

Charity registration number SC027711 (Scotland)

**ARTICLE 12 IN SCOTLAND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# ARTICLE 12 IN SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms P Nolan, Chairperson Ms J Macrae, Treasurer Mrs L Tammi-Connelly, Honorary Chair Ms J Battis (Appointed 11 December 2023)
<b>Senior Management Team</b>	Ms L Drury Ms E Cadger
<b>Charity number (Scotland)</b>	SC027711
<b>Principal address</b>	Unit 12 John Player Building Stirling Enterprise Park Stirling FK7 7RP
<b>Independent examiner</b>	Murray Taylor Audit Limited 10 Murray Lane Montrose Angus DD10 8LF
<b>Bankers</b>	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 2024

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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)" (effective 1 January 2019).

#### **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 and the UK, 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 2023-24, 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 2024

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### Achievements and performance

#### Summary of Key activities

This report is written, once again, against the backdrop of the funding shortage facing the Third-Sector, and the 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 2025, however, there still remains a feeling of uncertainty for the future across the sector. The COVID-19 pandemic 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 was a steep learning curve for us as an organisation, but that said, we are content with what we continue to achieve in this period of 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 across our projects – indeed, we have found the results of our efforts during COVID-19 to move our work fully online ensure optimal participation; we also continue our awareness-raising work surrounding the *UNCRC* and other rights-based legislation.

*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

Our focus over this reporting period was to engage our own young people, further ensuring their voices are heard on the matters that impact them the most. All our young people are skilled up on the *UNCRC* and other rights-based legislation. Indeed, one of our key roles as an organisation is to advocate for the inclusion of young Gypsy/Travellers' rights as an ethnic minority. We incorporate the *UNCRC* into all our work and it forms a part of each project's core teachings, activities and ethos.

We have created teaching resources which we make freely available to our partner organisations, public bodies and other interested parties. We regularly participate in consultations and other calls for information with our partner organisations, the *CRC* and with our colleagues at the *Scottish Government*. When working with young Gypsy/Travellers, and indeed any young person, we ensure they receive our human rights awareness raising and *UNCRC* workshops and lesson plans. At present we are in consultation with young Gypsy/Travellers involved with *Article 12 in Scotland* to gather their views on the most recent Concluding Observations, with a report based on these findings being published in early 2025.

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

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. This work not only addresses gaps in education and work experience, but improves physical, emotional and mental health outcomes.

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.

Along with our support of young Gypsy/Travellers throughout Scotland [as described above], we also have focused projects within *Young Gypsy/Travellers' Lives: Education at the Roadside, Deekin to Jan, and Pathways to Wellbeing*, described below.

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## ARTICLE 12 IN SCOTLAND

### TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### Education at the Roadside:

*Education at the Roadside* reaches young people who are 'shifting' and living roadside in North-East Scotland and the Scottish Highlands—bringing opportunities to the young people and families living in remote or rural areas that are reached by formal services less often. This pilot aims to build the capacity of young Gypsy/ Travellers to address gaps in their education and work experience - enabling them to gain new skills and knowledge which will help them to get a new job or start a business.

We have been awarded an advance payment from *Moving for Change* in order to extend *Education at the Roadside* for a further year – highlighting the success of this innovative project.

#### Deekin to Jan:

Our pilot project *Deekin to Jan* [a name chosen by young Gypsy/Travellers which translates to 'Looking to Learn'] has successfully launched its delivery of the programme in partnership with *The Conservation Volunteers* providing support for young Gypsy/Travellers aged 11-16 in the Falkirk area. These young people have learned practical skills and qualifications for future employment while visiting, learning about, and actively conserving natural heritage sites across Falkirk. They have also learned about and shared their own cultural heritage while undertaking confidence building, teamwork, and emotional intelligence training activities. We are proud to say that we have received overwhelmingly positive feedback from the young people and their families, with participants eager to continue with the programme and new young people regularly on-boarded. We are currently looking to expand the programme through new funding.

#### Pathways to Wellbeing:

At our last reporting, we had successfully retained our full team - and have done so once again - and we're looking to expand through new funding opportunities during the next reporting cycle. We were able to achieve this by joining the partnership *Pathways to Wellbeing* lead by *Mental Health Foundation*; this project has continued to increase our capacity to support young Gypsy/Travellers and allowed us to develop the career capacity of the member of the Gypsy/Traveller community who is in the role. The *Pathways to Wellbeing* partnership provides mental wellbeing training for our staff with the aim to improve wellbeing for both those working within our organisation and our beneficiaries from an ethnic minority community. During this partnership we aim to improve our policies and procedures to give these changes longevity.

Further activities include: identifying key families living roadside or in temporary accommodation which would benefit from a 'Cost of Living Crisis Fund Grant' from *Moving For Change*. *Article 12 in Scotland* received £1200 in December 2023, and divided the money into 6 equal amounts of £200 to be gifted to each family to help with rising costs and necessities for their children. We continue our ongoing partnership with *Falkirk Libraries* to engage young Gypsy/Travellers with digital learning and accessing library resources. We have participated in round-table discussion with the Children and Young People's Commissioner Scotland to inform the Strategic Plan for the next four years. We continue direct programme-partnership with *The Conservation Volunteers/Deekin to Jan* project. We facilitated an education workshop at a conference for the UK-wide *Moving for Change* network, and are now taking lead on a cluster-group. We continue our ongoing partnership with *MECOPP* and *STEP* to support/promote the Gypsy/Traveller community through an inter-referral system and programmes such as: Community Health Workers, Family Support Workers and *Gypsy Roma Traveller History Month*. We are a participant in relevant *Scottish Government* groups and roundtables which effect the Gypsy/Traveller community, such as Community Conversations meetings, Ministerial working group and Cross-Party Group. We have partnered with *Dundee University* (advisory) for the Community Health Matters project evaluation. The key difference we are making is to the capacity/wellbeing of young Gypsy/Travellers. This has been achieved, mainly, through access to learning/development programmes relevant to their expressed needs; we are consistently seeing an increase in their confidence and capacity, improving their core skills and connecting with work training and further learning opportunities. We have seen sustained engagement with young men in the community, something that has been difficult for organisations to achieve in the past. Following a successful transition in which we provided devices/digital training during the Covid-19 lockdowns, we are now continuing learning/vocational work in a hybrid format of in-person/online - a method welcomed by the young Gypsy/Travellers we work with.

# ARTICLE 12 IN SCOTLAND

## TRUSTEES REPORT REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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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.

#### 2.1 Awareness Raising

##### **Gypsy Roma Traveller History Month 2023**

*Gypsy Roma Traveller History Month [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* took place during the month of June 2023: we were delighted to see a continued return to previous formats, with a mix of both online and in-person events to enjoy. 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 and hosted by *Article 12 in Scotland*. Coordinated by *Article 12 in Scotland*, *GRTHM* was again very successful with a real mix of on-line events and once again, a return to in-person workshops/ events. Contributions from the Gypsy/Traveller community showcased poems, paintings, traditional songs, crafts, family history and photos, and interviews. The *Gypsy Roma Traveller History Month* website has, over the past four years, grown to be a significant archive of Gypsy Roma and Traveller history and culture. This year saw an array of events, showcasing a wealth of creative and culturally important content. Please see our 2023 archive to view *GRTHM 2023* in full.

#### **Financial review**

The charity has made a surplus of £15,258 compared to the deficit of £6,236. As a result of the surplus the fund values have increased from from £134,720 to £149,978. This is made up of a general fund of £44,585 and a restricted fund value of £105,393.

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

#### **Important note on surplus funds: 2023-2024**

We had received a 'lump sum' payment from the *Equality Unit* at the *Scottish Government* during the previous period covered by this report. This payment, alongside a previous surplus from the *Equality Unit*, and funding from additional sources, which we were given permission to extend into the next financial year, was made to enable specific pieces of work and to retain *Article 12 in Scotland* workers while more long-term funding is being sourced. These lump sum payments cover time-frames that differ from our own financial year – and which 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. Additionally, as previously noted, we received an advance payment from *Moving for Change* in order to extend our *Education at the Roadside* project into 2025.

#### **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 2024

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#### **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.

#### **FUTURE DEVELOPMENTS**

We are currently in receipt of core funding to March 2025, which will enable us to continue running and will cover the majority of our essential running costs. The rest will be met from management fees from our project funding.

We have been awarded project funding to into 2025, and are currently working to extend this once again.

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**

*Article 12 in Scotland* is a Scottish Charitable Incorporated Organisation and the purposes 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

(Resigned 2 October 2023)

Mrs L Tammi-Connelly, Honorary Chair

Ms J Battis

(Appointed 11 December 2023)

#### **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-coordinators.



## ARTICLE 12 IN SCOTLAND

### TRUSTEES REPORT REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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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.

##### **Statement of Trustees report responsibilities**

The Trustees are responsible for preparing the Trustees 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.

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

*Pauline Nolan*

**Ms P Nolan, Chairperson**

Trustee

Dated: 14/12/2024

*Jennifer Macrae*

**Ms J Macrae, Treasurer**

Trustee

Dated: 14/12/2024

# 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 2024, 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 Audit Limited  
Chartered Certified Accountants  
10 Murray Lane  
Montrose  
Angus  
DD10 8LF

Dated: 18/12/24

## ARTICLE 12 IN SCOTLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	65,800	112,223	178,023	55,650	117,251	172,901
<b>Total income</b>		<u>65,800</u>	<u>112,223</u>	<u>178,023</u>	<u>55,650</u>	<u>117,251</u>	<u>172,901</u>
<b>Expenditure on:</b>							
Raising funds	4	6,150	-	6,150	6,150	-	6,150
Charitable activities	5	28,500	128,115	156,615	42,516	130,473	172,989
<b>Total expenditure</b>		<u>34,650</u>	<u>128,115</u>	<u>162,765</u>	<u>48,666</u>	<u>130,473</u>	<u>179,139</u>
<b>Net income/(expenditure) and movement in funds</b>		31,150	(15,892)	15,258	6,984	(13,222)	(6,238)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		13,435	121,285	134,720	6,451	134,507	140,958
<b>Fund balances at 31 March 2024</b>		<u>44,585</u>	<u>105,393</u>	<u>149,978</u>	<u>13,435</u>	<u>121,285</u>	<u>134,720</u>

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 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	11		4,466		4,157
<b>Current assets</b>					
Trade and other receivables	12	-		1,139	
Cash at bank and in hand		145,784		129,660	
		<u>145,784</u>		<u>130,799</u>	
<b>Current liabilities</b>	13	(272)		(236)	
<b>Net current assets</b>			<u>145,512</u>		<u>130,563</u>
<b>Total assets less current liabilities</b>			<u>149,978</u>		<u>134,720</u>
<b>Net assets excluding pension liability</b>			<u>149,978</u>		<u>134,720</u>
			<u><u>149,978</u></u>		<u><u>134,720</u></u>
<b>The funds of the Charity</b>					
Restricted income funds	14		105,393		121,285
Unrestricted funds			44,585		13,435
			<u>149,978</u>		<u>134,720</u>
			<u><u>149,978</u></u>		<u><u>134,720</u></u>

The financial statements were approved by the Trustees on 14/2/24

*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 2024

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#### 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 or grantors 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 2024

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#### 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 2024

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### 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.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **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.

#### 1.10 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.

# ARTICLE 12 IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Grant income	65,800	112,223	178,023	55,650	117,251	172,901
	<u>65,800</u>	<u>112,223</u>	<u>178,023</u>	<u>55,650</u>	<u>117,251</u>	<u>172,901</u>
<b>Grants receivable for core activities</b>						
Corra Foundation	55,650	-	55,650	55,650	-	55,650
National Lottery - History Month Website	-	-	-	-	7,559	7,559
Dormant Accounts	-	33,244	33,244	-	33,244	33,244
Mental Health Foundation	-	6,275	6,275	-	12,475	12,475
Lankelly Chase Foundation	-	-	-	-	18,000	18,000
Friends Families A Moving for Change	-	51,976	51,976	-	13,107	13,107
TCV Scotland	-	17,728	17,728	-	12,666	12,666
Scottish Government	5,000	3,000	8,000	-	20,200	20,200
Youthlink Scotland	150	-	150	-	-	-
The Robertson Trust	5,000	-	5,000	-	-	-
	<u>65,800</u>	<u>112,223</u>	<u>178,023</u>	<u>55,650</u>	<u>117,251</u>	<u>172,901</u>

#### 4 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<b>Fundraising and publicity</b>		
Other fundraising costs	6,150	6,150
	<u>6,150</u>	<u>6,150</u>



## ARTICLE 12 IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Charitable activities

	Core funding 2024 £	Core funding 2023 £
Depreciation and impairment	1,492	1,388
Agency host fees	600	600
Professional fees	130,370	138,860
Insurance	1,060	1,055
Room hire and seminar costs	7,571	6,979
Telephone	6,508	5,769
Computer costs	1,680	12,810
Printing, postage and stationery	635	70
Sundries	2,360	686
Bank charges	85	86
Digital marketing	1,458	1,890
	<u>153,819</u>	<u>170,193</u>
Share of governance costs (see note 6)	2,796	2,796
	<u>156,615</u>	<u>172,989</u>
<b>Analysis by fund</b>		
Unrestricted funds	28,500	42,516
Restricted funds	128,115	130,473
	<u>156,615</u>	<u>172,989</u>

#### 6 Support costs

	Support costs £	Governance costs £	2024 Support costs		Governance costs £	2023 £
			£	£		
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 2024

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<b>7 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	1,492	1,388
	<u>          </u>	<u>          </u>

#### 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:

	<b>2024</b>	<b>2023</b>
	Number	Number
Total	-	-
	<u>          </u>	<u>          </u>

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

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 11 Property, plant and equipment

	<b>Fixtures and fittings</b>
	£
<b>Cost</b>	
At 1 April 2023	10,739
Additions	1,801
	<u>          </u>
At 31 March 2024	12,540
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 April 2023	6,582
Depreciation charged in the year	1,492
	<u>          </u>
At 31 March 2024	8,074
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2024	4,466
	<u>          </u>
At 31 March 2023	4,157
	<u>          </u>

## ARTICLE 12 IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 12 Trade and other receivables

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	1,139
	<u>          </u>	<u>          </u>

#### 13 Current liabilities

	2024	2023
	£	£
Other payables	272	236
	<u>          </u>	<u>          </u>

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Young Gypsy / Travellers	121,285	112,223	(128,115)	105,393
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
Young Gypsy / Travellers	134,507	117,251	(130,473)	121,285
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	13,435	65,800	(34,650)	44,585
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
General funds	6,451	55,650	(48,666)	13,435
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## ARTICLE 12 IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### 16 Analysis of net assets between funds

	Unrestricted fund	Restricted	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Property, plant and equipment	1,527	2,939	4,466
Current assets/(liabilities)	43,058	102,454	145,512
	<u>44,585</u>	<u>105,393</u>	<u>149,978</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).