

Human Rights Consortium Scotland

Report and financial statements
Year Ended 31 March 2023

Charity no. : SC050099

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Report of the trustees

The trustees present their report together with the financial statements for the year ended 31 March 2023.

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 8.

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 Consortium aims to enable a strong civil society voice to defend and promote human rights in Scotland, and to ensure that Scottish civil society organisations have the resources and understanding that they need to effectively defend human rights. These two aims are evident across all that we do, always working in partnership with others, and very often convening and leading collaborations. For example, we have done so in 2022-23 through:

- Hosting impactful meetings and events, notably very well-attended with positive feedback. Together with other issue-based events outlined below, these included events on relevant topics such as, but not limited to:
 - COVID-19 Public Inquiry.
 - Freedom of Information.
 - Space for members to share information about their work.
 - A conference on human rights leadership in June 2022 (122 participants).
 - An online discussion around the cost-of-living and human rights in October 2022.
 - Two practical in-person workshops around organisations sharing experience of taking a human rights-based approach.
 - An online and creative Human Rights Day event.
 - An online event 'Introduction to Independent Advocacy: defending and promoting human rights' organised with partner organisations, with over 100 participants, outlining the importance of advocacy for participation and for access to justice.
- Continuing to send a monthly e-newsletter with updates on human rights developments, increasing its reach to over 650 people.
- Communicating frequently and effectively through social media on Twitter, Facebook, and LinkedIn.
 - For example, our Twitter follower count increased to 2800 over this last year.
- Speaking at many events and conferences organised by other organisations such as Environmental Rights Centre for Scotland, North Lanarkshire Advocacy, Scottish Independent Advocacy Alliance (SIAA), Baring Foundation, and British Institute for Human Rights.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

- Developing and providing training, including to the Scottish Commission for People with Learning Disabilities and to Grampian Regional Equality Council (GREC).

Reach and Staffing

The Consortium now has 192 organisational members in our network, and over 190 individual supporters.

This year has seen a valuable increase in staffing with the appointment of a full-time Senior Policy Officer in early October 2022. We also successfully applied for a second grant from Paul Hamlyn Foundation in March 2023, that will enable us to begin the process of recruiting a part-time Human Rights Participation Officer in 2023/24.

Law and Policy

The Consortium has engaged in a number of key developments within Scotland that impact human rights:

1. A new human rights law for Scotland

The Scottish Government is developing enhanced human rights law within devolved competence and has committed to a Scottish Human Rights Bill being introduced within the current parliamentary session (by May 2026).

The Consortium has helped to lead, inform, and increase civil society engagement in the Bill's development in many ways, including:

- Membership of the Scottish Government Human Rights Bill Advisory Board.
- Co-convening with Amnesty International, a civil society incorporation working group, that has met monthly to share insights and expertise.
- Facilitating, on behalf of the Scottish Government, a Human Rights Bill Lived Experience Board. This Board is made up of 32 people of diverse backgrounds, who met online or in-person twelve times over this last year. Reports of each block of meetings are available on the Consortium [website](#).
- Commissioning and publishing, in partnership with Art 27 Scotland, a [report on the right to cultural life](#), authored by academics at the universities of Strathclyde and Glasgow. This report was launched at an online event for 196 people in March 2023, with a keynote address by Alexandra Xanthaki, the UN Special Rapporteur in the field of Cultural Rights.
- Holding a series of events in March 2023 on the 2-year anniversary of recommendations for the new human rights law being accepted by the Scottish Government.
- Coordinating joint civil society letters to Scottish Government Ministers related to the delay in the public consultation on the Bill, and the need for an early focus on implementation.

2. UN monitoring of UK record on human rights

We coordinated a [joint submission](#) from 15 organisations to the UN Committee on Economic and Social Rights, highlighting violations of these rights such as:

- The right to an adequate standard of living including issues around social security, housing, access to food, and access to housing.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

- The right to work including issues around the right to work for people seeking asylum, and systematic racism in the workplace.

We gave oral evidence to the Committee in Geneva in March 2023 and communicated widely about the resulting list of questions from the Committee. We have worked closely with organisations across the UK to share information and plan work together. The impact of both the written report and oral evidence was seen in a published [list of human rights issues/failings](#) from the UN to the UK Government.

3. Scotland's National Action Plan on Human Rights (SNAP) 2

We were a member of the SNAP 2 Leadership Panel, contributing to several sub-groups and meetings to develop 54 priority, collaborative and practical actions to make human rights a reality for more people in Scotland. SNAP 2 is available [online](#).

4. Access to human rights justice

We held seven workshops with people who have experienced or who are still experiencing barriers to getting human rights remedy, working closely with partner organisations to do so. These workshops provided invaluable insight, that we will collate and publish in two reports in the coming year. One of these reports will focus specifically on the experience and expertise that was highlighted.

5. UK human rights protections

This year has seen several highly concerning developments around human rights law at a UK-level.

Bill of Rights

- We were a member of the steering group of a UK coalition of organisations concerned about the **UK Bill of Rights** which would repeal and replace the Human Rights Act 1998.
- We held several meetings for Scottish civil society to ensure they understood the implications of what was being proposed in this Bill, including a half-day event for over 100 people in December 2022 around how we build support for human rights across Scotland.
- We supported the development of several joint briefings and letters to MPs and peers to raise concerns, and briefings for MSPs. This Bill has now been shelved by the UK Government.

Retained EU Law (Revocation and Reform) Bill (REUL)

- We are a member of the Project Advisory group for the UK Civil Society Alliance and worked with them to hold a webinar on content of the Queen's Speech in May 2022. We also worked closely with them to raise concerns about details of the **Retained EU Law (Revocation and Reform) Bill**. This Bill has now passed but with significant amendments to remove a proposed looming cliff-edge for rights protections.

We convened a small Scotland strategy group around the **Illegal Migration Bill**, produced a briefing for MSPs, and supported several joint statements and letters to raise concerns about the Bill's implications for the UK's role in protecting people's human right to seek protection and refuge.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

Together with the Civil Society Alliance, and partners from Wales and Northern Ireland, the Consortium led organisation of a two-day conference for UK wide civil society organisations in Edinburgh in November 2022, titled 'Championing a High Standards UK: A UK-wide civil society conference'. Over 80 participants benefitted from a number of excellent and insightful presentations and workshops from leading voices on rights protections at a UK level, with a keynote address by the then Cabinet Secretary for Social Justice, Housing and Local Government, Shona Robison. This conference also enabled valuable networking and sharing of expertise between organisations, to strengthen future collaborative working.

Governance and funding

This year has seen the Consortium diversify its grant funding, including from the Corra Foundation, the AB Charitable Trust, and the Baring Foundation, as well as ongoing funding from Joseph Rowntree Charitable Trust and Legal Education Foundation. We are extremely grateful for valuable advice and support from these funders. We also received a grant from the Scottish Government to facilitate a Lived Experience Board. We have recruited and inducted three new Board members and continue to develop our policies and processes to ensure that we are a human rights-based organisation.

FINANCIAL REVIEW

Total income for the year ended 31 March 2023 was £181,029 (2022: £117,504). £62,347 (2022: £28,800) received during the year was unrestricted and £118,682 (2022: £88,704) was restricted. Total expenditure for the year was £171,910 (2022: £144,936). The charity had a surplus for the year of £9,119 (2022: deficit £27,432).

Reserves policy

The charity's surplus stands at £68,519 (2022: £59,400) at the balance sheet date. At 31 March 2023, the charity holds restricted funds of £37,921 (2022: £47,737) (for more detailed information see Note 10) and unrestricted general funds of £30,598 (2022: £11,663).

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 unrestricted overheads (core running costs). Reserves required at the year ended 31 March 2023 were £10,853 (2022: £7,833). The current free reserves of the charity are £30,598 (2022: £11,663). 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.

Report of the trustees

FINANCIAL REVIEW (continued)

Plans for future periods

In coming months, we will:

- recruit additional staff and board members;
- work with UK wide partners to influence around the Bill of Rights;
- enable and encourage Scottish civil society to respond to the upcoming consultation on the Human Rights Incorporation Bill;
- carry out a significant piece of work with our members around access to justice; and
- continue to develop our website and resources for civil society around human rights.

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

The Board may, at any time, appoint any person to be a charity trustee, and they shall be appointed by majority vote at a board meeting.

The maximum number of trustees is 12 and minimum number is 3.

At the conclusion of each AGM, any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed during that period) shall retire from office and one third (to the nearest round number) out of the remaining charity trustees shall retire from office.

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: c/o Amnesty International
66 Hanover Street
Edinburgh
EH2 1EL

Trustees Aidan Collins, Chair
Catriona Finnie (resigned 26 May 2023), Treasurer
Jo Ozga
Lucy Katrin Mulvagh (re-appointed 4 August 2022), Vice Chair
Rosalind Tyler-Greig
Sofi Taylor (re-appointed 4 August 2022)
Sandra Stuart (re-appointed 4 August 2022)
Annamaria De Felice (appointed 28 November 2022)
Rebecca Zahn (appointed 28 November 2022)
Shruti Jain (appointed 22 November 2022)

Key Management Personnel Mhairi Snowden, Director

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 **25 October** 2023 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 2023 which are set out on pages 11 to 19.

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 Regulations
- have 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

Anne Campbell FCA
Chartered Accountant
Stripe Accountants Ltd
Edinburgh

30 October 2023

Statement of financial activities

		Unrestricted funds £	Restricted fund £	Year ended 2023 £	Year ended 2022 £
Income from:					
Donations	2	50,270	91,382	141,652	99,604
Charitable activities	3	3,000	27,300	30,300	17,900
Investments		77	-	77	-
Other		9,000	-	9,000	-
Total Income		<u>62,347</u>	<u>118,682</u>	<u>181,029</u>	<u>117,504</u>
Expenditure on:					
Charitable activities	4	(43,412)	(128,498)	(171,910)	(144,936)
Total Expenditure		<u>(43,412)</u>	<u>(128,498)</u>	<u>(171,910)</u>	<u>(144,936)</u>
Net income / (expenditure)		<u>18,935</u>	<u>(9,816)</u>	<u>9,119</u>	<u>(27,432)</u>
Transfers between funds	10	-	-	-	-
Net movement in funds		<u>18,935</u>	<u>(9,816)</u>	<u>9,119</u>	<u>(27,432)</u>
Reconciliations of funds:					
Total funds brought forward		<u>11,663</u>	<u>47,737</u>	<u>59,400</u>	<u>86,832</u>
Total funds carried forward	10,11	<u>30,598</u>	<u>37,921</u>	<u>68,519</u>	<u>59,400</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.

Balance Sheet

	Note	2023 £	2022 £
Current assets			
Debtors	8	21,712	107
Cash at bank and in hand		50,163	63,663
		<u>71,875</u>	<u>63,770</u>
Creditors: amounts falling due within one year	9	(3,356)	(4,370)
		<u>68,519</u>	<u>59,400</u>
TOTAL NET ASSETS		68,519	59,400
Funds			
Unrestricted funds: General	10	30,598	11,663
Restricted funds	10	37,921	47,737
		<u>68,519</u>	<u>59,400</u>
Total charity funds		68,519	59,400

Approved by the Board of Trustees on 25 October 2023 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 8.

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.

Notes to the financial statements

1 Accounting policies (continued)

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.

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.

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 2023	Year ended 2022
	£	£	£	£
Legal Education Foundation	-	70,382	70,382	52,323
AB Charitable Trust	15,000	-	15,000	-
Joseph Rowntree Charitable Trust	25,000	-	25,000	20,000
Corra Foundation	10,270	-	10,270	-
Network for Social Change	-	-	-	6,281
The Baring Foundation	-	21,000	21,000	21,000
	<u>50,270</u>	<u>91,382</u>	<u>141,652</u>	<u>99,604</u>

Income from donations was £141,652 (2022: £99,604) of which £50,270 (2022: £20,000) was unrestricted general and £91,382 (2022: £79,604) was restricted.

3 Income from charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2023	Year ended 2022
	£	£	£	£
Trading income	3,000	-	3,000	8,800
Scottish Government for Lived Experience Board performance-related grant	-	27,300	27,300	9,100
	<u>3,000</u>	<u>27,300</u>	<u>30,300</u>	<u>17,900</u>

Income from charitable activities was £30,300 (2022: £17,900) of which £3,000 (2022: £8,800) was unrestricted general and £27,300 (2022: £9,100) was restricted.

4 Expenditure on charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2023	Year ended 2022
	£	£	£	£
Staff Costs	18,195	70,522	88,717	60,446
Running Costs	24,107	57,976	82,083	83,410
Governance Costs				
External Scrutiny Services	774	-	774	756
Accounting Services	336	-	336	324
	<u>43,412</u>	<u>128,498</u>	<u>171,910</u>	<u>144,936</u>

Expenditure on charitable activities was £171,910 (2022: £144,936), of which £43,412 (2022: £31,332) was unrestricted general and £128,498 (2022: £113,604) was restricted.

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.

Notes to the financial statements

5 Net incoming resources

Net incoming resources are stated after charging:

	Year ended 2023	Year ended 2022
	£	£
Amounts payable to Independent Examiner:		
External scrutiny services	774	756
Accountancy services	2,496	2,983
	3,270	3,739
	3,270	3,739

6 Staff costs

	Year ended 2023	Year ended 2022
	£	£
Salaries and wages	79,049	54,468
Social security costs	2,554	1,076
Pension costs	7,114	4,902
	88,717	60,446
	88,717	60,446

No staff member earned more than £60,000 (excluding employer pension costs) (2022: none).

The Charity considers its key management personnel comprise the trustees and the Director. The total employment benefits (including employer pension contributions) of the key management personnel were £42,126 (2022: £39,715).

The average number of staff employed during the year was 3 (2022: 2).

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 £7,114 (2022: £4,902).

7 Trustees

The aggregate amount of trustees' remuneration in the current year is £nil (2022: £nil) and expenses £nil (2022: £75).

There were no related party transactions in the current year (2022: none).

Notes to the financial statements

8 Debtors and prepayments

	2023 £	2022 £
Prepayments and accrued income	21,712	107
	21,712	107

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,095	2,458
Taxation and social security	463	423
Other creditors	1,798	1,489
	3,356	4,370

10 Movement in funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
Restricted funds					
The Legal Education Foundation - 1	14,069	34,882	(48,951)	-	-
The Legal Education Foundation - 2	-	35,500	(14,829)	-	20,671
Network for Social Change	6,281	-	(4,978)	-	1,303
Scottish Government for Lived Experience Board Grant	6,587	27,300	(33,887)	-	-
The Baring Foundation	20,800	21,000	(25,853)	-	15,947
	47,737	118,682	(128,498)	-	37,921
Unrestricted funds					
General funds	11,663	62,347	(43,412)	-	30,598
Total funds	59,400	181,029	(171,910)	-	68,519

Notes to the financial statements

10 Movement in funds (continued)

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
Restricted funds					
The Legal Education Foundation	42,043	52,323	(80,297)	-	14,069
Scottish Government for All Our Rights In Law	5,689	-	(5,689)	-	-
Amnesty International- balance of TLEF grant	2,459	-	(2,459)	-	-
Amnesty International- balance of Paul Hamlyn Foundation grant for project delivery	18,742	-	(22,446)	3,704	-
Network for Social Change	-	6,281	-	-	6,281
Scottish Government for Lived Experience Board Grant	-	9,100	(2,513)	-	6,587
The Baring Foundation	-	21,000	(200)	-	20,800
	68,933	88,704	(113,604)	3,704	47,737
Unrestricted funds					
General funds	17,899	28,800	(31,332)	(3,704)	11,663
Total funds	86,832	117,504	(144,936)	-	59,400

Restricted funds

The Legal Education Foundation (1) and Amnesty International- balance of TLEF grant – funding for empowering civil society in Scotland to engage in Brexit-related constitutional change.

The Legal Education Foundation (2) grant – funding for empowering Scottish civil society influence on legal, constitutional and administrative change

Paul Hamlyn Foundation (delivered on behalf of Amnesty International UK) – funding for the Shared Ground Fund, to explore and test how new collaborations can secure further rights for people who have migrated to Scotland via influencing development of enhanced human rights framework.

Scottish Government for All Our Rights In Law – public engagement commissioned by the National Taskforce on Human Rights Leadership.

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.

Notes to the financial statements

11 Analysis of net assets between funds

31 March 2023	Unrestricted General funds	Restricted funds	Total
	£	£	£
Net current assets	30,598	37,921	68,519
Net assets at 31 March 2023	<u>30,598</u>	<u>37,921</u>	<u>68,519</u>

31 March 2022	Unrestricted General funds	Restricted funds	Total
	£	£	£
Net current assets	11,663	47,737	59,400
Net assets at 31 March 2022	<u>11,663</u>	<u>47,737</u>	<u>59,400</u>