

Scottish Wider Access Programme East

**Annual Report & Financial Accounts
year ending 31st July 2019**

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

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
University of the Highlands & Islands	

Independent Examiner: -

Gillian Caughey, CA
Fearless Financials Ltd.
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SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

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SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

The trustees present their annual report and financial statements of the charity for the year ended 31 July 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

Structure, Governance and Management

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. Current members of the group are listed on Page 2. 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 elects 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 current chair is from Fife College and the current vice chair is from the University of Edinburgh. Both were appointed for their 1st term in these roles by the members at the AGM in November 2018.

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 may 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.

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

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 18/19, 38 access programmes were delivered in the east of Scotland by SWAP partner colleges. This is an increase from the previous year, mainly due to the new programmes running for the 1st time in the north of Scotland.

Student enrolment

604 students enrolled in 2018-19. Table 1 shows the breakdown of numbers at subject area level and gives a comparison with the 5 previous years. Humanities' students continue to make up the largest cohort (46%) but there has been steady increase in the numbers of Nursing programmes. This year has seen a slight drop in the number of Science & Engineering students.

Table 1 Student enrolments

Student Enrolments	13/14	14/15	15/16	16/17	17/18	18/19
Humanities	248	256	265	243	244	275
Nursing	105	101	135	165	170	208
Science & Engineering	86	119	103	124	134	121
Total	439	476	503	532	548	604

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. Newbattle Abbey College offered for the first time an Access to Primary Education route. This tied in well with the introduction of the undergraduate Primary Education degree, being offered for the 1st time by Queen Margaret University.

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

Student enrolment (continued)

West Lothian College increased its number of nursing programmes, new programmes were introduced at North East Scotland College, Inverness College and North Highland College. Development work was carried out with SWAP, Edinburgh University and Edinburgh College to put in place an Access to Medical Studies for the 19/20 session. Other development work included the introduction of a Secondary Education route with Biology & Chemistry, also being offered by Edinburgh College for 19/20. Work was also undertaken to engage with Orkney & Shetland Colleges and Lewes Castle in the Outer Hebrides to ascertain if adult returners in these areas could be helped further to progress by the introduction of access programmes.

Work was also undertaken in 18/19 in the north of Scotland with Robert Gordon University, UHI and Aberdeen University to ensure that the new access programmes had routes into local universities. Progression routes for these new programmes were also set up to all our partner HEIs. Work was also undertaken by SWAP and the local partner universities to ensure that these students were supported in their preparation for higher education. Events were held in RGU and Aberdeen. More detail on this work can be found on Pages 11 & 12.

Results

In 18/19, 459 (76%) SWAP East students successfully completed their access programme. This compares favourably with the 66% sector average completion rate (as published in SFC's 17/18 College Performance Indicators for further education). This is a considerable achievement on the part of the colleges, as all of these adults are coming back into learning after being away from education for some time, and usually with few formal qualifications.

Progression onto higher education

Of the 459 students who successfully completed their access programme, 92% went on to higher education (82% to university and 10% to HN study). The remaining 8% returned to college to study another subject, entered employment or are doing other things. This is an exceptional achievement on the part of many of our students and also demonstrates that universities are recognising the access programmes as a suitable route for entry into H.E. and are offering places.

455 students applied (10% increase from last year), 90% of whom were given at least 1 offer from a university. 83% (378) achieved the required conditions of offer for either their 1st or 2nd choice and accepted their place. **Table 2** below gives the breakdown of students' progressions to universities in 2019. Any field with >5 is not recorded on the graph.

Table 2

University destinations	Aberdeen	Abertay	Dundee	Edinburgh	Edinburgh Napier	Heriot-Watt	QMU	RGU	St Andrews	Stirling	UHI	SWAP West Unis
2019	13	13	56	70	46	11	54	20	14	44	15	19

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

Widening Access indicators

The Scottish Wider Access Programme was set up in 1988 to give opportunities to adult returners with few or no formal qualifications a route into higher education. SWAP uses a range of widening participation indicators to evidence that the programme is achieving its aims. 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.

Please note, SWAP East reports separately to the SFC on the North of Scotland development project. They class it as separate project funding and some of its targets are different. The figures below pertain to SWAP's core activity. The North of Scotland's targets are detailed on Page 8.

1 Number of SWAP students enrolling on a SWAP access programme in 17/18

Target is 1400 SWAP = 1699
SWAP East 604; SWAP West 1095.

2 Number of students residing in SIMD 20 area.

Target is 35% SWAP = 38%
SWAP East 24%; SWAP West 47%

Number of students from SIMD20 who completed

Target is 35% SWAP = 37%
SWAP East 22%; SWAP West 44%

3 Students with no parental experience of higher education

Target is 770 (OR 55% of intake) SWAP = 1394 (82%)
SWAP East 79%; SWAP West 84%

4 Number of students with no previous Higher qualifications

Target is 80% SWAP = 80%
SWAP East 73% SWAP West = 87%

5 Gender division

Target is at least 30% males SWAP = 25%
SWAP East 28%; SWAP West 24%

6 Number of students with a disclosed disability.

Target is 12% SWAP = 18%
SWAP East 20%; SWAP West 17%

7 Number of BME students

Target is 6%. SWAP = 9%
SWAP East 6%; SWAP West 11%

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

Widening Access indicators (continued)

North of Scotland Project targets

Funding was requested in 2017 to support the development of establishing opportunities for adult learners/returners living in the north of Scotland wishing to find routes into higher education. Funding was given to enable additional activity to take place to implement support mechanisms needed for new access programmes and progression routes to be established and to work as effectively as possible.

Targets are detailed below. Please note, some targets are to be completed by the end of the project (2020) and are not annual targets:

1. New programme target = 5

Programmes running in 18/19 = 4

2. Enrolment target = 60

18/19 enrolments = 60

3. Retention target = 75%

75%. From those who completed, 89% progressed into higher education

4. New progression routes to HEIs = 50

100s routes established.

5. SIMD20 target maintained with SWAP East's overall target = 22%

22% maintained, but in isolation, the north of Scotland is only 5%.

6. No qualifications above SCQF Level 5. Target is 80%

80%

7. No parental experience of higher education. Target is 55%

82%

8. Disability Target is 12%

13%

9. Gender division. Target 70:30 (female : male)

Not met. 85:15. (3 out of the 4 new programmes are Access to Nursing)

10. BME Target is 6%

8%

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

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 and new programmes are offered by partner colleges. 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 are now over 1,000 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.

Dissemination of information and good practice (continued)

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. SWAP is in regular contact with partner colleges and universities; most of these meetings take place within partner institutions. Content is usually about programme development, progression opportunities, admissions, partnership working and is usually specific to each individual institution.

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

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

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 will also give a second talk to students, in November, if requested by the course tutor, to help the students with their UCAS application.

In collaboration with its partner universities, SWAP also organises study skills days in Science & Engineering, Humanities & Social Sciences and Nursing. This year 6 events took place in Edinburgh, Dundee, Fife and Aberdeen. 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. The students also talk to SWAP students already at university who share their experiences with them.

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 500 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 6 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

Database & website developments (continued)

A considerable amount of time was spent this year ensuring that SWAP's data sharing policies are GDPR compliant. Data sharing agreements were set up with all our partner universities and colleges to allow us to share results and progression data.

SWAP continues to use Twitter as a vehicle to promote 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 18/19 SWAP carried out 2 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 1st year at university

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.

Surveys were also carried out at the end of each study skills day to gauge the usefulness of the event as a tool for preparing students for higher education and to inform SWAP for the organisation of future events.

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.

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Additional activities

North of Scotland development work (continued)

In 18/19 4 new access programmes began at Inverness College, North East Scotland College and North Highland College. Further development work was undertaken which should lead to more new programmes starting in 19/20. Relationships were further strengthened with our new partner universities, particularly Robert Gordon University and progression routes increased from 8 to 25 possible degree courses for SWAP students. Aberdeen University and Robert Gordon University both offered a Study Skills day for the new access students and both universities have seen an increased uptake in places for 2019. Information on the project's targets are detailed on Page 8 of this report.

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. This funding will end in November 2019.

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.

The targets, for each year of the project, are:

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 summary, over the 3 years of the project, SWAP has trained over 100 SWAP students to be mentors. The training has taken place in Edinburgh, Stirling, Dundee, Perth and Fife. These students have then been matched with current students hoping to move on to university. This has resulted in over 120 mentees being matched with a mentor and supported in their access year. 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.

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

Mentoring Project (continued)

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. As a result of this connection, SWAP is able to evidence more fully some of the challenges that students experience as an adult returner at university.

Mentors have also worked with SWAP as student ambassadors at Welcome events and study skills days. They have also gone back to college and given class talks to access students. They have also helped give information and personal insights to potential SWAP students. This has sometimes resulted in the potential student deciding to apply for a SWAP programme.



SWAP won *Education project of the year* at the Scottish Mentoring Network awards in November 2018. Drew Travers, a SWAP student and Mentor (at QMU) also achieved recognition as a *highly commended mentor*.

Retention work

SWAP has undertaken work to address how increased support can be given to SWAP students to help them with the transition from college to university. To inform the work, SWAP is tracking students' progress through university and also compiling feedback from 1st year students about their transition experience. SWAP has also compiled information from all partner HEIs on all activities undertaken and support given to students (before they start and during their university experience). Where appropriate this information has been put on the SWAP East website. In some cases, it has been emailed to students before they start, to reinforce where advice, guidance and help can be given at the university they've chosen.

Work has also started on increasing the Preparation for HE element at the end of the access programme to include specific areas, such as preparation for exam techniques. These workshops have been informed by the feedback received from the SWAP students at university at the end of their 1st year. Specific work was undertaken with Edinburgh University's School of Chemistry to allow our students to access the university's *Catch Up Chemistry* module, to help students, ahead of the start of term, to prepare for the Level 8 learning that some of our Science students would be undertaking in the 1st term. SWAP also organised drop in sessions at Edinburgh University for any SWAP student wanting help.

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

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Lone Parent Scholarship Awards

In 16/17 a 2 year pilot project was set up between SWAP East and the Robertson Trust to award a scholarship to 6 lone parents entering university in 2017 and 2018. This scholarship included a development programme, a paid internship and on-going support from the Robertson Trust. Over and above that, they were also awarded £4,000 each year of their 4 year degree. In 2019, the Trust increased this to £6,000 to help the students who were suffering severe financial hardship. At the conclusion of the 2 year pilot, the Robertson Trust declined to extend the project further.

Financial Position

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 current tranche of funding is running from 1 August 2018 – 31 July 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.

Since 2017, SWAP East has also received funding to run a Mentoring Project. This funding was given by the Robertson Trust and the Karen Napier Charitable Foundation. The funding for these activities concludes in November 2019 however reserves have been developed to enable the project to be continued to June 2020.

Overall, income for the charity was £144,000 (2018: £133,000) and at the year end net funds of £46,358 (2018: £31,872) will be carried forward into the next financial year. £16,140 of these funds are restricted in relation to the mentoring project (2018: 6,932).

Core funding of £120,000 is in place for 19/20. SWAP will apply for funding for 2020 – 2023 to the Scottish Funding Council in February 2020.

Staffing

Throughout the year, SWAP East employed 3 members of staff which amounted to 2.6 FTE. The Director and Co-ordinator are full-time; the Administrator is on a 0.6 contract. These 3 posts are in place for the duration of the current funding period, which runs from August 2018 – July 2020. There was an additional staff member employed temporarily (from June –December 2018) to assist with the Mentoring Project on a short-term basis, on a 0.3 contract. 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.

Reserves Policy

Having taken into account our aims and objectives as a charity, our existing financial situation, proposed expenditure and potential future funding streams it was agreed by the trustees that our reserves policy should allow for a minimum of 3 months operating costs as reserves.

SCOTTISH WIDER ACCESS PROGRAMME (SWAP East)

REPORT OF THE TRUSTEES

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the Charities SORP (FRS 102) '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 2015)'.

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

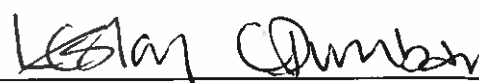
- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the accounts on the going concern basis unless it is inappropriate to presume SWAP East will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Lesley Balfour
Acting Chair
29 November 2019



Lesley Dunbar
Director
29 November 2019

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

INDEPENDENT EXAMINER'S REPORT

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

I report on the accounts of the charity for the year ended 31 July 2019 which are set out on pages 17 to 24.

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

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

29 November 2019

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

STATEMENT OF FINANCIAL ACTIVITIES

Statement of Financial Activities for the year ended 31st July 2019

		Unrestricted funds	Restricted funds	31.07.19 Total funds	31.07.18 Total funds
Income and endowments from:	Notes	£	£	£	£
<i>Charitable activities:</i>					
Grants					
	2	120,000	24,000	144,000	133,000
Total income		120,000	24,000	144,000	133,000
Expenditure on:					
Charitable activities	3,4	114,139	14,675	128,814	131,637
Other	6	583	117	700	700
Total expenditure		114,722	14,792	129,514	132,337
Net Income/ (expenditure) and net movement in funds for the year		5,278	9,208	14,486	663

RECONCILIATION OF FUNDS

Total funds brought forward	24,940	6,932	31,872	21,209
Total funds carried forward	30,218	16,140	46,358	31,872

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

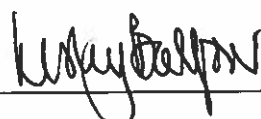
BALANCE SHEET

Balance Sheet as at 31st July 2019

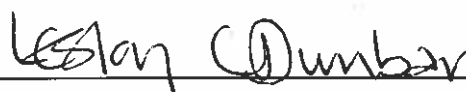
		Unrestricted Funds	Restricted Funds	Total Funds 2019	Prior Year 2018
Current assets	Notes	£	£	£	£
Funds held by Edinburgh University	9	30,801	16,257	47,058	32,572
Debtors - Prepayments		-	-	-	-
Total Current Assets		30,801	16,257	47,058	32,572
Liabilities					
Creditors falling due within one year – accruals		583	117	700	700
Net Current assets		30,218	16,140	46,358	31,872
Net Assets		30,218	16,140	46,358	31,872
The funds of the charity	10,11				
Unrestricted income funds		30,218	-	30,218	24,940
Restricted income funds		-	16,140	16,140	6,932
		30,218	16,140	46,358	31,872

The notes at pages 19 to 24 form part of these accounts.

Approved by the trustees on 29 November 2019 and signed on their behalf by:



Lesley Balfour
(Acting Chair)



Lesley Dunbar
(Director)

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

NOTES TO THE ACCOUNTS

Note 1 – Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), 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.

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

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

NOTES TO THE ACCOUNTS (CONTINUED)

Note 2 – Sources of Income

The following income was received in the year to 31 July 2019:

Grants	31.07.19	31.07.18
	£	£
Scottish Funding Council (unrestricted)	120,000	109,000
Robertson Trust and Karen Napier Charitable Foundation (restricted)	24,000	24,000
	<u>144,000</u>	<u>133,000</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.

£120,000 of the £240,000 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 £189,000 received in the year to 31 July 2018.

£3,000 in the prior year, was provided to North East Scotland College as a contribution towards their marketing of new SWAP programmes. A further £2,000 was also provided to Dundee and Angus College for similar marketing.

The remaining £120,000 is unrestricted grant income used by SWAP East (2018: £109,000) 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

	31.07.19	31.07.18
	£	£
Staff Costs – Recurring	121,295	115,892
Project Costs	7,519	16,584
	<u>128,814</u>	<u>132,476</u>

£11,474 (2018: £15,032) of the staff costs were allocated to the Mentoring Project restricted fund. This was based on time spent on the project.

£3,201 (2018: £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.

Note 4 – Staff Costs and Numbers

Staff costs were as follows

	31.07.19	31.07.18
	£	£
Salaries	94,632	91,171
Social Security Costs	9,535	9,054
Employer's Contribution to Defined Contribution Pension Schemes	17,128	15,667
	<u>121,295</u>	<u>115,892</u>

The average number of employees during the year, calculated on the basis of a head count, was three (2018 - four). This figure excludes the student ambassadors used for a small number of hours each during specific events which were included in the staff costs in 2018 (£712).

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 £59,754 (2018: £56,640).

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

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

NOTES TO THE ACCOUNTS (CONTINUED)

Note 5 – Post-Employment Benefits (continued)

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:

	31.07.19	31.07.18
	£	£
USS – contributions paid	14,578	13,167
EUSBS – contributions paid	2,550	2,500
	17,128	15,667

£1,704 (2018: £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.

Note 6 – Other Costs

The other costs relate to governance as follows:

	31.07.19	31.07.18
	£	£
Independent Examination Fees	700	700

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 2019 and 31 July 2018.

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

NOTES TO THE ACCOUNTS (CONTINUED)

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 (2019: £47,082; 2018: £32,572) 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 – Movement in Funds

	At 1.8.18	Net Movement in funds	At 31.07.19
	£	£	£
Unrestricted fund	24,940	5,278	30,218
Restricted Fund – Mentoring Project	6,932	9,208	16,140
Total funds	31,872	14,486	46,358

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	120,000	(114,722)	5,278
Restricted Fund – Mentoring Project	24,000	(14,792)	9,208
Total funds	144,000	(129,514)	14,486

Note 11 – Comparatives for the Movement in Funds

	At 1.8.17	Net Movement in funds	At 31.07.18
	£	£	£
Unrestricted fund	24,191	749	24,940
Restricted Fund – Mentoring Project	7,018	(86)	6,932
Total funds	31,209	663	31,872

SCOTTISH WIDER ACCESS PROGRAMME (SWAP-East)

NOTES TO THE ACCOUNTS (CONTINUED)

Note 11 – Comparatives for the Movement in Funds (continued)

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	109,000	(108,251)	749
Restricted Fund – Mentoring Project	24,000	(24,086)	(86)
Total funds	133,000	(132,337)	663

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.17 £	Net Movement in funds £	At 31.07.19 £
Unrestricted fund	24,191	6,027	30,218
Restricted Fund – Mentoring Project	7,018	9,122	16,140
Total funds	31,209	15,149	46,358

A current year 12 months and prior year 12 months combined net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	229,000	(222,973)	6,027
Restricted Fund – Mentoring Project	48,000	(38,878)	9,122
Total funds	277,000	(261,851)	15,149

Note 12 – Reserves Policy

The Reserves of £46,358 (2018: £31,872) are held in trust by the University of Edinburgh. £16,140 of these funds are restricted fund held to cover future costs for the mentoring project (prior year: £6,932) in recognition that the funding year runs from November to October for this project and the desire to keep running the project to June 2020. The remaining £30,218 is held in accordance with SWAP EAST's policy of holding three months operating costs as reserves.