	Note	At 1 April 2024 £	Income £	Expenditure £	Gains & (losses) £	Transfers £	At 31 March 2025 £
Restricted funds*:*							
Lived Experience Training	a	21,058	30,265	(51,323)	-	-	-
Aut Support Works! Peer Mentoring	b	5,956	55,372	(61,328)	-	-	-
East Lothian	c	8,497	33,324	(41,821)	-	-	-
Midlothian	d	5,989	205,317	(205,934)	-	-	5,372
Income Maximisation	e	21,587	71,814	(78,501)	-	-	14,900
Wellbeing+	f	23,573	5,000	(5,000)	-	-	23,573
EL LEP	g	-	51,632	(51,632)	-	-	-
Young People Inclusion Works!	h	39,211	29,982	(68,211)	-	-	982
National Lottery - Improving Lives	i	-	52,000	(18,500)	-	-	33,500
National Lottery – Young Start	j	-	20,000	(7,361)	-	-	12,639
Core	l	-	14,428	(2,081)	-	-	12,347
Total restricted funds		125,871	569,134	(591,692)	-	-	103,313
Unrestricted funds:							
Designated funds*:*							
CEC – All in Edinburgh	m	-	300,994	(258,970)	-	(42,024)	-
Investment fund	n	575,049	-	-	(5,526)	5,550	575,073
Fixed asset fund	o	3,604	-	(7,387)	-	16,415	12,632
Total designated		578,653	300,994	(266,357)	(5,526)	(20,059)	587,705
General fund		155,264	65,943	(109,878)	-	20,059	131,388
Total unrestricted		733,917	366,937	(376,235)	(5,526)	-	719,093
Total funds		859,788	936,071	(967,927)	(5,526)	-	822,406

13. **Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	7,511	-	7,511
Fixed assets investments	-	252,760	-	252,760
Net current assets	127,745	318,000	77,292	523,037
Total net assets at 31 March 2026	127,745	578,271	77,292	783,308

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	12,632	-	12,632
Fixed assets investments	-	369,523	-	369,523
Net current assets	131,388	205,550	103,313	440,251
Total net assets at 31 March 2025	131,388	587,705	103,313	822,406

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.

Defined contribution	2026 £	2025 £
Contributions payable by the Charity for the year	60,397	56,353
Amounts outstanding at the year-end	-	5,685

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.