

Charity registration number SC027711 (Scotland)

ARTICLE 12 IN SCOTLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ARTICLE 12 IN SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Ms P Nolan, Chairperson
Ms J Macrae, Treasurer
Ms N Hay, Secretary
Ms K Belk, Secretary
Mrs L Tammi-Connelly, Honorary Chair (Appointed 21 November 2021)

Senior Management Team Ms L Drury
Ms E Cadger

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

TRUSTEES REPORT REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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 2021-22, 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.

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TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Summary of Key activities

This report is written against the continuing backdrop of the COVID-19 pandemic and the resultant limitations we have faced as a result. Funders have once again worked with the sector by way of an extension of our current core funding package into Spring 2023, 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 continue much of 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 – and additionally, the positives that have become apparent throughout this time, namely being able to work with young Gypsy/Travellers from across Scotland online; skilling up these young people on the use of digital technology and maintaining engagement during times where face-to-face work may not always have been possible.

We have also been pleased to welcome Lynne Tammi-Connelly into her new role as Honorary Chairperson of *Article 12 in Scotland's* Board of Trustees.

Article 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 2022-23. 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 [which *Article 12 in Scotland* submitted to the *Committee* in October 2020].

We have continued to engage with young people and staff from our partner organisations/more widely to contribute to the *UNCRC* Reporting Process, [now due December 2022]; we have participated in relevant online opportunities, responded to calls for oral/written submissions to governments and other agencies [with particular regards to the *UNCRC (Incorporation) (Scotland) Bill*] and participated in various virtual meetings and panels as they arise: for example, the *Equality Unit* at the *Scottish Government*, continued consultation with the *Cabinet Office's* consultation on *Voter ID*, research with the *Centre for the Study of Human Rights Law* at *Strathclyde University* and so on – ensuring the voices of the young people we represent are heard and amplified at the decision-making level, and given due weight and consideration. *Article 12 in Scotland* also delivered *UNCRC* awareness-raising training to Third Sector organisations such as *Inspire Scotland*, and also provided training to 60 practitioners from *COSLA [Convention of Scottish Local Authorities]*/NHS/GTLOs [Gypsy/Traveller Liaison Officers], and workers from the Third Sector regarding the *UNCRC*/rights of children and young people: young Gypsy/Travellers' views of their rights were drawn from our previous work/consultations to introduce a rights-based approach to practitioners and those in contact with Gypsy/Traveller children and young people through the *COSLA* Negotiated Stopping Pilot. Additionally, we produced a resource for the *Scottish Children's Reporters Administration* regarding Article 12 of the *UNCRC* and how this may be implemented into working practice, which was published in their winter newsletter to all staff. We have facilitated the engagement of young Gypsy/Travellers in a number of consultations regarding their rights within the *UNCRC* in relation to: the pandemic/subsequent recovery; design of Gypsy/Traveller sites and the new *National Youth Work Strategy*, and contributed to Third Sector reports such as the *State of Children's Rights Report* from *Together*.

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TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We have continued to work with our online data gathering resources such as surveys [and expanded this to include staff working with marginalised children and young people], infographics and questionnaires, our virtual *UNCRC* Awareness-Raising Workshop, producing awareness-raising videos for our social media platforms [which have seen a large amount of online engagements] and produced our 'UNCRC For Beginners' teaching pack, which can be used either by ourselves, or via our partner organisations. We also continue our offer of 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 Summer 2022 in order to gather as much data as possible in line with the new deadline for the *UNCRC* Reporting Process.

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*; amplifying the voices of marginalised young people across Scotland, including: young Gypsy/Travellers, care-experienced young people [including those living in the Scottish Islands, LGBTQIA+ young people, young Homeless people and young Dyslexic people. 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.

Additionally, we embarked on our Peer Education Project, a new project focused on skilling up Peer Educators from the young Gypsy/Traveller community via paid-recruitment to support Community Development Workers in designing and delivering the programme of work and to mentor newly recruited young Gypsy/Travellers through their learning and development experiences and learning about their rights within the *UNCRC*.

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 is, as ever, of key importance. *Article 12 in Scotland* continues to support young people from the Gypsy/Traveller community with opportunities for capacity-building, formal/non-formal education, community advocacy and peer education - focusing on building-capacity in young Gypsy/Travellers so they may have access to further educational opportunities, training, apprenticeships and so on, enabling them to improve their future prospects and future employment/self-employment opportunities.

Many of the young people we engage with have little or no secondary education and therefore do not have evidence of the 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. Co-produced with the young people, our projects are designed to develop and/or enhance participant identified soft-skills [e.g. communication, negotiation, presentation, assertiveness]; core hard-skills [such as literacy, numeracy, ICT, entrepreneurship, community-outreach skills]; awareness of the *UNCRC*, human rights and equality, and health and wellbeing. Young people's 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.

Via our Digital Support work [and in order to address the digital inequalities experienced by the Gypsy/Traveller community], and with funding from the *Scottish Government* for digital devices and data SIMS, we have directly supported 58 young Gypsy/Travellers [and offered wider support to their families, siblings and care-givers] from across Scotland in digital-training for formal and non-formal learning and vocational work [primarily] online – on a one-to-one basis via our Online Learning Platform, helping these young people to stay engaged and connected to the wider world – whatever their circumstances. We continue to source and create learning resources to meet their expressed learning needs. 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. 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.

In addition to our continuing YGTL work [Young Gypsy/Travellers' Lives], our three-year project launched during the summer of 2021 - 'Education by the Roadside' - has expanded our Learning and Development offer/ additional support to young Gypsy/Travellers living remotely/rurally/'shifting' [travelling around] in the North-East of Scotland and the Highlands. We also secured funding for and launched two further exciting new projects at the beginning of 2022 - our Peer Education project, and 'Deekin to Jan'. The peer educators have been undergoing training in peer education, community engagement, the *UNCRC* and their rights, and other hard/soft skills.

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TRUSTEES REPORT REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

As the peer educators work within their community, they will be providing meaningful support and examples of success to their peers, gaining meaningful work experience for future employment, and increasing confidence as they 'give back' to their community. 'Deekin to Jan' [a name chosen by young Gypsy/Travellers which translates to 'Looking to Learn'] launched in March 2022 and is currently in the phase of recruiting beneficiaries, 'Deekin to Jan' is a partnership project with The Conservation Volunteers and aims to support young Gypsy/Travellers aged 11-14 in the Falkirk area. These young people will learn practical skills and qualifications while visiting, learning about, and actively conserving natural heritage sites across Falkirk. They will also learn about and share their own cultural heritage while undertaking confidence-building, team-work and emotional intelligence training activities.

Article 12 in Scotland continues to lead in advocacy work with and for young Gypsy/Travellers; examples of this include: participating at the Evidence Panel regarding government support of the Gypsy/Traveller community for the *Equalities Human Rights & Civil Justice Committee*; presenting findings of our work at various conferences and meetings; participating in consultations; joining coalitions with like-minded organisations ensuring real grass-root representation at decision-making level; continued partnership/participation with the *COSLA Negotiated Stopping Pilot*; continuing membership of the Gypsy/Traveller Cross Party Group and other relevant *Scottish Government* groups; facilitating media-bodies; facilitating focus groups; attending events and conferences to support and represent our work and the young people we work with and for.

We led a consultation with young Gypsy/Travellers regarding their lived-experience of the COVID-19 pandemic for the Collective Leadership Group established by the *Children and Families Directorate* at the *Scottish Government* to consider the response and recovery to the pandemic for the most vulnerable children, young people and families in Scotland. Via our facilitation, a young Gypsy/Traveller participated in the consultation for the Gypsy/Traveller Site Design Guide developed in consultation with the Gypsy/Traveller community to establish standards of best practice for the *Scottish Government* and *COSLA* when providing site accommodation for the community. We are leading an equalities consultation with young Gypsy/Travellers for the development of the new National Youth Work Strategy at the request of the *Scottish Government*, *Education Scotland* and *YouthLink Scotland*. *Article 12 in Scotland* facilitated involvement from members of the Gypsy/Traveller community [a young person and their mother] alongside relevant partners to update the current interpretation of Jamie MacPherson, acknowledging and celebrating his Traveller heritage – this work was carried out in partnership with *The Clan MacPherson Museum* and other partners.

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 continued the management of the Task Group Facebook page ['Gypsy/Traveller Scotland: Public Information Service']. This continues to be a source for any messaging on health concerns/COVID-19 updates.

Article 12 in Scotland actively participates in partner work across local and national governments, local authorities, public bodies and third sector organisations; advocating for rights and equality, and access to education, mental health provision, site provision and so on. Working in partnership with organisations, departments, agencies from across Scotland and the United Kingdom, we continue to facilitate and support young people's contributions to local, national and international consultations, trainings and events on young people's human rights and equality issues.

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TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2.1 Awareness Raising

Gypsy Roma Traveller History Month 2021

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*.

Gypsy/Roma/Traveller History Month [GRTHM] took place during the month of June 2021: Due to the continuation of the COVID-19 pandemic, the decision was made to keep all content online again for *GRTHM* 2021. 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://www.grthm.scot/>] which is managed by *Article 12 in Scotland* in partnership with *MECOPP [Minority Ethnic Carers of Older People Project]*.

This year saw over 30 digital events, which included: films, audio recordings, podcasts, artwork, poetry, lectures, family history and personal memoirs; artwork and writing from young people engaged with *Article 12 in Scotland* and a written piece by an adult engaged with *Article 12 in Scotland* [in coalition with other partners]. Contributors included Gypsy/Traveller community members such as author/storyteller Jess Smith, academics Rhona Ramsay and Ioanida Costache, *Gairloch Museum, Clan MacPherson Museum*, and other local/national Scottish partners. *GRTHM* 2021 was a great success, with total visits: 4,445; page views; 31,576 and total hits: 414,039. We hope to build on the site in the coming years, creating an online archive/'living' historiography of GRT communities in Scotland, increasing appreciation and awareness of this long-standing and important heritage.

Financial review

The charity has made a surplus of £47,956 compared to the surplus of £9,618. As a result of the surplus the fund values have increased from £93,002 to £140,958. This is made up of a general fund of £6,451 and a restricted fund value of £134,507.

Important note on surplus funds: 2021-2022

We received numerous 'lump sum' payments from the *Equality Unit* at the *Scottish Government* during the period covered by this report. These payments were made for specific pieces of work, such as our Digital Support work [providing young Gypsy/Travellers with digital devices and data and supporting them – and their families – in their use and in online learning]; our Gypsy/Traveller Peer Education Project [skilling up Peer Educators to support Community Development Workers in designing and delivering the programme of work and to mentor newly recruited young Gypsy/Travellers through their learning and development experiences and learning about their rights within the *UNCRC*]; and additionally funds which are being used to retain *Article 12 in Scotland* workers while more long-term funding is being sourced. These lump sum payments for these key pieces of work - and worker retention during these uncertain times - cover time-frames that differ from our own financial year – which has resulted in a large surplus at the end of the financial year 2021-2022. This money is all spoken for and will be spent on over the timescales agreed with the *Equality Unit* over the financial year 2022-2023.

Reserves policy

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

Principal funding sources

Principal funding sources for the reporting period are the Scottish Government, Moving for Change and National Lottery Community Fund.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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TRUSTEES REPORT REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

FUTURE DEVELOPMENTS

We are in receipt of core funding to March 2023 and have recently made application to funders to take us to March 2025, we hope to know the outcome of these applications by December 2022. We have recently been awarded project funding to into 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 P Nolan, Chairperson

Ms J Macrae, Treasurer

Ms N Hay, Secretary

Ms K Belk, Secretary

Mrs L Tammi-Connelly, Honorary Chair (Appointed 21 November 2021)

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.

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.

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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

Pauline Nolan

Ms P Nolan, Chairperson
Trustee
Dated: 19 December 2022

Jennifer Macrae

Ms J Macrae, Treasurer
Trustee
Dated: 19 December 2022

ARTICLE 12 IN SCOTLAND

STATEMENT OF TRUSTEES REPORT RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are responsible for preparing the Trustees Report Report and the 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARTICLE 12 IN SCOTLAND

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 9 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

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

Dated: 19 December 2022

ARTICLE 12 IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	Notes	2022	2022	2022	2021	2021
		£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	53,000	139,465	192,465	53,000	234,437
Other income	4	16	-	16	167	167
Total income		<u>53,016</u>	<u>139,465</u>	<u>192,481</u>	<u>53,167</u>	<u>234,604</u>
<u>Expenditure on:</u>						
Raising funds	5	6,150	-	6,150	9,892	9,892
Charitable activities	6	<u>41,683</u>	<u>90,466</u>	<u>132,149</u>	<u>47,189</u>	<u>215,094</u>
Other	10	2,696	3,530	6,226	-	-
Total expenditure		<u>50,529</u>	<u>93,996</u>	<u>144,525</u>	<u>167,905</u>	<u>224,986</u>
Net income for the year/ Net movement in funds		2,487	45,469	47,956	(3,914)	9,618
Fund balances at 1 April 2021		<u>3,964</u>	<u>89,038</u>	<u>93,002</u>	<u>7,878</u>	<u>83,384</u>
Fund balances at 31 March 2022		<u>6,451</u>	<u>134,507</u>	<u>140,958</u>	<u>3,964</u>	<u>93,002</u>

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

All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	11		4,942		12,818
Current assets					
Cash at bank and in hand		136,332		80,514	
Current liabilities	12	(316)		(330)	
Net current assets			136,016		80,184
Total assets less current liabilities			140,958		93,002
Income funds					
Restricted funds	13		134,507		89,038
Unrestricted funds			6,451		3,964
			140,958		93,002

The financial statements were approved by the Trustees on 19 December 2022

Pauline Nolan

Jennifer Macrae

Ms P Nolan, Chairperson
Trustee

Ms J Macrae, Treasurer
Trustee

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Article 12 in Scotland is a Scottish Charitable Incorporated Organisation, with its principal charity address at Unit 12, John Player Building, Stirling Enterprise Park, Stirling.

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. 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.

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 Income

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.

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

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).

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Grant income	53,000	139,465	192,465	53,000	181,437	234,437
Grants receivable for core activities						
Corra Foundation	53,000	-	53,000	53,000	-	53,000
National Lottery	-	-	-	-	107,169	107,169
Dormant Accounts	-	33,244	33,244	-	50,940	50,940
Falkirk Council	-	-	-	-	16,050	16,050
Foundation Scotland	-	-	-	-	3,964	3,964
Friends Families A Moving for Change	-	13,107	13,107	-	1,560	1,560
MECOPP	-	-	-	-	1,554	1,554
Scottish Government	-	92,324	92,324	-	200	200
Youthlink Scotland	-	790	790	-	-	-
	53,000	139,465	192,465	53,000	181,437	234,437

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	16	167

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	3,742
Other fundraising costs	6,150	6,150
Fundraising and publicity	6,150	9,892
	6,150	9,892

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Raising funds (Continued)

6 Charitable activities

	Core funding 2022 £	Core funding 2021 £
Depreciation and impairment	1,650	4,283
Agency host fees	600	600
Professional fees	105,066	181,498
Insurance	1,375	1,632
Room hire and seminar costs	7,005	8,203
Motor and travel expenses	450	258
Staff training	-	16
Telephone	4,539	6,343
Computer costs	7,152	5,686
Printing, postage and stationery	327	3,113
Sundries	993	531
Bank charges	196	135
	<u>129,353</u>	<u>212,298</u>
Share of governance costs (see note 7)	2,796	2,796
	<u>132,149</u>	<u>215,094</u>
Analysis by fund		
Unrestricted funds	41,683	47,189
Restricted funds	90,466	167,905
	<u>132,149</u>	<u>215,094</u>

7 Support costs

	Support costs £	Governance costs £	2022		Governance costs £	2021 £
			Support costs £	£		
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 2022

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

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other

	Unrestricted funds 2022	Restricted funds 2022	Total £ 2022	Total £ 2021
Net loss on disposal of tangible fixed assets	2,696	3,530	6,226	-
	<u>2,696</u>	<u>3,530</u>	<u>6,226</u>	<u>-</u>

11 Property, plant and equipment

	Fixtures and fittings £
Cost	
At 1 April 2021	62,503
Disposals	(52,367)
At 31 March 2022	<u>10,136</u>
Depreciation and impairment	
At 1 April 2021	49,685
Depreciation charged in the year	1,650
Eliminated in respect of disposals	(46,141)
At 31 March 2022	<u>5,194</u>
Carrying amount	
At 31 March 2022	<u>4,942</u>
At 31 March 2021	<u>12,818</u>

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Current liabilities

	2022 £	2021 £
Other payables	316	330

13 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
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	31 March 2022 £
Young Gypsy / Travellers	75,506	181,437	(167,905)	89,038	139,465	(93,996)	134,507

14 Analysis of net assets between funds

	Unrestricted fund £	Restricted £	Total £
Fund balances at 31 March 2022 are represented by:			
Property, plant and equipment	2,113	2,829	4,942
Current assets/(liabilities)	4,338	131,678	136,016
	<u>6,451</u>	<u>134,507</u>	<u>140,958</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).