

Human Rights Consortium Scotland

Report and financial statements  
Year Ended 31 March 2025

Charity no. : SC050099

## Contents

Report of the trustees	3 - 11
Independent Examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15-21

## Report of the trustees

The trustees present their report together with the financial statements for the year ended 31 March 2025.

Members of the Board are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members. The members serving during the year and since the year end are detailed on page 10.

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE**

#### **Purpose**

The organisation's charitable purpose is the advancement of human rights, understood as the rights set out within the Universal Declaration of Human Rights and subsequent UN Conventions and declarations. The organisation will do this by:

- raising awareness of, and support for, human rights;
- facilitating civil society organisations to promote human rights within their activities;
- working for the promotion and protection of human rights in local and national law and policy making and practice; and
- securing the enforcement of human rights law.

The Human Rights Consortium Scotland is the civil society network to defend and promote human rights in Scotland. We enable a strong collective civil society voice on human rights both in Scotland and bring Scotland voices to the UK and International level.

We build the human rights capacity of groups and organisations of varied sizes and issues and facilitate them to work together. By doing so, we aim to increase the impact and influence of civil society and hold the Government to account on progressing human rights. In 2024-25 we have done this in a whole myriad of ways:

#### **Building engagement around human rights across Scotland**

We have over 220 organisations on our membership and network list and over 200 individual supporters. We have also worked with many more organisations who have taken part in Consortium events and activities over this last year. As a result, we have significantly increased the breadth and diversity of organisations who are engaged with human rights on an ongoing basis.

#### **Hosting high impact events that inform, inspire and amplify less-heard voices**

During 2024/25, we held our first Scottish Human Rights Conference in September 2024 with 180 people in attendance and a further 180 people on the waiting list for a place. Keynote speakers included the Cabinet Secretary for Social Justice and the new Chair of the Scottish Human Rights Commission.

In 2024-25, we held a wide range of events, ranging from smaller events for 20 people to several events for 100+ people. We worked in partnership with Amnesty International, Making Rights Real and JustRight Scotland to hold an event to mark Human Rights Day in Edinburgh. Participation in our events is high with over 1000 participants in total, and feedback across our events is excellent.

We have continued to create platforms for many community and individual Human Rights Defenders to have a voice.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

#### **Develop and share accessible and highly valued resources**

It is important that civil society organisations have the up-to-date information, understanding and resources that they need in order to use human rights for change. Therefore, we have continued to develop our website and refreshed it completely during 2024 to ensure that it was as accessible as possible as a key source of information, resources and detail around human rights in Scotland. The new website includes a regularly updated news section with stories, blogs, links to recordings, copies of briefings and other reports and information. The HRCS website and social media channels are the key hub of human rights incorporation resources in Scotland. We also send out a monthly e-newsletter to approx. 850 people.

Human rights law, particularly in the midst of the devolution settlement, can be really complex, and it is important that civil society organisations are able to influence debates and developments in the midst of this complexity. Therefore, the Consortium, with valued support from The Legal Education Foundation and with the advice of our legal academic adviser Prof Nicole Busby, Glasgow University, have continued to inform our work and positioning with the most update and detailed legal human rights analysis possible. We have continued to distribute a range of academic papers written specifically for HRCS and our membership.

These papers are disseminated through different mediums such as webinars, blogs and summary briefings and continue to inform our development of policy positions. They are highly valued by our members as vital resources that have enabled them to ensure that their policy influencing work is well informed, challenging and robustly evidenced.

#### **Human Rights Leadership and Facilitation**

HRCS participates in a number of national networks and strategic groups. We are members of the steering groups or leads in several civil society coalitions around various aspects of human rights including:

- the UK Economic, Social and Cultural Rights Network convened by Just Fair
- the UK Coalition on the Human Rights Act convened by Liberty
- the Scottish Civil Society Incorporation Working Group (co-convenor with Amnesty International).

We are also a member of the three engagement and accountability groups established by the Scottish Government human rights team:

- the Human Rights Incorporation and Implementation Oversight Board
- the Human Rights Capacity Building Working Group
- the Human Rights Tracker Design Group

During 2024, HRCS became the Civil Society Co-chair of the Scottish National Action Plan for Human Rights (SNAP 2) working alongside the Scottish Government and an individual rights holder. This is a new role and an exciting development for both the Commission and SNAP 2. Following the delay of the Scottish Human Rights Bill, SNAP 2 has become a key priority in the progressive realisation of human rights in Scotland and our co-chairing role has given us another means with which to hold the Government to account.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

We always work in partnership, and have an excellent reputation for doing so, both with organisations and groups in Scotland, and others from across the UK and internationally. We facilitate engagement of our partners in the preparation of written work including briefings and reports (over 70 of our members co-signed our report to the United Nations ICESCR Review process) and many of our letters and contributions to debates are co-signed and co-developed by members and other stakeholders. Our events are also focussed on encouraging the engagement and contribution of our members.

#### **A strong voice for human rights**

We speak up on a wide range of human rights issues both through attending and contributing to many meetings and events and also through our strong and increasing social media profile. HRCS is committed to amplifying the voices of our members and to holding Government to account for on human rights, both in terms of realisation and also regression. We are regularly invited to speak and present at civil society events and webinars and both the Scottish Government and Parliament approach us regularly for our views on a wide range of policy issues.

**The Consortium has been at the forefront of human rights advocacy in Scotland throughout the year and have advocated for:**

#### **a) A strong and effective human rights legal framework in Scotland**

To deliver this objective we continued to focus on facilitating civil society engagement in development of the enhanced human rights framework in Scotland in the following ways:

From April to September 2024, we kept up momentum on the development of a Scottish Human Rights Bill, focussing on highlighting the level of support for the Bill:

- We produced short videos from key people across the sector advocating for the Bill.
- We continued to communicate our work and through our use of social media.
- We continued our membership of the three Scottish Government working groups on the Bill: the Advisory Board; the Implementation Working Group; and the Implementation Core working group. These groups met several times during 2024.
- We continued to co-convene the Scottish Civil Society Incorporation Working Group with Amnesty International.
- We coordinated a joint letter signed by 120+ organisations to the First Minister of Scotland asking for reassurance on the Scottish Government's Commitment to the Bill.
- To highlight our commitment to the Bill's introduction, we also wrote to the Scottish Parliament Equalities, Human Rights and Civil Justice Committee, met with MSPs, and spoke at events including the SNP Party Conference.
- In June 2024 we held an online event for 85 participants titled 'The Scottish Human Rights Bill: priorities, people and promises'.

Following the Scottish Government's decision not to introduce the Bill in September 2024, we met on a number of occasions with the Cabinet Secretary of Social Justice and Minister for Equalities to express our deep disappointment and to urge the Scottish Government to set out the human rights development work they plan to take in the lead up to the Scottish Election in May 2026. We:

- Coordinated a joint letter from 100+ organisations to the First Minister to raise our significant concern at this broken commitment.
- Provided comments on the Scottish Government's national action plan for human rights (published in December 2024).

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

- Joined three new engagement groups by the Scottish Government to ensure a strong Civil Society voice is central to the ongoing work.
- Engaged with MSPs from other political parties to ask parliamentary questions and worked with Amnesty International to secure coverage in Scottish Press.
- Held a series of weekly lunchtime webinars led by key experts on each UN treaty that were to be incorporated into the Human Rights Bill, as well as the right to housing, to food, to health and to a healthy environment.
- We held webinars on Human Rights in Prisons supported by the National Preventative Mechanism and the Howard League; and on the Scottish Government's Consultation on its Human Rights and Equalities Mainstreaming Strategy.
- We submitted a response to the Scottish Government on the Mainstreaming Strategy Consultation as did a number of our members.

#### **b) Stronger human rights protections across the UK**

HRCS continued to work strategically with a range of Scottish and UK organisations to provide a strong Scottish civil society voice on human rights law at Westminster. We did this in the following ways:

#### **UK ICESCR Network**

We continued our membership of the UK ESCR Network facilitated by Just Fair. This partnership was really useful in preparing our submission to and attendance at the United Nations 7th Review of the UK incorporation of economic, social and cultural rights.

#### **Human Rights Act 1998**

We continued our membership of the steering group of the UK coalition on the Human Rights Act, convened by Liberty and encouraged Scottish sign-up to several coalition joint statements and briefings.

Since June 2024, we have increased our engagement directly with the Westminster Government to raise the profile and priority of human rights developments and incorporation, this includes face-to-face meetings with officials and ministers.

#### **Scottish Human Rights Bill Implications for Scotland Act 1998**

HRCS commissioned Professor Aileen McHarg to write an in-depth paper on implications of the Supreme Court's ruling on the UN CRC Bill for the wider Scottish Human Rights Bill – this paper continues to be useful for informing and enabling Scottish civil society to advocate for change.

We held an event in April 2024 for over 150 participants to explore the paper and issues further, including discussion with key constitutional experts and sent a written briefing on this issue to all MPs and held a follow-up meeting with some key academics in Wales and Northern Ireland to explore potential impacts there.

We partnered with the Health and Social Care Alliance to hold an online hustling for the General Election.

We published an article in The Herald newspaper calling for the Scotland Act 1998 to be amended and met with the Under Secretary of State for Scotland, Kirsty McNeill MP, as part of a SCVO delegation where we raised this issue.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

We subsequently wrote to the Secretary of State for Scotland, Ian Murray MP to urge action on this and met with the Under Secretary of State in December 2024 to discuss this issue in more detail (in partnership with Together Scotland) representing the Scottish Civil Society Working Group (CSWG) to try to gain support for changes to the Scotland Act, particularly Section 28 (7).

#### **Migrants' Human Rights**

HRCS continues to be prioritise migrants' human rights. During the first half of the year, we supported a call calling for the Rwanda Act to be scrapped. We also co-ordinated and encouraged Scottish organisations to sign-up to a joint statement on this issue.

We held an online seminar on the Rwanda Act for our membership in partnership with JustRight Scotland, held on 7th May for over 250 participants and spoke at the Scottish Parliament Cross Party Group on Migration around human rights impacts of the Illegal Migration Act.

In the later part of the year we worked with Migrant Voice and a number of other organisations including Welsh Council for Refugees on clarifying issues relating to the Home Office's new eVISA scheme and supported Amnesty International and CEMVO with their campaigning work to try and influence the UK Scottish Government's implementation of the Prevent policy and process.

We continue to deliver our Migrants Project funded by the Paul Hamlyn Foundation and in partnership with Migrants Voice. The project focusses on the sharing human rights information with all migrant communities in Scotland to empower them to be able to challenge the discrimination they face from a human rights perspective.

#### **c) Holding the Scottish Government to account**

Throughout the year we have continued to work to hold the Scottish Government to account on human rights realisation in people's lives. This work became even more important following the Scottish Government's announcement in Programme for Government 2024/25 not to proceed with the Scottish Human Rights Bill in this parliamentary term. We have continued to hold the Scottish Government to account in the following ways:

#### **International Work**

We work with our members to co-produce a submission to the International Covenant on Economic Social and Cultural Rights' Committee ahead of its 77th Session which included the UK's 7th Review Process. This report highlights a number of key human rights infringements which were prioritised by our membership through ongoing dialogue and engagement. The Report was co-signed by seventy of our members.

HRCS attended the review session in Geneva and directly addressed the Committee Members as part of its deliberations. A number of our key concerns and recommendations have been reflected in the Committee's concluding remarks and we will use these to inform the development of our ongoing policy work including a manifesto briefing for all political parties.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

#### **Access to Justice**

Following the publication of our joint report 'Make Human Rights Justice a Reality' we published an accompanying report detailing peoples' experience gathered from workshops held with partners in March-May 2024.

Within this agenda, we have focussed on the call for Civil Legal Aid Reform and published a joint briefing on legal aid reform with JustRight Scotland and Environmental Rights Centre for Scotland (<https://www.hrcscotland.org/file-download/190/legal-aid-reform-briefing-final-3.pdf>). This led to an invitation to provide evidence to the Scottish Parliament Equalities, Human Rights & Civil Justice Parliament Committee in September 2024 and we plan to provide further written evidence for the same Committee in April 2025.

HRCS staff continue to meet regularly with the Cabinet Secretary of Social Justice and Minister for Equalities and their Civil Service Teams both as part of our network, and also bilaterally to hold government to account in delivering on its commitment to further develop the Scottish Human Rights framework.

#### **HRCS Staffing, Governance and Funding**

2024/25 was a year of change and transition for HRCS. Mhairi Snowden, our founding Director moved on from the organisation. Both our Membership and Events Officer and our Migrants Participation Officer moved on from the organisation in October 2024.

The Board appointed an interim Director in September 2024 and has recently agreed a new structure allowing recruitment to take place to fill the vacancies within this new structure. This work is currently ongoing.

The HRCS Board of Trustees held a recruitment drive in the summer of 2024, and this resulted in five new Trustees joining the Board. HRCS currently has eleven Trustees. The Board is currently recruiting a Treasurer. There is a Fundraising Sub Committee of the Board.

HRCS would like to extend the warmest of thanks to all of our existing funders: the Legal Education Foundation, the Paul Hamlyn Foundation, the CORRA Foundation, the AB Charitable Trust, the Craignish Trust and the Paristamen Charity, the Baring Foundation and the Independent Human Rights Fund. We received a small payment from the Scottish Government to facilitate the Director's involvement in SNAP 2 and receive a small amount of individual donations throughout the year.

Our annual conference was sponsored by a number of stakeholder organisations, and we extend our warm thanks to all of them. Without their support we would not have been able to hold the conference.

We continue to develop our policies and processes to ensure that we are a human rights-based organisation.

## Report of the trustees

### FINANCIAL REVIEW

Total income for the year ended 31 March 2025 was £228,875 (2024: £185,559). £43,528 (2024: £40,712) received during the year was unrestricted and £185,347 (2024: £144,847) was restricted. Total expenditure for the year was £172,922 (2024: £210,191). The charity had a surplus for the year of £55,953 (2024: deficit £(24,632)).

#### Reserves policy

The charity's surplus stands at £99,840 (2024: £43,887) at the balance sheet date. At 31 March 2025, the charity holds restricted funds of £46,937 (2024: £17,651) (for more detailed information see Note 11) and unrestricted general funds of £52,903 (2024: £26,236).

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The Trustees feel that an appropriate level of reserves should equate to approximately 3 months of core running costs. Reserves required at the year ended 31 March 2025 were £16,715 (2024: £11,269). The current free reserves of the charity are £52,015 (2024: £24,904). The level of available reserves is in excess of this as a result of a timing differences in grant related expenditure due to the funding years not coinciding with the financial year.

#### Plans for future periods

In the months following the year end, we will:

- Finalise and register our new Constitution for a Tier 2 SCIO with OSCR.
- Embed our new constitution (Tier 2 SCIO) in the governance of the organisation and transfer membership accordingly.
- Continue to lead civil society advocacy in pushing for the urgent need for a Scottish Human Rights Bill.
- Publish a Human Rights Manifesto to inform development of political party manifestos in the lead up to the next Scottish Election in 2025.
- Hold the Scottish Government to account for the delivery of the actions detailed in the Human Rights Delivery Plan published in December 2025.
- Hold a series of capacity building webinars for our members.
- Hold our second Scottish Human Rights Conference in February 2026.
- Publish a report from our engagement work with migrant communities and publish a resource focusing on human rights entitlements for these communities.
- Continue to build HRCS's profile and impact through our communications work and members and leadership of a number of Scottish and UK Networks.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Human Rights Consortium Scotland is a Scottish Charitable Incorporated Organisation (SCIO), charity number SC050099, registered on 23 April 2020 and is governed by its Constitution.

#### Appointment of Trustees

At each AGM, the members may elect any member to be a charity trustee and the board may at any time appoint any member to be a charity trustee. Charity trustees are elected for a 3-year term and can be thereafter re-elected. The maximum number of trustees is 15 and minimum number is 5. At each AGM, one third of the charity trustees elected/appointed shall retire from office – but shall then be eligible for re-election.

## Report of the trustees

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered name:** Human Rights Consortium Scotland

**Name the charity is known by:** Human Rights Consortium Scotland

**Charity registration number:** SC050099

**Company registration number:** CS004569

**Registered and Principal office address:** Europa House  
45 Argyle Street  
Glasgow  
G2 8LH

**Trustees**

Aidan Collins, Chair  
Michelle Manas Brodie, Treasurer (resigned 29 April 2024)  
Lucy Katrin Mulvagh, Vice Chair and interim Treasurer (interim Treasurer from 1 October 2024)  
Rosalind Tyler-Greig (resigned 15 May 2024)  
Sofi Taylor  
Sandra Stuart (resigned 18 April 2024)  
Annamaria De Felice  
Rebecca Zahn  
Shruti Jain  
Tessa Ferry (appointed 15 August 2024)  
Paul Daly (appointed 15 August 2024)  
Chris Walters (appointed 15 August 2024)  
Gil Long (appointed 15 August 2024)  
Bruce Adamson (appointed 15 August 2024)

**Key Management Personnel**

Charlie McMillan, Interim Director (from 9 September 2024)  
Mhairi Snowden, Director (to 9 September 2024)

**Independent Examiner**

Anne Campbell  
Chartered Accountant, FCA  
Stripe Accountants Ltd  
5 South Charlotte Street  
Edinburgh  
EH2 4AN

## Report of the trustees

### **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

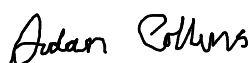
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing the financial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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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 financial statements 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 15 September 2025 and signed on its behalf by:

Aidan Collins  
Chair



## **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF HUMAN RIGHTS CONSORTIUM SCOTLAND**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 13 to 21.

### **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) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

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

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 other than that disclosed below

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



Anne Campbell FCA  
Chartered Accountant  
Stripe Accountants Ltd  
Edinburgh  
15 September 2025

## Statement of financial activities

		Unrestricted funds £	Restricted fund £	Year ended 2025 £	Year ended 2024 £
<b>Income from:</b>					
Donations	2	38,470	185,347	223,817	169,117
Charitable activities	3	4,912	-	4,912	10,800
Investments		146	-	146	142
Other		-	-	-	5,500
<b>Total Income</b>		<u>43,528</u>	<u>185,347</u>	<u>228,875</u>	<u>185,559</u>
<b>Expenditure on:</b>					
Charitable activities	4	(16,861)	(156,061)	(172,922)	(210,191)
<b>Total Expenditure</b>		<u>(16,861)</u>	<u>(156,061)</u>	<u>(172,922)</u>	<u>(210,191)</u>
<b>Net income/ (expenditure)</b>		26,667	29,286	55,953	(24,632)
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net movement in funds</b>		<u>26,667</u>	<u>29,286</u>	<u>55,953</u>	<u>(24,632)</u>
<b>Reconciliations of funds:</b>					
<b>Total funds brought forward</b>		26,236	17,651	43,887	68,519
<b>Total funds carried forward</b>	11,12	<u>52,903</u>	<u>46,937</u>	<u>99,840</u>	<u>43,887</u>

The accompanying accounting policies and notes form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Human Rights Consortium Scotland  
Financial statements for the year ended 31 March 2025

## Balance Sheet

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	1,782	2,673
<b>Current assets</b>			
Debtors	9	779	1,270
Cash at bank and in hand		98,944	43,604
		99,723	44,874
<b>Creditors: amounts falling due within one year</b>	10	(1,665)	(3,660)
		98,058	41,214
<b>Net current assets</b>			
		99,840	43,887
<b>TOTAL NET ASSETS</b>		99,840	43,887
<b>Funds</b>			
Unrestricted funds: General	11	52,903	26,236
Restricted funds	11	46,937	17,651
		99,840	43,887
<b>Total charity funds</b>		99,840	43,887

Approved by the Board of Trustees on 15 September 2025 and signed on their behalf by:

Aidan Collins  
Chair



Human Rights Consortium Scotland SC050099

The accompanying accounting policies and notes form part of these financial statements.

## Notes to the financial statements

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in the 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 in October 2019) – Charities SORP (FRS 102).

Human Rights Consortium Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC050099. The address of the registered office is given on page 10.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Charitable expenditure comprises those costs incurred by the charity in 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.

## Notes to the financial statements

### 1 Accounting policies (continued)

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

#### Creditors

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

#### Tangible fixed assets & depreciation

Fixed assets are stated at cost less depreciation. The costs of minor additions under £1,000 are not capitalised. Depreciation is calculated to write off the cost of the asset evenly over its estimated life as follows: IT Equipment – 3 years straight line No depreciation is charged in the year of acquisition.

#### Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose they are designated as a separate fund. Such designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund. Restricted funds are funds subject to requirements as to their use, but still within the wider objects of the charity. The specific requirements as to use may either be declared by the donor or with the donor's authority, or be created through legal processes.

#### Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, trade debtors, other debtors and accrued income. Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals.

#### Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held with banks.

#### Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## Notes to the financial statements

### 2 Donations

	Unrestricted funds General funds	Restricted funds	Year ended 2025	Year ended 2024
	£	£	£	£
Sponsorship	5,200	-	5,200	
Legal Education Foundation	-	92,000	92,000	72,500
AB Charitable Trust	20,000	-	20,000	20,000
Joseph Rowntree Charitable Trust	-	-	-	1,000
Corra Foundation	10,270	-	10,270	10,270
Independent Human Rights Fund for Scotland	-	50,000	50,000	-
The Baring Foundation	-	1,680	1,680	22,680
Paul Hamlyn Foundation	-	41,667	41,667	41,667
Craignish Trust	3,000	-	3,000	-
The Paristamen Charity	-	-	-	1,000
	<u>38,470</u>	<u>185,347</u>	<u>223,817</u>	<u>169,117</u>

Income from donations was £223,817 (2024: £169,117) of which £38,470 (2024: £32,270) was unrestricted general and £185,347 (2024: £136,847) was restricted.

### 3 Income from charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2025	Year ended 2024
	£	£	£	£
Trading income	4,912	-	4,912	2,800
Scottish Government for Lived Experience Board performance-related grant	-	-	-	8,000
	<u>4,912</u>	<u>-</u>	<u>4,912</u>	<u>10,800</u>

Income from charitable activities was £4,912 (2024: £10,800) of which £4,912 (2024: £2,800) was unrestricted general and £nil (2024: £8,000) was restricted.

### 4 Expenditure on charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2025	Year ended 2024
	£	£	£	£
Staff Costs	-	118,286	118,286	131,202
Running Costs	15,691	37,775	53,466	77,849
Governance Costs				
External Scrutiny Services	810	-	810	792
Accounting Services	360	-	360	348
	<u>16,861</u>	<u>156,061</u>	<u>172,922</u>	<u>210,191</u>

Expenditure on charitable activities was £172,922 (2024: £210,191), of which £16,861 (2024: £45,074) was unrestricted general and £156,061 (2024: £165,117) was restricted.

## Notes to the financial statements

### 4 Expenditure on charitable activities (continued)

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

### 5 Net incoming resources

Net incoming resources are stated after charging:

	Year ended 2025	Year ended 2024
	£	£
Amounts payable to Independent Examiner:		
External scrutiny services	810	792
Accountancy services	2,520	2,508
	3,330	3,300

### 6 Staff costs

	Year ended 2025	Year ended 2024
	£	£
Salaries and wages	104,978	115,534
Social security costs	4,077	5,321
Pension costs	9,231	10,347
	118,286	131,202

No staff member earned more than £60,000 (excluding employer pension costs) (2024: none).

The Charity considers its key management personnel comprise the trustees and the Directors. The total employment benefits (including employer pension contributions) of the key management personnel were £43,396 (2024: £38,896).

The average number of staff employed during the year was 4 (2024: 4).

The pension costs noted above relate to contributions made by the company in respect of certain employees to a defined contribution scheme. Pension costs were £9,231 (2024: £10,347).

### 7 Trustees

The aggregate amount of trustees' remuneration in the current year is £nil (2024: £nil) and travel expenses for two trustees were £62 (2024: £nil).

There were no related party transactions in the current year (2024: none).

## Notes to the financial statements

### 8 Tangible assets

	IT equipment £	Total £
Cost		
At 1 April 2024	2,673	2,673
Additions	-	-
	2,673	2,673
At 31 March 2025	2,673	2,673
Depreciation		
At 1 April 2024	-	-
Charge for the year	891	891
	891	891
At 31 March 2025	891	891
<b>At 31 March 2025</b>	<b>1,782</b>	<b>1,782</b>
At 31 March 2024	2,673	2,673

### 9 Debtors and prepayments

	2025 £	2024 £
Trade debtors	-	500
Prepayments and accrued income	779	770
	779	1,270
	779	1,270

### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	246	383
Taxation and social security	-	463
Other creditors	1,419	2,814
	1,665	3,660
	1,665	3,660

## Notes to the financial statements

### 11 Movement in funds

	At 1 April 2024	Incoming resources	Outgoing resources	Transfers	At 31 March 2025
	£	£	£	£	£
<b>Restricted funds</b>					
The Legal Education Foundation	-	92,000	(61,316)	-	30,684
The Baring Foundation	15,142	1,680	(16,822)	-	-
Paul Hamlyn Foundation	2,509	41,667	(27,923)	-	16,253
Independent Human Rights Fund for Scotland	-	50,000	(50,000)	-	-
	<u>17,651</u>	<u>185,347</u>	<u>(156,061)</u>	<u>-</u>	<u>46,937</u>
<b>Unrestricted funds</b>					
General funds	26,236	43,528	(16,861)	-	52,903
<b>Total funds</b>	<u>43,887</u>	<u>228,875</u>	<u>(172,922)</u>	<u>-</u>	<u>99,840</u>

	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	At 31 March 2024
	£	£	£	£	£
<b>Restricted funds</b>					
The Legal Education Foundation	20,671	72,500	(93,171)	-	-
Network for Social Change	1,303	-	(1,303)	-	-
Scottish Government for Lived Experience Board Grant	-	8,000	(8,000)	-	-
The Baring Foundation	15,947	22,680	(23,485)	-	15,142
Paul Hamlyn Foundation	-	41,667	(39,158)	-	2,509
	<u>37,921</u>	<u>144,847</u>	<u>(165,117)</u>	<u>-</u>	<u>17,651</u>
<b>Unrestricted funds</b>					
General funds	30,598	40,712	(45,074)	-	26,236
<b>Total funds</b>	<u>68,519</u>	<u>185,559</u>	<u>(210,191)</u>	<u>-</u>	<u>43,887</u>

## Notes to the financial statements

### 11 Movement in funds (continued)

#### Restricted funds

*The Legal Education Foundation grant* – funding for empowering Scottish civil society influence on legal, constitutional and administrative change

*Network for Social Change* – funding for work around access to justice.

*Scottish Government for Lived Experience Board Grant* – facilitating the Board to give advice to the Scottish Government on development of the Human Rights Incorporation Bill.

*The Baring Foundation* – for facilitating a strong collective civil society voice on human rights frameworks in Scotland and at Westminster.

*Paul Hamlyn Foundation* – for project to strengthen the protection and realisations of migrants’ human rights in Scotland.

*Independent Human Rights Fund for Scotland* – a core funding grant to support work as Scotland’s civil society network dedicated to defending and promoting human rights through collective advocacy, resource sharing, and empowering community voices.

### 12 Analysis of net assets between funds

31 March 2025	Unrestricted General funds	Restricted funds	<b>Total</b>
	£	£	£
Fixed assets	888	894	<b>1,782</b>
Net current assets	52,015	46,043	<b>98,058</b>
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2025	52,903	46,937	<b>99,840</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

31 March 2024	Unrestricted General funds	Restricted funds	<b>Total</b>
	£	£	£
Fixed assets	1,332	1,341	<b>2,673</b>
Net current assets	24,904	16,310	<b>41,214</b>
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2024	26,236	17,651	<b>43,887</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>