

Charity registration number SC027711 (Scotland)

ARTICLE 12 IN SCOTLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ARTICLE 12 IN SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms P Nolan, Chairperson Ms J Macrae, Treasurer Mrs L Tammi-Connelly, Honorary Chair Ms J Battis
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
Independent examiner	Murray Taylor Audit Limited 10 Murray Lane Montrose Angus DD10 8LF
Bankers	Bank of Scotland 31 High Street Montrose Angus DD10 8LT

ARTICLE 12 IN SCOTLAND

CONTENTS

	Page
Trustees Report report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 18

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 219).

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 2024-25, 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.

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 2025

Achievements and performance

SUMMARY OF KEY ACHIEVEMENTS

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. *Scottish Government* has, once again, worked with the sector by way of an extension of our current core funding package into Spring 2026, and with an additional grant from the *Independent Human Rights Fund for Scotland*, this maintained our ability to cover our ever-increasing core running costs. Nonetheless, there still remains a feeling of uncertainty for the future across the sector. We continue to run on a hybrid basis, offering both online and in-person support to the young people we work with – and for. We are proud 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 and in-person; skilling up these young people on the use of digital technology, and maintaining engagement across our projects – indeed, we continue to see the results of our efforts during the pandemic to move our work fully online, continues to ensure optimal participation and allow for flexibility in delivery and meeting the needs of our participants; both methods improve not only the capacity and social capital of young Gypsy/Travellers, but also their self-esteem and mental well-being by engaging and participating. We also continue our core remit of 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 continue 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 during the next financial year.

Roadside Futures: Human Rights Defenders

Article 12 in Scotland received project funding from *Moving for Change* in May 2024 for our *Roadside Futures: Human Rights Defenders [HRD] Project*. This project aims to empower young Gypsy/Travellers to understand, claim, and act on their Human Rights under the *UNCRC*, and places *Article 12 in Scotland* as the lead-organisation, empowering young Gypsy/Travellers to have their voices heard at local, national and – ultimately via participation in the next *UNCRC* Reporting Process - international levels, and to further cascade this knowledge to their wider peer-group within the Gypsy/Traveller community. The *UNCRC* is at the heart of this project, and we are so pleased to have been identified as the key organisation in Scotland with the capacity to empower and promote the inherent rights of young Gypsy/Travellers as laid out in the *UNCRC* and other human rights charters; sharing our knowledge and experience – not only with the young Gypsy/Travellers and the wider Gypsy/Traveller community, but with a wealth of professionals and policy makers.

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Many participants have experienced discrimination, school exclusion, or digital poverty, leaving them disconnected from mainstream services and the decision-making that affects their lives. *Roadside Futures: Human Rights Defenders* recognises these inequalities and responds by building confidence, rights awareness, and leadership skills - enabling young Gypsy/Travellers to become active Human Rights Defenders within their communities and in national policy discussions.

This project exemplifies the Empowerment Principle by building young Gypsy/Travellers' capacity to act as Human Rights Defenders. It directly develops agency and leadership, helping young people move from awareness to advocacy. It is trauma-informed and culturally grounded, recognising barriers such as discrimination and exclusion. It supports free expression and association, enabling young people to speak up and organise collectively, and ensures information is accessible through creative and peer-led learning. By embedding empowerment in every aspect of delivery, *Article 12 in Scotland* ensures young Gypsy/Travellers are not passive recipients of services, but active agents of change - shaping the future of rights practice in Scotland.

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

Support for young Gypsy/Travellers is, as ever, at the heart of all of our work and projects. *Article 12 in Scotland* continues to support young people from the Gypsy/Traveller community with opportunities for capacity-building, formal and 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 or 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], and our *Roadside Futures: Human Rights Defenders* project detailed in section 1, we also have focussed projects within our *Young Gypsy/Travellers' Lives* 'umbrella' – projects which often offer whole family support, and support to the wider community: *Education at the Roadside*, *Deekin to Jan*, and *Pathways to Wellbeing*, described below.

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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-project 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 were awarded an advance payment from *Moving for Change* in order to extend *Education at the Roadside* for a further year into 2025 - highlighting the success of this innovative project.

Deekin to Jan:

Deekin to Jan [a name chosen by young Gypsy/Travellers which translates to 'Looking to Learn'] supports young Gypsy/Travellers aged 11-16 in the Falkirk area. These young people have learned practical skills and qualifications for future employment, alongside also learning about and sharing their own cultural heritage while undertaking confidence building, teamwork, and emotional intelligence training activities. We are proud to say that we have continued to receive overwhelmingly positive feedback from the young people and their families.

Pathways to Wellbeing:

Pathways to Wellbeing lead by *Mental Health Foundation* has continued to increase our capacity to support young Gypsy/Travellers and allowed us to continue 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 workers 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 continue to improve our policies and procedures to give these changes longevity.

Further activities across the 2024-2025 financial year include:

- *Article 12 in Scotland* attended a large knowledge-sharing event with the *Moving for Change* network, where we promoted our knowledge and work with the *UNCRC*;
- We continue our ongoing partnership with *Falkirk Libraries* delivering workshops to engage young Gypsy/Travellers with digital learning and accessing library resources, and creating displays promoting the culture and history of the Gypsy/Traveller community, with resources created by our young people showcasing their culture, and discussing the discrimination they face;
- Continued engagement and partnership with other Third Sector organisations in order to support and 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 participate in relevant *Scottish Government* groups and roundtables which effect the Gypsy/Traveller community, such as Community Conversations meetings, Ministerial Working Group and the Cross-Party Group.
- Continued coordination and administration of the online archive for *Gypsy Roma Traveller History Month 2024*;
- We have continued to see sustained/increased engagement with young men in the community, something that has been difficult for organisations to achieve in the past;
- We have worked with primary teachers in rural areas to upskill their knowledge and practice around the *UNCRC*, and we have shared our in-house resources for teaching;
- Within the Highlands and Islands, our work includes: regular participation and advice to the umbrella *Gypsy Travellers Improving Lives Delivery [GtILD] Group*; advisory work with the *NHS*; regular participation with the Planning Power Workshops run by the *University of Edinburgh* and the *Cairngorms National Park*; and partnership work with *Highland Council*, *Mikey's Line*, *Moray Council*'s Unauthorised Encampments department and other organisations and local schools;
- *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 and 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.

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The key difference we are making is to the capacity and 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/capacity, improving their core skills/connecting with work training/further learning opportunities. We have seen sustained engagement with young men. We continue our learning/vocational work in a hybrid format of in-person and online - a method welcomed by our young Gypsy/Travellers. Both formats improve not only the capacity/social capital of young Gypsy/Travellers, but also their self-esteem and mental well-being by engaging/participating in something meaningful, positive and impactful to their own future life-paths.

2.1 Awareness Raising

Gypsy Roma Traveller History Month 2024

GRTHM started in the London borough of Brent in June 2001. It is a way of raising awareness of Gypsy, Roma and Traveller 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 2024: we were delighted to see a continued return to previous formats, with a mix of both online and in-person events to enjoy once again. Contributions from across the Gypsy Roma and Traveller community in Scotland saw a plenty of information and entertainment available for people to view, learn and enjoy from their own homes on the GRTHM website - which is managed and hosted by *Article 12 in Scotland*. Coordinated by *Article 12 in Scotland*, was again a success – with a particular highlight for ourselves being our displays in libraries across the Falkirk network which promoted the culture and history of the Gypsy/Traveller community, with resources created by our young people showcasing their culture, and discussing the discrimination they face.

The *Gypsy Roma Traveller History Month* website has, over the past five years, grown to be a significant archive of Gypsy Roma and Traveller history and culture: please see our website to view GRTHM 2024's online events and information: <https://www.grthm.scot/>

Financial review

The charity has made a surplus of £25,027 compared to the surplus of £15,258. As a result of the surplus the fund values have increased from from £149,978 to £175,005. This is made up of a general fund of £41,490 and a restricted fund value of £133,515.

Principal funding sources for the reporting period are the Scottish Government, Moving for Change The Robertson Trust and The Independent Human Rights Fund for Scotland.

Important note on surplus funds: 2024-2025

Due to the nature of running *Article 12 in Scotland* across numerous funding streams, we once again are in receipt of various grants with a differing financial year to our own; resulting in a 'surplus' of funds for the current financial year 2024-2025. This surplus is all spoken for in terms of core, worker and project running costs over the lifetime of these specific grants. Additionally, as previously noted in our Annual Report for the financial year 2023-2024, 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.

Principal funding sources

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

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2026 from the *Scottish Government* and to December 2027 from the *Independent Human Rights Fund for Scotland*, the combination of both of these grants will enable us to continue running and will cover most of our essential running costs. The rest of these core costs will be met from management fees from our project funding.

We have been awarded project funding to the end of 2025, with a grant for general running costs for projects awarded until August 2027 – we are currently working to extend our project funding once again, and are continually searching for longer-term funding streams which provide more stability to both our young people, and our team.

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

Mrs L Tammi-Connelly, Honorary Chair

Ms J Battis

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-ordinator.

ARTICLE 12 IN SCOTLAND

TRUSTEES REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Ms Pauline Nolan
Ms P Nolan, Chairperson
Trustee
Dated: 20/12/2025

Ms Jennifer Macrae
Ms J Macrae, Treasurer
Trustee
Dated: 20/12/2025

ARTICLE 12 IN SCOTLAND

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 2025, which are set out on pages 9 to 18.

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 Charities Accounts (Scotland) Regulations 2006. 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 seeking 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: 22/2/25

ARTICLE 12 IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	25,000	132,633	157,633	65,800	112,223	178,023
Total income		<u>25,000</u>	<u>132,633</u>	<u>157,633</u>	<u>65,800</u>	<u>112,223</u>	<u>178,023</u>
Expenditure on:							
Raising funds	4	-	-	-	6,150	-	6,150
Charitable activities	5	28,095	103,435	131,530	28,500	128,115	156,615
Other expenditure	10	-	1,076	1,076	-	-	-
Total expenditure		<u>28,095</u>	<u>104,511</u>	<u>132,606</u>	<u>34,650</u>	<u>128,115</u>	<u>162,765</u>
Net income/(expenditure) and movement in funds		<u>(3,095)</u>	<u>28,122</u>	<u>25,027</u>	<u>31,150</u>	<u>(15,892)</u>	<u>15,258</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>44,585</u>	<u>105,393</u>	<u>149,978</u>	<u>13,435</u>	<u>121,285</u>	<u>134,720</u>
Fund balances at 31 March 2025		<u>41,490</u>	<u>133,515</u>	<u>175,005</u>	<u>44,585</u>	<u>105,393</u>	<u>149,978</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 2025

	Notes	2025	2024
		£	£
Fixed assets			
Property, plant and equipment	12	3,658	4,466
Current assets			
Cash at bank and in hand		171,347	145,784
Current liabilities	13	-	(272)
Net current assets		171,347	145,512
Total assets less current liabilities		175,005	149,978
The funds of the Charity			
Restricted income funds	14	133,515	105,393
Unrestricted funds	15	41,490	44,585
		175,005	149,978

The financial statements were approved by the Trustees on

Ms Pauline Nolan
Ms P Nolan, Chairperson
Trustee

Ms Jennifer Macrae
Ms J Macrae, Treasurer
Trustee

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 Basis of preparation

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 2025

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 2025

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 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Grant income	25,000	132,633	157,633	65,800	112,223	178,023
<hr/>						
Grants receivable for core activities						
Corra Foundation	-	50,000	50,000	55,650	-	55,650
Dormant Accounts	-	-	-	-	33,244	33,244
Mental Health Foundation	-	6,250	6,250	-	6,275	6,275
Friends Families A Moving for Change	-	20,733	20,733	-	51,976	51,976
TCV Scotland	-	-	-	-	17,728	17,728
Scottish Government	-	55,650	55,650	5,000	3,000	8,000
Youthlink Scotland	-	-	-	150	-	150
The Robertson Trust	25,000	-	25,000	5,000	-	5,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	25,000	132,633	157,633	65,800	112,223	178,023
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<hr/>		
Fundraising and publicity		
Other fundraising costs	-	6,150
	<hr/>	<hr/>

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Core funding 2025 £	Core funding 2024 £
Depreciation and impairment	1,219	1,492
Agency host fees	-	600
Professional fees	106,252	130,370
Insurance	1,177	1,060
Room hire and seminar costs	8,283	7,571
Telephone	6,783	6,508
Computer costs	1,901	1,680
Printing, postage and stationery	33	635
Sundries	1,532	2,360
Bank charges	96	85
Digital marketing	1,458	1,458
	128,734	153,819
Share of governance costs (see note 6)	2,796	2,796
	131,530	156,615
Analysis by fund		
Unrestricted funds	28,095	28,500
Restricted funds	103,435	128,115
	131,530	156,615

6 Support costs

	Support costs £	Governance costs £	2025 Support costs £	2025 Governance costs £	2024 Governance costs £	2024 £
Independent Examination fee	-	2,796	2,796	-	2,796	2,796
	—	—	—	—	—	—
	-	2,796	2,796	-	2,796	2,796
	—	—	—	—	—	—
Analysed between Charitable activities	-	2,796	2,796	-	2,796	2,796
	—	—	—	—	—	—

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,760	2,760
Depreciation of owned property, plant and equipment	1,219	1,492
Loss on disposal of property, plant and equipment	1,076	-
	<hr/>	<hr/>

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:

	2025	2024
	Number	Number
Total	-	-
	<hr/>	<hr/>

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

10 Other

	Restricted funds	Total
	£	£
Net loss on disposal of tangible fixed assets	1,076	-
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	1,076	-
	<hr/>	<hr/>

11 Taxation

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

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Property, plant and equipment

	Fixtures and fittings £
Cost	
At 1 April 2024	12,540
Additions	1,487
Disposals	(3,405)
	<hr/>
At 31 March 2025	10,622
Depreciation and impairment	
At 1 April 2024	8,074
Depreciation charged in the year	1,219
Eliminated in respect of disposals	(2,329)
	<hr/>
At 31 March 2025	6,964
Carrying amount	
At 31 March 2025	3,658
	<hr/>
At 31 March 2024	4,466
	<hr/>

13 Current liabilities

	2025 £	2024 £
Other payables	-	272

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Young Gypsy / Travellers	105,393	132,633	(104,511)	133,515
Previous year:				
At 1 April 2023 £	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Young Gypsy / Travellers	121,285	112,223	(128,115)	105,393

ARTICLE 12 IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	44,585 =====	25,000 =====	(28,095) =====	41,490 =====
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	13,435 =====	65,800 =====	(34,650) =====	44,585 =====

16 Analysis of net assets between funds

	Unrestricted fund £	Restricted £	Total £
Fund balances at 31 March 2025 are represented by:			
Property, plant and equipment	1,145	2,513	3,658
Current assets/(liabilities)	40,345	131,002	171,347
	41,490 =====	133,515 =====	175,005 =====

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).