

# **Scottish Wider Access Programme East**

**Annual Report & Financial Accounts  
year ending 31<sup>st</sup> July 2018**

**OSCR Ref SC026180.2018.1**

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## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

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**Charity Number: - SCO26180**

**Members: -**

Borders College	Heriot Watt University
Dundee & Angus College	Queen Margaret University
Edinburgh College	SRUC (Scotland's Rural College)
Fife College	Abertay University
Edinburgh Napier University	University of Dundee
Newbattle Abbey College	University of Edinburgh
West Lothian College	University of Aberdeen
University of St Andrews	University of Stirling
North East Scotland College	Open University
University of the Highlands & Islands	

**Independent Examiner: -**

Gillian Caughey, CA  
Fearless Financials Ltd.  
674 Pollokshaws Road  
Glasgow  
G41 2QE

**Office:-**

34 Buccleuch Place  
Edinburgh  
EH8 9JS

## **SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)**

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## **SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)**

### **REPORT OF THE TRUSTEES**

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#### **SWAP East governance**

SWAP East is governed by a consortium (named the executive group), made up from member colleges and universities. Membership of the group is open to all FE and HE institutions in the east of Scotland and each is entitled to vote at the AGM. In 17/18, two new institutions became members, the University of Aberdeen and North East Scotland College. There are 19 members represented within the consortium (12 universities and 7 colleges). The colleges who make up the University of the Highlands & Islands are counted as 1 member. During the year a few staff members representing their institution have changed. Institutions must ensure representatives are sent to meetings and feedback information to their institutions. Membership is agreed at the AGM by a simple majority of those present and entitled to vote. Each partner member has one vote. Membership of the group is fluid and the group has the power to invite other bodies engaged in the provision and promotion of further and higher education in the east of Scotland. Other organisations with an interest in adult returners may also be invited to participate in the group's activities.

SWAP East holds a general meeting annually, normally within 20 weeks of the end of the financial year. The AGM is quorate when at least one third of the institutions are present. This must include at least 2 colleges and 2 universities. The Director of SWAP East and other SWAP East staff attend the AGM and other Executive group meetings. The AGM will elect a Chair and a vice-chair from the executive group for a term of two years and thereafter renewable every two years by a simple majority of those present and entitled to vote. Ordinarily the Chair and Vice Chair will represent the university and college sectors with the Chair occupied in alternate terms by a representative from these two sectors.

The executive group may delegate its functions to the academic advisory groups or other task groups whose remit is determined by the AGM. Curriculum review groups/forums currently meet annually within the SWAP East partner consortium. Meetings are held with both college and university partners involved in different subject areas. Discussions take place mostly around curriculum, progression routes, the university application process and access programme frameworks.

SWAP West and SWAP East exist as separate registered charities. However, the two organisations collaborate closely and meetings held with the Directors, Chairs and Vice Chairs take place at a national level.

#### **Funding**

From 1 August 2011, SWAP East's core activity has been funded directly by the Scottish Funding Council. SWAP East & SWAP West receive their funding as one allocation. The funding for 2016 – 2018 was given at the same level as for the previous 5 years. The current tranche of funding ceased in July 2018 and was renewed for a further 2 year period, to 2020. In August 2017, SWAP East was granted additional funding for a 3 year period to support the development of establishing opportunities and routes for adult learners/returners living in the north of Scotland who wish to gain entry to higher education.

# SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

## REPORT OF THE TRUSTEES

In addition, SWAP East, on occasion, undertakes projects focused on key areas of work. In 2016 SWAP East obtained additional funding to deliver a three year Mentoring Project. Funding for this project was given to SWAP East by the Robertson Trust and the Karen Napier Charitable Foundation.

### Objectives and activities

The principal purpose of SWAP East is to promote the advancement of adults into education, with a focus on adults from widening access backgrounds, by means of access programmes specifically tailored to enable them to progress on to higher education. In furtherance of this aim SWAP East may/shall:

- Work as a partnership of colleges and universities to promote the education of adults and to work alongside other organisations committed to adult education.
- Provide accessibility of educational opportunities for adults to move into higher education by means of coherent effective pathways and quality programmes.
- Promote the success of SWAP students and develop their talents to help SWAP's work in widening access to education.
- Highlight social justice and work with wider initiatives to promote equality and diversity within further and higher education.

SWAP East works with partner colleges and universities, with community and other agencies to design and support access programmes, market programmes, broker and maintain progression agreements and recruit students.

### Achievements and Performance

#### **Programmes**

In 17/18, 34 access programmes were delivered in the east of Scotland by SWAP partner colleges. This is a similar number to the previous year, but some classes increased their cohort size, resulting in an overall rise in the number of SWAP students.

#### **Student enrolment**

548 students enrolled in 2017-18. Table 1 shows the breakdown of numbers at subject area level and the comparison with student enrolments for the 4 previous years. Humanities' students continue to make up the largest cohort (46%). However there has been a steady increase in the number of places available in the east of Scotland for routes into Science and Engineering and into Nursing.

**Table 1 Student enrolments**

Student Enrolments	13/14	14/15	15/16	16/17	17/18
Humanities	248	256	265	243	244
Nursing	105	101	135	165	170
Science & Engineering	86	119	103	124	134
Total	439	476	503	532	548

# SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

## REPORT OF THE TRUSTEES

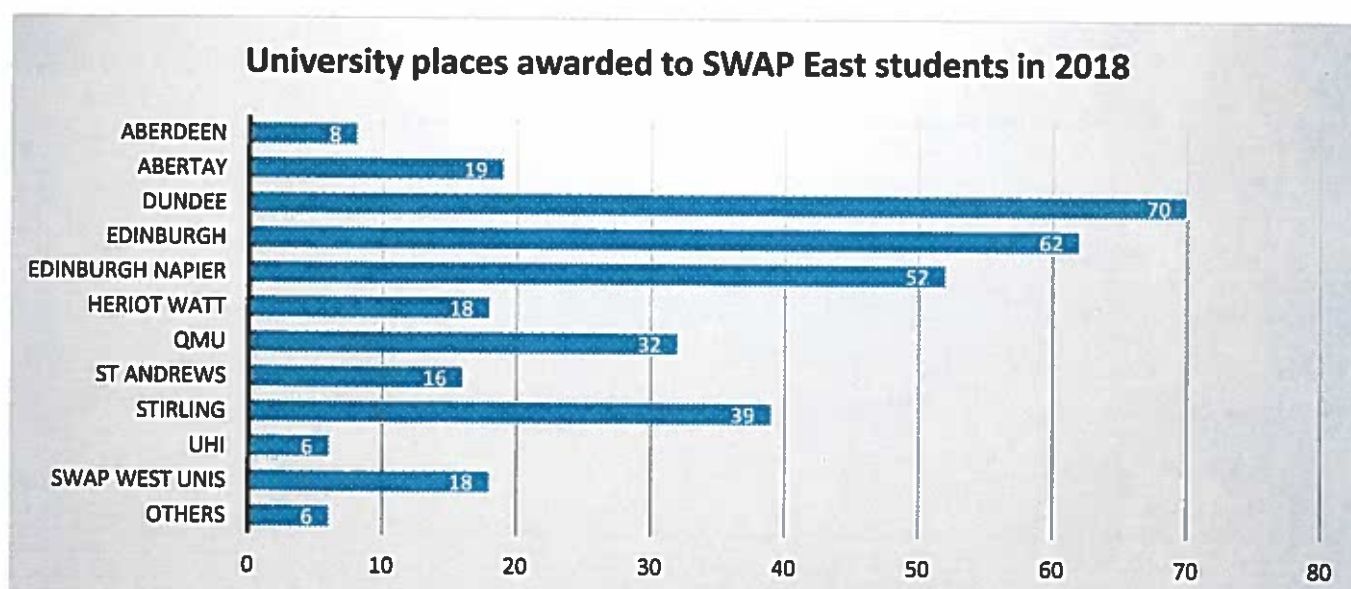
SWAP East continues to work with its partner colleges to address any geographical gaps that there might be for adult returners wanting to access higher education. Fife College and Dundee & Angus College offered a new Access to Engineering and a new Access to Physical Sciences programme respectively. Although recruitment was small, further marketing will take place in 2018 to raise awareness of these new opportunities for adults. North East Scotland College, a new partner to the SWAP East consortium, successfully recruited 2 new programmes: - Access to Humanities and an Access to Nursing, both running in 18/19. Recruitment for 2 other new programmes, Access to Life Sciences and Access to Engineering, began at NESCol this year, and will continue for 18/19. Work was also undertaken in 17/18 in the north of Scotland (with UHI colleges) to promote access routes. This has resulted in 2 new Access to Nursing programmes running at Inverness and North Highland Colleges.

### Results

In 17/18, 415 (76%) SWAP East students successfully completed their access programme (4% increase from 16/17). This compares favourably with the 65% 16/17 FE sector average pass rate. This is a considerable achievement on the part of the colleges, as many of these adults come back into learning after being away from education for some time, and often with few formal qualifications.

### Progression onto higher education

Of the 415 students who successfully completed their access programme, 94% have gone on to higher education (83% to university and 11% to HN study). The remaining 6% have gone back to college to study another subject, have gone into employment or are doing other things. 94% progression to H.E. is an exceptional achievement on the part of many of our students but also demonstrates that universities are recognising the access programmes as a suitable route for entry into H.E. and are offering places. For 2018 entry, 412 students applied, 93% of whom were given at least 1 offer from a university. 84% (346) achieved the required conditions of offer for either their 1<sup>st</sup> or 2<sup>nd</sup> choice and accepted their place. **Graph1** below gives the breakdown.

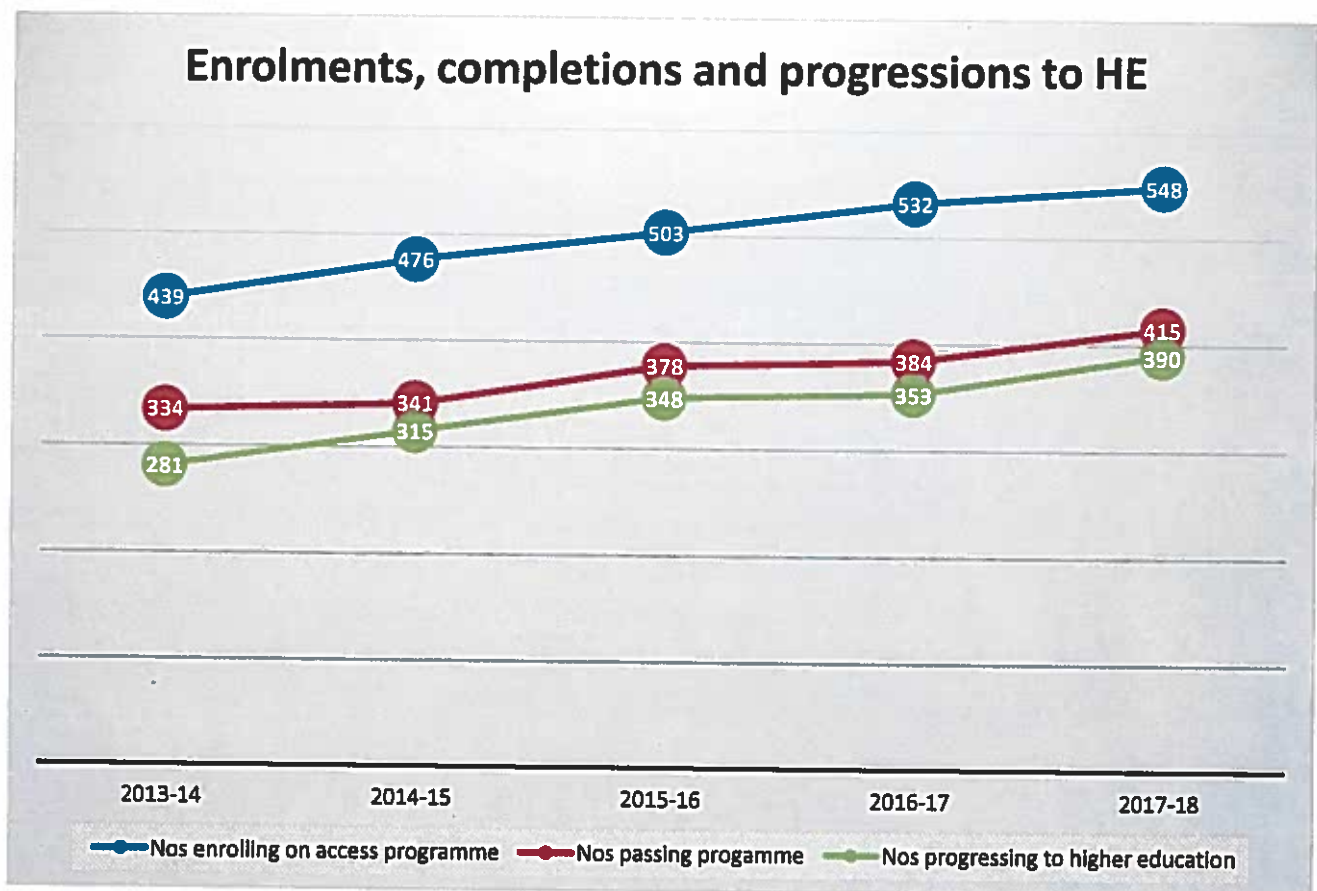


## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

### REPORT OF THE TRUSTEES

Graph 2 below shows the numbers of SWAP adult returners enrolling and progressing onto higher education over the last 5 years.

**Graph 2**





# SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

## REPORT OF THE TRUSTEES

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### *Widening Access indicators*

The Scottish Widening Access Programme exists to give opportunities to adult returners with few or no formal qualifications a route into higher education. It monitors achievements using a wide range of widening participation indicators. SWAP East and SWAP West report together to the Scottish Funding Council and the data on WP indicators is submitted to the funders as SWAP.

- 1 **Number of SWAP students enrolling on a SWAP access programme in 17/18**  
*Target is 1400 SWAP = 1590*  
 SWAP East 548; SWAP West 1042.

- 2 **Number of students residing in SIMD 20 area.**  
*Target is 35% SWAP = 35%*  
 SWAP East 22%; SWAP West 41%

**Number of students from SIMD20 who completed**  
*Target is 35% SWAP = 33%*  
 SWAP East 22%; SWAP West 39%

- 3 **Students with no parental experience of higher education**  
*Target is 770 (OR 55% of intake) SWAP = 1285 (81%)*  
 SWAP East 77%; SWAP West 83%

- 4 **Number of students with no previous Higher qualifications**  
*Target is 80% SWAP = 80%*

80% of SWAP East students listed no previous Highers (or equivalent) attained. This group's percentage pass rate (73%) was lower than the average pass rate but their progression rate to HE (94%) was the same as the total student cohort.

- 5 **Gender division**  
*Target is at least 30% males SWAP = 26%*  
 SWAP East 33%; SWAP West 22%

- 6 **Number of students with a disclosed disability.**  
*Target is 12% SWAP = 16%*  
 SWAP East 19%; SWAP West 15%

- 7 **Number of BME students**  
*Target is 6%. SWAP = 7%*  
 SWAP East 7%; SWAP West 6%



## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

### REPORT OF THE TRUSTEES

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#### ***Progression routes from access programmes to degree courses at university***

Universities recognise the value of SWAP access programmes as an entry route for adult returners. Each year, the numbers of degree opportunities on the SWAP progression database increase, as new HEI SWAP partners offer progression routes (Aberdeen University, Robert Gordon University are the latest HEIs to join the SWAP East consortium) These agreements on progression to their university are based on profile grade entry requirements. In the past year SWAP has also seen existing members increase the number of degrees into which they will give routes. There is now over 800 formal routes into degree courses at SWAP's partner HEIs in the east of Scotland. Some universities in England and SWAP West HEIs also give some offers to SWAP East students.

#### ***Dissemination of information and good practice***

SWAP East staff attended a number of widening access/adult learning events throughout the year. Attendance & participation in these events raise the profile of SWAP, strengthen contact and information sharing with same sector organisations and also develop relationships with other sector bodies.

SWAP East took part in and/or co-ordinated various review college/university meetings throughout the year. These meetings were carried out to consult and share information as well as to review curriculum progressions, UCAS systems and results.

The following took place:

**Fife and Tayside Nursing forum** – meetings were held in December and June with the University of Dundee and Perth, Fife and D & A colleges to discuss access programme curricula, progressions and any updates on admissions processes.

**Edinburgh Nursing forum** – meeting held with Edinburgh Napier University & Borders, Perth and West Lothian College nursing tutors to discuss programme curricula and university admissions.

No tutor forums took place this year. College lecturers' teaching timetables make formal meetings with staff from different colleges difficult, but information was shared and issues discussed by telephone and email. A survey was carried out by SWAP with college tutors to review SWAP East's on-line Preparation for HE materials. Revisions were made as a result of this consultation.

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

### REPORT OF THE TRUSTEES

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#### *Provision of accessible guidance*

The SWAP East office continues to provide one-to-one guidance to approximately 2,000 enquiries annually. The enquiries (email, telephone, webmail, in person) come predominantly from prospective students who are unsure of their best route back into education. However SWAP also responds to a significant number of enquiries from current students and occasionally, from former students. The website has been enhanced as an information tool. The *Current Students' section* <http://www.scottishwideraccess.org/east-current-students> is continuously reviewed and revised to ensure that the most up to date advice and guidance is available. There is detailed information about university open days, UCAS application guidelines, progression to HE opportunities, study skills events and materials, current programmes, funding (whilst at college and university) and mentoring. SWAP staff also visit all the classes at the start of the year to give a one hour induction talk. These talks cover study skills days, enrolling with SWAP, the UCAS process and preparation for higher education. Over and above that, time is also spent explaining about SWAP, how the programme works, the profile grading system and the progression route opportunities that are available to them for access to higher education. SWAP staff, in collaboration with its partner universities, organise study skills days in Science & Engineering, Humanities & Social Sciences and Nursing. These days are seen as a vital part of the access students' preparation for higher education. They give the student the opportunity to learn more about the transition from college to university and the skills that will be needed to study successfully at university.

SWAP has set up a peer support Facebook page for current and former SWAP students as a vehicle for sharing information about access programmes and university experiences. There are currently over 380 members, with the majority of them being former SWAP students now at university. Lots of helpful information, guidance and advice is given by these students to current (or in some cases, prospective) access students through this medium.

#### *Database & website developments*

The new national SWAP database now holds 5 years of student data, including information on their progression if they move on to higher education. This has proved an extremely valuable tool for recording student data, reporting to partners and for compiling statistical information. Further work has also been done on the SWAP database to improve its reporting functionality, with a focus on improving the recording of the SWAP students' learning journey through university to graduation. SWAP now holds 4 years of tracking data which will be used to report to partners and other sector organisations on the student's journey through higher education.

Significant work has been carried out on the SWAP website to improve its function as an information and guidance tool for prospective and current students, college & university partners, stakeholders and other agencies who advise adults on returning to learning.

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

### REPORT OF THE TRUSTEES

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A Twitter page has been set up to use as a vehicle to promote SWAP activity, to advertise programmes, to give information and links to our SWAP partners' events and to share the success of our SWAP students on their learning journey.

#### ***Evaluation of SWAP students' experience in education***

In 17/18 SWAP carried out 4 surveys during the year to the following cohorts of students:

- SWAP East students at the end of their access programme
- SWAP East students at the end of their 1<sup>st</sup> year at university
- SWAP East mentors
- SWAP East mentees

The data was compiled and reports on the findings were given to partners and funders to help inform them of the SWAP student experience in full-time education and the challenges facing adults returning to study full-time.

#### **Additional activities**

##### ***North of Scotland development work***

In August 2017 SWAP East began a 3 year development project aimed at widening access route opportunities for adult returners in the north of Scotland. In the first year of the project (17/18), we achieved the following:

- 6 new programmes were developed with partner colleges – North East Scotland College, Inverness College and North Highland College, with 4 of them running in 18/19 and a further 2 in the college portfolio for 19/20.
- Recruitment support was given to 2 partner colleges to raise awareness of new access programmes starting in 18/19.
- RGU and the University of Aberdeen joined the SWAP East consortium and have offered new progression routes into many of their degree courses.
- New progression routes were agreed with our existing partner HEIs for the 6 new access programmes.
- Visits took place to Shetland College, Orkney College and West Highland College (Fort William) to discuss access programme possibilities for 19/20.
- Development work began to organise ways of supporting the intake of new students during their access programme in 18/19.

##### ***Mentoring Project***

In 2016, SWAP East was successful in securing money from the Robertson Trust and the Karen Napier Charitable Foundation to deliver a 3 year Mentoring project. Further contributions in kind were given by the University of Edinburgh and SWAP West. This additional funding will allow the project to carry on until November 2019.

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

### REPORT OF THE TRUSTEES

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The purpose of the mentoring project is to engage with SWAP students at university, train them to become mentors and then match them with SWAP students who have just returned to education. By doing this, the project aims to raise the confidence of both the mentor and mentee. It gives the mentee extra encouragement, guidance and support to help them through their access programmes and successfully make the transition from college to university. It gives the mentor an opportunity to interact with peers, develop skills, boost their employability and gain personal satisfaction from helping others.

In the 2<sup>nd</sup> year of the project, the targets followed on from the 1<sup>st</sup> year:

1. Identify, engage with and train 20 former SWAP East students who are now at university as volunteer mentors.
2. Support and co-ordinate the mentors in their identification and engagement of a mentee.
3. Develop learning materials and resources for use by mentors, mentees, SWAP and other organisations involved in the project.

In the first year, all targets were met; students gave feedback on their experiences and a short film was produced showing the reasons why mentoring can be so beneficial to both mentor and mentee. In the 2<sup>nd</sup> year we also successfully met all targets. Student engagement increased significantly as we continued to engage with some of our mentors from 16/17 and also train a further 29 students. The feedback we received told us that the mentees felt more at ease about going to university because of the contact they have had with their mentors. Mentees have gained invaluable insight into university life, become familiar with the university environment and made contacts that will help them settle in when they begin their degree courses. The mentors spoke of having benefited in other ways from their participation in the programme. They interacted with peers, developed their communication and interpersonal skills and did something that gave them confidence and made them feel good about themselves

Details of the Mentoring programme, including 2 short films that were made at the end of years 1 and 2, can be seen from this link to the SWAP East webpage  
<http://www.scottishwideraccess.org/east-current-students-mentoring>.

This extra resource has allowed SWAP to develop more routes for peer support for access students. It has also helped the personal development of the mentors and improved their self-esteem and well-being. It has also allowed SWAP to have increased engagement with SWAP students and to learn more of their experiences after they transition to university. This has also helped to evidence more fully some of the challenges that students experience as an adult returner at university.

#### ***Lone Parent Scholarship Awards***

In 16/17 SWAP submitted a paper to the Robertson Trust requesting that they consider the creation of a scholarship award for lone parents. Lone parents often struggle to cope with

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

### REPORT OF THE TRUSTEES

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finding enough time to study whilst also being the sole carer for their children in the home. In addition to these challenges, there are usually significant financial hardships as single parents have little opportunity to gain part-time employment to help with their living costs and those of their children. Robertson Trust agreed to award this scholarship, and a 2 year pilot project was put in place, for SWAP East students entering university in 2017 and 2018. Many of our lone parents, who fitted the criteria of age, location and single parent status, applied. This has resulted in 12 students so far being awarded a scholarship. These students will benefit from a development programme, a paid internship and on-going support from the Robertson. Over and above that, they have also been awarded a scholarship of £4,000 for each year of their 4 year degree.

#### Staffing

Throughout the year, SWAP East employed 5 members of staff which amounted to 2.8 FTE. The Director and Co-ordinator are full-time; the Administrator is on a 0.6 contract. A Mentoring Project co-ordinator was appointed in June on a 0.3 contract and an administrative assistant was employed for a temporary period to compile data on progression within H.E. 3 of these posts are in place for the duration of the new funding period, which runs from 2018-2020. The highest expense during the year was SWAP East staff, whose continued support and effort allowed the charity to pursue activities to further SWAP's aims and objectives.

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MICHAEL BATES  
Chair  
30th November 2018



LESLEY DUNBAR  
Director

## **SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)**

### **STATEMENT OF MEMBERS' RESPONSIBILITIES**

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#### **Statement of Members' Responsibilities**

Charity law requires the Members to prepare accounts for each financial period which give a true and fair view of the state of affairs of SWAP East and of the income and expenditure of SWAP East for the period. In preparing these accounts, the members are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the accounts on the going concern basis unless it is inappropriate to presume SWAP East will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of SWAP EAST and to enable them to ensure that the accounts comply with the Charities SORP 2005.

They have general responsibility for taking such steps as are reasonably open to safeguard the assets of SWAP East and to prevent and detect fraud and other irregularities.

Lesley Dunbar  
Director  
30<sup>th</sup> November 2018



## SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

### INDEPENDENT EXAMINER'S REPORT

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#### Independent Examiner's Report to the Trustees of SWAP-East

I report on the accounts of the charity for the year ended 31 July 2018 which are set out on pages 16 to 22.

#### Respective responsibilities of trustees and examiner

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements -

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gillian Caughey, CA  
Fearless Financials Limited  
674 Pollokshaws Road  
Glasgow  
G41 2QE

30 November 2018



# SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

## STATEMENT OF FINANCIAL ACTIVITIES

### Statement of Financial Activities for the year ended 31<sup>st</sup> July 2018

		Unrestricted funds £	Restricted funds £	31.07.18 Total funds £	31.07.17 Total funds £
<b>Income and endowments from:</b>	<b>Notes</b>				
<i>Charitable activities:</i>					
Grants					
	2	109,000	24,000	133,000	124,000
<b>Total income</b>		<b>109,000</b>	<b>24,000</b>	<b>133,000</b>	<b>124,000</b>
<b>Expenditure on:</b>					
Charitable activities	3,4	107,677	23,960	132,477	115,997
Other	6	574	126	700	840
<b>Total expenditure</b>		<b>108,251</b>	<b>24,086</b>	<b>133,177</b>	<b>116,837</b>
<b>Net Income/ (expenditure) and net movement in funds for the year</b>		<b>749</b>	<b>(86)</b>	<b>663</b>	<b>7,163</b>

### RECONCILIATION OF FUNDS

Total funds brought forward	24,191	7,018	31,209	24,046
Total funds carried forward	<b>24,940</b>	<b>6,932</b>	<b>31,872</b>	<b>31,209</b>

# SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

## BALANCE SHEET

### Balance Sheet as at 31<sup>st</sup> July 2018

		Unrestricted Funds	Restricted Funds	Total Funds 2018	Prior Year 2017
<b>Current assets</b>	<b>Notes</b>	£	£	£	£
Funds held by Edinburgh University	9	25,514	7,058	32,572	32,049
Debtors - Prepayments		-	-	-	-
<b>Total Current Assets</b>		<b>25,514</b>	<b>7,058</b>	<b>32,572</b>	<b>32,049</b>
<b>Liabilities</b>					
Creditors falling due within one year – accruals		574	126	700	840
<b>Net Current assets</b>		<b>24,940</b>	<b>6,932</b>	<b>31,872</b>	<b>31,209</b>
<b>Net Assets</b>		<b>24,940</b>	<b>6,932</b>	<b>31,872</b>	<b>31,209</b>
<b>The funds of the charity</b>	10,11				
Unrestricted income funds		24,940	-	24,940	24,191
Restricted income funds		-	6,932	6,932	7,018
		<b>24,940</b>	<b>6,932</b>	<b>31,872</b>	<b>31,209</b>

The notes at pages 12 to 16 form part of these accounts.

Approved by the trustees on 30 November 2018 and signed on their behalf by:



**MICHAEL BATES**  
(CHAIR)



**LESLEY DUNBAR**  
(DIRECTOR)

## **SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)**

### **NOTES TO THE ACCOUNTS**

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#### **Note 1 – Accounting Policies**

##### **Basis of preparation and assessment of going concern**

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 FRS102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

SWAP East constitutes a public benefit entity as defined by FRS 102. It is an unincorporated charity registered in Scotland. See page 2 of this document for further details.

The Trustees consider that there are no material uncertainties about SWAP-East's ability to continue as a going concern. The key assumption is that unrestricted funding will continue from Scottish Funding Council (confirmed for the next period). The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with allocating costs to the restricted fund (see notes 3 and 6 for more information).

##### **Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the funding source. There is a single restricted fund, the Mentoring Project Fund, restricted to the delivery of a project helping former SWAP students to become mentors to current SWAP students in order to provide them with support and guidance as they move through the access programme and into higher education.

##### **Income Recognition**

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

##### **Resources expended**

Expenditure is recognised on an accruals basis when liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

### NOTES TO THE ACCOUNTS (CONTINUED)

Charitable activities include staff costs in running the charity and the costs of delivering projects.

#### Note 2 – Sources of Income

The following income was received in the year to 31 July 2018:

Grants	31.07.18	31.07.17
	£	£
Scottish Funding Council (unrestricted)	109,000	100,000
Robertson Trust and Karen Napier Charitable Foundation (restricted)	24,000	24,000
	<u>133,000</u>	<u>124,000</u>

#### Scottish Funding Council

Funding is received from the Scottish Funding Council for Further and Higher Education in order to enable SWAP to achieve its core goal of widening access to education for adults returning to education.

£75,000 of the £189,000 received from the Scottish Funding Council for Further and Higher Education was transferred to SWAP-West, which is accountable for its utilisation. This compares with the transfer to SWAP- West of £75,000 of the £175,000 received in the year to 31 July 2017.

£3,000 (2017: nil) was provided to North East Scotland College as a contribution towards their marketing of new SWAP programmes. A further £2,000 (2017: nil) was provided to Dundee and Angus College for similar marketing.

The remaining £109,000 is unrestricted grant income used by SWAP East (2017: £100,000) to run the charity and deliver projects.

#### Robertson Trust

£12,000 was received in the period from the Robertson Trust and matched with an additional £12,000 by the Karen Napier Charitable Foundation to deliver a Mentoring project. This funding is restricted. The same amount was received from both parties in the prior year.

The aim of this project will be to give former SWAP students, now at university, the opportunity to become mentors to our current access students and help them with support and guidance as they move through the access programme and into higher education.

The Robertson Trust has approved SWAP East funding for 3 years, 2016 – 2019. The project year runs from November to the following October.

# SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

## NOTES TO THE ACCOUNTS (CONTINUED)

### Note 3 – Charitable Activities Costs

	31.07.18	31.07.17
	£	£
Staff Costs – Recurring	115,892	101,695
Project Costs	16,584	14,302
	<u>132,476</u>	<u>115,997</u>

£15,032 of the staff costs were allocated to the Mentoring Project restricted fund. This was based on time spent on the project.

£9,090 of the project costs related to the Mentoring Project. These were assigned to the restricted fund based on the costs incurred for the delivery of the project's objectives.

SWAP East has completed this year with a planned underspend of £663 (prior year £7,163). The current year underspend includes an overspend of £86 of the restricted funds and an underspend of £749 of the unrestricted funds. These have been retained for planned spending in the year to July 2018.

The prior year underspend included £7,018 of an underspend of the restricted funds as the funding year for the mentoring project runs from November to October. Therefore effectively there is £6,932 of funding held in reserves for the restricted mentoring project to cover planned spending for August to October 2018.

### Note 4 – Staff Costs and Numbers

Staff costs were as follows

	31.07.18	31.07.17
	£	£
Salaries	91,171	80,083
Social Security Costs	9,054	7,211
Employer's Contribution to Defined Contribution Pension Schemes	15,667	14,401
	<u>115,892</u>	<u>101,695</u>

The average number of employees during the year, calculated on the basis of a head count, was four (2017 - Three). This figure excludes the student ambassadors used for a small number of hours each during specific events which were included in the staff costs above (total £712; 2017 – nil)

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

### NOTES TO THE ACCOUNTS (CONTINUED)

#### Note 4 – Staff Costs and Numbers (continued)

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

The total amount of employee remuneration and benefits (including employer pension costs) paid to its key management personnel was £56,640 (2017: £53,547).

#### Note 5 – Post-Employment Benefits

SWAP East's employees are treated as employees of the University of Edinburgh and as such participate in the University of Edinburgh Staff Benefits Scheme (EUSBS) and in The Universities Superannuation Scheme (USS). The University of Edinburgh operates a salary sacrifice for active staff members of these schemes.

USS is a multi-employer defined benefit scheme and it is not possible to identify SWAP East's (or the University of Edinburgh's) share of the assets and liabilities for this scheme. USS is accounted for as though it was a defined contribution schemes and as a result the costs charged to the Statement of Financial Activities as shown below reflect the contributions in year. A liability for the future contributions payable to USS that relate to a deficit recovery plan agreement is recognised by the University of Edinburgh and the resulting expense is included in its Annual Report and Accounts. There is no separate liability for SWAP East.

The EUSBS scheme is accounted for under Financial Reporting Standard (FRS 102, Section 28: Retirement benefits) and the funded pension costs charged to the Statement of Financial Activities as shown below reflect the service cost calculated under FRS 102. Further information on this pension scheme is provided in the University of Edinburgh's Annual Report and Accounts.

The total pension costs for SWAP East were as follows:

	31.07.18	31.07.17
	£	£
USS – contributions paid	13,167	11,129
EUSBS – contributions paid	2,500	3,272
	<b>15,667</b>	<b>14,401</b>

£1,940 of the USS contributions were allocated to the Mentoring restricted fund on the basis of the salary allocation to that fund (see Note 3).

All other contributions were allocated to the unrestricted fund in line with salary costs allocations.

## SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

### NOTES TO THE ACCOUNTS (CONTINUED)

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#### Note 6 – Other Costs

The other costs relate to governance as follows:

	31.07.18	31.07.17
	£	£
Independent Examination Fees	700	840

These costs have been apportioned between the restricted and unrestricted funds based on the level of income received by each fund in the period.

The Independent Examiner did not receive payment for any other services other than for the independent examination.

#### Note 7 – Trustees' Remuneration and Benefits

There were no trustees' remuneration, expenses or other benefits for the year ended 31 July 2018 and 31 July 2017.

#### Note 8 – Related Party Transactions

See Note 2 for information on monies transferred to SWAP West, a partner organisation.

SWAP East is hosted by the University of Edinburgh, one of its members. As part of this agreement, the university provides office space and management of finances to SWAP East. See Note 9 and Note 11 below.

#### Note 9 – Cash funds

SWAP East does not hold a bank account. The funds of SWAP-East (2018: 32,572; 2017: 32,049) are held in trust by the University of Edinburgh, our current host partner, and the accounts are subject to scrutiny as part of the University's annual external audit.

#### Note 10 – Restricted Funds

Project grants received are restricted as their purpose is specified by the grant awarding body and any unspent monies may be required to be returned to them. The mentoring project was the only restricted funds received in the years to 31 July 2018 and 31 July 2017.

#### Note 11 – Reserves Policy

The Reserves of £31,872 (2017: £31,209) are held in trust by the University of Edinburgh. £6,932 of these funds are restricted fund held to cover future costs for the mentoring project (prior year: £7,018) in recognition that the funding year runs from November to October for this project. The remaining £24,940 is held to cover any future SWAP-East contingencies (prior year: £24,191).