

Charity Registration No. SC027711 (Scotland)

**ARTICLE 12 IN SCOTLAND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# ARTICLE 12 IN SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Ms P Nolan, Chairperson	(Appointed 21 November 2020)
Ms J Macrae, Treasurer	(Appointed 21 November 2020)
Ms N Hay, Co-Secretary	(Appointed 21 November 2020)
Ms K Belk, Co-Secretary	(Appointed 21 November 2020)

**Senior Management Team**

Mrs L Tammi (Interim to 1st October 2020)  
Ms E Cadger  
Ms L Drury

**Charity Number (Scotland)** SC027711

**Principal Address**

Unit 12 John Player Building  
Stirling Enterprise Park  
Stirling  
FK7 7RP

The charity is incorporated in Scotland.

**Independent Examiner**

Murray, Taylor LLP  
Chartered Certified Accountants  
10 Murray Lane  
Montrose  
Angus  
DD10 8LF

**Bankers**

Bank of Scotland  
31 High Street  
Montrose  
Angus  
DD10 8LT

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# ARTICLE 12 IN SCOTLAND

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# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

Established in 1996, *Article 12 in Scotland* works to equip some of the most marginalised young people with the skills and information necessary to empower them to operate as equal citizens at all levels of society. We undertake our work directly with young people and those who work with them, across Scotland, the UK and elsewhere in Europe via conferences, events and rights and equality based training courses/resources and indirectly via our website. This report is a summary of our key achievements in 2019-20, please visit our [Website](#) and [Facebook page](#) for a fuller picture of our work.

#### **Objectives**

*Article 12 in Scotland* works to make human rights and equality a reality for young people, particularly those young people who are marginalised from the mainstream, by:

- i) Providing environments for young people to meet through which human rights, equality and diversity issues and concerns can be explored and addressed;
- ii) Encouraging young people to improve the quality of life for themselves and others and promote greater understanding of the human rights of young people;
- iii) Providing opportunities for young people to become involved in educational activities which enable them to build their social capital and the social capital of others;
- iv) Creating opportunities for the voice of young people to be heard and given due weight and attention by key decision makers at local, national and international level.

Our purposes, as recorded in our constitution, are to promote the benefit of young people [particularly, but not exclusively, those who are seldom reached] in Scotland by advancing formal and non-formal education and furthering health and wellbeing according to the underpinning principles of international human rights conventions and charters and domestic equality and diversity legislation relevant to young people.

# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Achievements and performance

##### Summary of Key activities

This report is written against the backdrop of the COVID-19 pandemic and the resulting lockdowns and social restrictions which have been in place throughout the 2020-2021 year covered by this report, and indeed the uncertainty posed by ongoing BREXIT negotiations – both of which have impacted on our ability to forward plan beyond the next 12-18 months. Funders have worked with the sector by way of an extension of current funding packages into Autumn 2021 and Spring 2022, however, there still remains a feeling of uncertainty for the future, across the sector. The COVID-19 pandemic has presented us with a whole new set of challenges, mainly the need to transfer our learning and development work, and our *UNCRC* Reporting Process work online. This has been a steep learning curve for us as an organisation, but that said, we are content with what we have achieved in this period of unprecedented uncertainty and challenge.

*Article 12 in Scotland* has also appointed two new National Co-ordinators: namely Beth Cadger and Leslie Drury. Beth has overall responsibility for Policy, Research, Editorial, and Administration. Leslie has overall responsibility for Learning and Development and External Relations.

*Articles 12 in Scotland's* activities are reflective of the work plan agreed by the board at their annual strategy meeting.

#### 1. Researching the needs and concerns of young people relating to human rights and equality and presenting the outcomes to key decision makers at local, national and international level

##### The *UNCRC* Reporting Process

The UK opted into the simplified procedure for reporting in August 2019. Its first review under the new procedure will take place in 2021-22. The new simplified procedure allows for two stages of submission from NGOs, Civil Society Organisations [CSOs] and other agencies. The first stage involves The *CRC Committee* sending the government a request for specific information, known as the List of Issues Prior to Reporting [LOIPR]. This asks the government about measures and developments relating to the implementation of the *UNCRC* and the two Optional Protocols. NGOs, CSOs and so on can submit key issues to be included in the LOIPR via a written statement or brief report. *Article 12 in Scotland* submitted a report to the *Committee* in October 2020 for consideration. In addition to this, we have responded to *Scottish Government* consultations to the *UNCRC [Incorporation] [Scotland] Bill*, from both an organisational perspective, and from the perspective of a young person, and contributed to the *Equalities and Human Rights Committee's* Third Sector panel on the *UNCRC [Incorporation] [Scotland] Bill*.

We are currently gathering the required data for the second stage of the Reporting Process, and as with previous reporting processes, *Article 12 in Scotland* is working to ensure that the voice of some of the most marginalised young people in Scottish society is heard and amplified at national and supranational level. These include marginalised groups such as: disabled young people, young Gypsy/Travellers, care-experienced young people, and young people experiencing homelessness.

Despite the challenges of the pandemic, we remain on track to have the required data for our report to the *Committee on the Rights of the Child*, due in Spring 2022. We have had to completely change our previous practice for gathering data, and we will continue to work fluidly over the coming months in order to reach as many marginalised young people living in Scotland as possible.

We have developed online data gathering resources such as surveys, infographics and questionnaires, our virtual *UNCRC* Awareness-Raising Workshop, created awareness-raising videos for our social media platforms and produced our '*UNCRC* for Beginners' teaching pack, which can be used either by ourselves, or via our partner organisations. We also continue to offer tailored online discussions to any interested/relevant group or organisation working with marginalised young people in Scotland. We will be running our surveys and workshops until at least the end of October 2021 in order to gather as much data as possible.

# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 2. Building the Capacity and Social Capital of Young Gypsy/Travellers

With lives and learning being disrupted by COVID-19, support for young Gypsy/Travellers has been more important than ever. One of our key successes this year has been the development of our Online Learning Platform, which will become a core element of our work throughout the pandemic and beyond. The need to move and deliver our learning and development programmes online has been a labour-intensive task as many of the young people had neither access to, nor experience of, digital devices or online learning and therefore required high levels of one-to-one support. We received additional funding from the *Scottish Government* for workforce time, and funding from *Foundation Scotland*, *Falkirk Council*, *Roadside Futures* via the *Moving for Change Pilot* and the *National Lottery* to purchase digital devices and data sims; this has enabled our work to remain stable, and we continue to seek funding to acquire digital devices, data, and training for young Gypsy/Travellers in order to stay connected to their learning and the wider world – whatever their circumstances.

Throughout the COVID-19 social restrictions, we have directly engaged 41 young Gypsy/Travellers from across Scotland in formal and non-formal learning and development programmes. These programmes have included: intense one-to-one tutoring and group work support including basic literacy, numeracy, communications, online safety, health and wellbeing, ICT, external courses and employability/work readiness. Additional support for parents, carers and wider family relations has also been required – and given – at times. We have been pleased to see continued engagement with young male Gypsy/Travellers throughout the year. Our online learning work has also enabled us to create a virtual classroom which brings young people from across Scotland together – this is not only good for learning under current circumstances, but also important for mental health and wellbeing. We are looking forward to when social restrictions are lifted and we can resume this work face-to-face.

Learners progression is closely monitored through official course and programme monitoring forms and course assessments. Young people engaging in first steps learning or informal learning programmes evaluate their learning through the 'Road to Achievement' resource.

Many of the young people we engage with have little or no secondary education and therefore do not have evidence of core skills normally attained in formal schooling and which are often a requirement for gaining a college place or an apprenticeship. Our programmes and courses are aimed at addressing this gap.

As part of our Community Development Traineeship for young Gypsy/Travellers who have not been able to complete secondary education, a member of *Article 12 in Scotland's* workforce has completed the SCQF Community Development Work course. This course consists of 7 modules at level 8 where, amongst other things, the learner must demonstrate an understanding of the underpinning theories of Community Development and demonstrate their competence through practice evidence and written work. This is a professional qualification meaning the individual is now qualified to practice as a Community Learning and Development Worker and is now engaged by *Article 12 in Scotland* as such.

Two members of *Article 12 in Scotland* workforce completed their SCQF Assessor qualification and one member their SCQF Internal Verifier qualification meaning that we now have the capacity to plan, manage, assess and verify the whole learning and development programme. Given that trust and relationships are key to engaging young Gypsy/Travellers in learning and development this is an important outcome.

As a member of the Gypsy/Traveller COVID-19 Task Group [a joint initiative of the *Scottish Government*, *COSLA*, *NHS Scotland* and relevant Third Sector organisations] we have engaged young Gypsy/Travellers in the design and production of information videos and infographics and in the running of the 'Gypsy/Travellers Scotland: Public Information Service' Facebook page which is managed and monitored by *Article 12 in Scotland*: this page has become the 'go to' place for information and has had a reach of over 160,000, with 636 core followers during the past year.. This continues to be a source for any messaging on health concerns/COVID-19 updates, which includes mental health initiatives such as the 'Clear Your Head' campaign.

# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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We actively participate in partner work focussed on the *Scottish Government's* 'Improving the Lives of Scotland's Gypsy/Travellers Action Plan 2019 -21', advocating for work on topics such as access to education, mental health provision, and housing - enabling us to gain a wider view of the situation of Gypsy/Travellers during the pandemic. Additionally, working in partnership with organisations, departments and agencies from across Scotland and the United Kingdom, such as: the *Scottish Government*; the *Equalities and Human Rights Committee at the Scottish Parliament*; *The Cabinet Office*; the *National Taskforce for Human Rights UNCERD [UN Convention on the Elimination of All Forms of Racial Discrimination]* Reference Group; *Perth and Kinross, Stirling, Edinburgh City, Falkirk and Highland Councils*; *COSLA*; *MECOPP*; *PAS*; *STEP*; *TCV*; *Stirling University* and *The Clan MacPherson Museum*, we have facilitated and supported young people's contributions to local, national and international consultations, trainings and events on young people's human rights and equality issues.

*Article 12 in Scotland* participated in the Collective Leadership Group [CLG] Report on the impact of COVID-19 on marginalised young people by running a Gypsy/Traveller Children, Young People and Families Focus Group for the *Children's Rights and Participation Team* at the *Scottish Government*. We contributed to the larger report with the perspectives of our young Gypsy/Traveller participants, and a major component of this was the effect on mental health during the COVID-19 lockdowns.

We worked with *NHS* representatives and met with the *Scottish Government* Mental Health Division surrounding mental health support for young Gypsy/Travellers and their families. From these meetings and after consultation with young Gypsy/Travellers, a paper was drafted proposing options/ solutions for improving the mental health and well-being of young Gypsy/Travellers [aged 5-25 years] and their families.

#### 2.1 Awareness Raising

##### Gypsy Roma Traveller History Month 2020

GRTHM started in the London borough of Brent in June 2001. It is a way of raising awareness of these communities and their contributions to society and to challenge negative stereotyping and prejudices. The concept was established in Scotland in 2016 by *Article 12 in Scotland* and partners via awareness raising events in Aberdeen. Gypsy, Roma, Traveller History Month is now a national event and has endorsement from the *Scottish Government*.

Due to the COVID-19 pandemic and resulting social restrictions, the decision was made to move all content online for GRTHM 2020, with funding in place from the *Scottish Government* to make this possible. Contributions from across the GRT community in Scotland saw a wealth of information and entertainment available for people to view, learn and enjoy from their own homes on the GRTHM website [<https://grthm.scot/>] which is managed by *Article 12 in Scotland* in partnership with *MECOPP*. With total hits of 498,222 extremely positive feedback, and visitors from as far afield as Canada, Russia and New Zealand, GRTHM 2020 was a resounding success. The main benefit to moving content online, outwith the fact that in doing so allowed GRTHM to take place during a global pandemic, is the ability for visitors to be able to return to view content as they wish. We hope to build on the site in the coming years, creating an online archive; GRTHM has, with appropriate support and funding, the potential to become a 'living' histography of Gypsy, Roma, Traveller communities in Scotland and this is something the key partners will be looking to develop in the medium to longer term.

##### Financial review

The charity has made a surplus of £9,618 compared to the surplus of £13,073 achieved last year. As a result of the surplus the fund values have increased from £83,384 to £93,002. This is made up of a general fund of £3,964 and a restricted fund value of £89,038.

##### Reserves policy

The Trustees seek to hold unrestricted reserves sufficient to cover 3 months of operational expenditure.

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# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Principal funding sources**

Principal funding sources for the reporting period are: the *Scottish Government* and *National Lottery Community Fund*.

### **Risk factors**

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **FUTURE DEVELOPMENTS**

We are in receipt of core funding to March 2022 and have recently made application to funders to take us to March 2024, we will know the outcome of these applications by July 2021. We have recently been awarded project funding to March 2024. We will direct this, and future funds, to further developing our work as set out in our key objectives including, but not exclusive to, the following areas:

Continue to undertake research to identify the needs and concerns of young people relating to human rights and equality and presenting the outcomes to key decision makers at local, national and international level;

Continue to build the capacity and social capital of young Gypsy/Travellers so that they may compete for learning, training and work on a basis of equality;

Continue to raise awareness and understanding of human rights and equality amongst young people, and those who work with young people, through the production of rights-based information and the delivery of events, seminars and conferences.

### **Structure, governance and management**

The Charity is a Scottish Charitable Incorporated Organisation and the purpose and administration arrangements are set out in our constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Watson, Chairperson	(Resigned 13 October 2020)
Mr D Quinn, Treasurer	(Resigned 13 October 2020)
Ms P Nolan, Chairperson	(Appointed 21 November 2020)
Ms L Drury, Secretary	(Resigned 4 October 2020)
Ms J Macrae, Treasurer	(Appointed 21 November 2020)
Ms N Hay, Co-Secretary	(Appointed 21 November 2020)
Ms K Belk, Co-Secretary	(Appointed 21 November 2020)

### **Recruitment and appointment of trustees**

*Article 12 in Scotland* is governed by a board of trustees. The board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting. Under the requirements of our constitution, at the conclusion of each AGM any charity trustees appointed during the period since the preceding AGM shall retire from office. A charity trustee who retires from office at the conclusion of an AGM shall be eligible for re-appointment at the next board meeting.

### **Organisational structure**

*Article 12 in Scotland* has a board of trustees of up to eight members who are responsible for the strategic direction and policy of the organisation. A scheme of delegation is in place and the day-to-day responsibility for the delivery of the work rests with the National Co-ordinators.



# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### *Induction and training of trustees*

Most board members are already familiar with the practical day to day work of our organisation; however, all members are invited to attend board meetings before being formally appointed. All new board members are provided with training and information relevant to their needs. This includes trustee skills training, and copy of our constitution, relevant reports and resources and current and future work plans.

The Trustees report report was approved by the Board of Trustees.

*Pauline Nolan*

**Ms P Nolan, Chairperson**  
Trustee  
Dated: 25 September 2021

*Jennifer Macrae*

**Ms J Macrae, Treasurer**  
Trustee  
Dated:25 September 2021

# ARTICLE 12 IN SCOTLAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ARTICLE 12 IN SCOTLAND

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I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 8 to 17.

#### **Respective responsibilities of Trustees and examiner**

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.


#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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



Robert Sim F.C.C.A  
Murray, Taylor LLP  
Chartered Certified Accountants  
10 Murray Lane  
Montrose  
Angus  
DD10 8LF

Dated: 25 September 2021

## ARTICLE 12 IN SCOTLAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income and endowments from:</b>							
Donations and legacies	3	53,000	181,437	234,437	53,398	167,065	220,463
Other income	4	167	-	167	-	-	-
<b>Total income</b>		<b>53,167</b>	<b>181,437</b>	<b>234,604</b>	<b>53,398</b>	<b>167,065</b>	<b>220,463</b>
<b>Expenditure on:</b>							
Raising funds	5	9,892	-	9,892	8,196	131	8,327
<b>Charitable activities</b>	<b>6</b>	<b>47,189</b>	<b>167,905</b>	<b>215,094</b>	<b>55,518</b>	<b>143,545</b>	<b>199,063</b>
<b>Total resources expended</b>		<b>57,081</b>	<b>167,905</b>	<b>224,986</b>	<b>63,714</b>	<b>143,676</b>	<b>207,390</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(3,914)</b>	<b>13,532</b>	<b>9,618</b>	<b>(10,316)</b>	<b>23,389</b>	<b>13,073</b>
Fund balances at 1 April 2020		7,878	75,506	83,384	18,194	52,117	70,311
<b>Fund balances at 31 March 2021</b>		<b>3,964</b>	<b>89,038</b>	<b>93,002</b>	<b>7,878</b>	<b>75,506</b>	<b>83,384</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ARTICLE 12 IN SCOTLAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Property, plant and equipment	10		12,818		10,834
<b>Current assets</b>					
Cash at bank and in hand		80,514		75,069	
<b>Current liabilities</b>	11	(330)		(2,519)	
Net current assets			80,184		72,550
<b>Total assets less current liabilities</b>			93,002		83,384
<b>Income funds</b>					
Restricted funds	12		89,038		75,506
Unrestricted funds			3,964		7,878
			93,002		83,384

The financial statements were approved by the Trustees on 25 September 2021

*Pauline Nolan*

Ms P Nolan, Chairperson  
Trustee

*Jennifer Macrae*

Ms J Macrae, Treasurer  
Trustee

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

All expenditure is recognized once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	-	-	-	398	-	398
Grant income	53,000	181,437	234,437	53,000	167,065	220,065
	<u>53,000</u>	<u>181,437</u>	<u>234,437</u>	<u>53,398</u>	<u>167,065</u>	<u>220,463</u>

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

Corra Foundation	53,000	-	53,000	53,000	-	53,000
National Lottery	-	107,169	107,169	-	107,065	107,065
Dormant Accounts	-	50,940	50,940	-	43,900	43,900
Falkirk Council	-	16,050	16,050	-	16,100	16,100
Foundation Scotland	-	3,964	3,964	-	-	-
Friends Families A	-	-	-	-	-	-
Moving for Change	-	1,560	1,560	-	-	-
MECOPP	-	1,554	1,554	-	-	-
	-	200	200	-	-	-
	<u>53,000</u>	<u>181,437</u>	<u>234,437</u>	<u>53,000</u>	<u>167,065</u>	<u>220,065</u>

### 4 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Other income	167	-
	<u>167</u>	<u>-</u>

### 5 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
<u>Fundraising and publicity</u>				
Advertising	3,742	2,046	131	2,177
Other fundraising costs	6,150	6,150	-	6,150
	<u>9,892</u>	<u>8,196</u>	<u>131</u>	<u>8,327</u>
	<u>9,892</u>	<u>8,196</u>	<u>131</u>	<u>8,327</u>



# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Charitable activities

	Core funding 2021 £	Core funding 2020 £
Depreciation and impairment	4,283	3,624
Agency host fees	600	600
Professional fees	181,498	154,544
Insurance	1,632	1,557
Room hire and seminar costs	8,203	9,524
Motor and travel expenses	258	12,591
Rent	-	769
Staff training	16	3,078
Repairs and maintenance	-	322
Telephone	6,343	6,397
Computer costs	5,686	1,489
Printing, postage and stationery	3,113	996
Sundries	531	666
Bank charges	135	110
	<u>212,298</u>	<u>196,267</u>
Share of governance costs (see note 7)	2,796	2,796
	<u>215,094</u>	<u>199,063</u>
<b>Analysis by fund</b>		
Unrestricted funds	47,189	55,518
Restricted funds	167,905	143,545
	<u>215,094</u>	<u>199,063</u>

### 7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Independent Examination fee	-	2,796	2,796	-	2,796	2,796
	<u>-</u>	<u>2,796</u>	<u>2,796</u>	<u>-</u>	<u>2,796</u>	<u>2,796</u>
Analysed between Charitable activities	-	2,796	2,796	-	2,796	2,796
	<u>-</u>	<u>2,796</u>	<u>2,796</u>	<u>-</u>	<u>2,796</u>	<u>2,796</u>

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 9 Employees

There were no employees during the year.

### 10 Property, plant and equipment

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2020	56,236
Additions	6,267
	<hr/>
At 31 March 2021	62,503
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2020	45,402
Depreciation charged in the year	4,283
	<hr/>
At 31 March 2021	49,685
	<hr/>
<b>Carrying amount</b>	
At 31 March 2021	12,818
	<hr/>
At 31 March 2020	10,834
	<hr/> <hr/>

### 11 Current liabilities

	2021 £	2020 £
Other payables	330	2,519
	<hr/> <hr/>	<hr/> <hr/>

## ARTICLE 12 IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Young Gypsy / Travellers	52,117	167,065	(143,676)	75,506	181,437	(167,905)	89,038

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 13 Analysis of net assets between funds

	Unrestricted fund	Restricted	Total
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Property, plant and equipment	5,517	7,301	12,818
Current assets/(liabilities)	(1,553)	81,737	80,184
	<u>3,964</u>	<u>89,038</u>	<u>93,002</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).