

CITIZENS RIGHTS PROJECT

**Company number SC 561815
Charity registration number SC051204**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

**James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
EDINBURGH
EH20 9QH**

**Reference and Administrative Details
for the year ended 31 March 2026**

Company number: SC 561815

Charity registration number: SC051204

Directors / Trustees:

Marek Lazarowicz (Chair)
Christian Albuisson
Davide Bargna
Kenneth Campbell
Wioleta Ilendo
Andreia Serban
Eleni Kepelian
Graham Blythe
Anda Griveteanu (appointed 25 July 2025)
Dorota Peszkowska (resigned 21 August 2025)
Pawel Kopec (appointed 21 May 2026)

Independent Examiner:

Christopher Spalding C.A. (ICAS)
James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
Edinburgh
EH20 9QH

Registered Office:

Room G7, St Margarets House
151 London Road
Edinburgh
EH7 6AE

Governing Document: Memorandum and Articles of Association

**Report of the Directors
For the year ended 31 March 2026**

The Trustees who are also the Directors present their annual report and financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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).

Charitable purposes and activities

The company became a charity on 18 August 2021. The charity's objects are as follows:

- The advancement of citizenship or community development.
- The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity.
- The prevention or relief of poverty.
- The advancement of education.
- The company has power to do anything which is calculated to further its objects or is conducive or incidental to doing so.

In pursuit of those objectives, we provide information, advice and support for EU/EEA/Swiss citizens in Scotland about their rights after Brexit. In particular, we provide regulated immigration advice (at OISC Level 1, restricted to EU Settlement Scheme only) to such citizens. We also provide information and support about their access and entitlement to other public services, and their rights generally. We also connect with other groups and organisations working with the European citizens community, and support members of that community to take part in the wider Scottish community.

Summary of the main achievements of the charity

During 2025/26, Citizens Rights Project continued its evolution from an organisation established to address the consequences of Brexit for EU citizens into a broader migrant-led organisation tackling the interconnected challenges of immigration status, poverty, digital exclusion and structural inequalities affecting migrant communities in Scotland. While Brexit-related immigration issues remain the main focus of our work, our experience increasingly demonstrates that migration status cannot be considered in isolation. Access to welfare, housing, employment, healthcare and digital services are all closely interconnected, requiring holistic and culturally competent support to ensure migrants are able to exercise their rights and participate fully in society.

- We provided support in 817 new cases across our EU Settlement Scheme (EUSS), Welfare, and eVisa services. Of these, almost 31% required direct one-to-one intervention, while the remainder were handled as general queries. In addition, we continued working on a significant number of cases carried over from previous years, with a further 87 immigration cases (eVisa and EUSS) and 17 welfare cases remaining open from 2024/25. Citizens Rights Project remained one of the leading specialist organisations in Scotland providing support under the EUSS and although the overall number of EUSS cases has declined since the immediate post-Brexit period, the cases reaching us are increasingly complex and often involve multiple and interconnected issues relating to immigration status, poverty, digital exclusion and access to public services. Nearly one in five (18%) clients seeking direct EUSS support were undocumented, demonstrating that vulnerable migrants continue to face significant barriers in securing their rights. Late applications remained a major area of work, accounting for 21% of direct EUSS cases (27% in the previous year), while almost half (46%) involved supporting people to move from pre-settled to settled status. Across our migration services, we continued to support a high proportion of vulnerable and racialised migrants. Around 79% of direct EUSS clients had at least one identified vulnerability, rising to 88% in our eVisa service and 76% in our welfare service. Our experience also reinforced the close interaction between immigration status and poverty. Through our welfare work, we continued to see how pre-settled status and other forms of insecure status can create barriers to accessing benefits, housing and other forms of support, highlighting the importance of providing joined-up, migrant-led advice services.
- Our Welfare and Link Service became a key element of our work and demonstrated the importance of providing migrant-led, multilingual support that many mainstream agencies are unable to offer. The service highlighted the complex interaction between immigration status, digital exclusion, access to public funds and wider issues of poverty, housing, employment and health. In particular, many cases involved people with pre-settled status who experienced difficulties accessing benefits and housing support, reflecting concerns identified in wider research on ethnic minority EU citizens in the UK. Through our casework and partnerships, we continued to identify and document systemic barriers affecting migrant communities and contributed to wider policy discussions through our involvement with Migration Policy Scotland, the Human Rights Consortium Scotland and other national networks, helping ensure that migrants' experiences inform debates on rights and access to services.

Report of the Directors (Continued)
For the year ended 31 March 2026

Summary of the main achievements of the charity (continued)

- We organised 57 free multilingual events (14 online, 41 in person) across Scotland, reaching over 700 people. These included conferences, workshops, support clinics, open days, training events, information sessions, and focus groups ranging on topics from pensions, to employment rights, to e-Visa support and benefits. Highlights included our pension webinar for the Spanish community which had 248 attendees, our information session about CRP's services for the EU National Network within the Scottish Government with 85 attendees, and our Europe Day conference, which in 2025 was held under the theme Beyond Brexit: Building Belonging, Justice and Support for EU Citizens in Scotland. The conference brought together migrants, researchers, practitioners and community organisations to reflect on the structural inequalities affecting migrant communities and highlighted how issues such as poverty, racism, digital exclusion and access to services continue to shape migrants' lives long after Brexit. The events were delivered in multiple languages, including English, Arabic, Polish, Romanian, and Spanish.
- Despite the end of Home Office funding for the eVisa transition project in August 2025, we secured alternative funding that enabled us to continue the service from January to March 2026. This allowed us to maintain support for vulnerable migrants whose cases remained unresolved, continue our drop-in clinics in partnership with organisations including Simon Community Scotland and the City of Edinburgh Council, and expand our work to new areas of Scotland. The continuation of the service highlighted the ongoing need for specialist support around digital immigration status and the risks faced by migrants experiencing digital exclusion.
- Our link worker took part in Migration Policy Scotland's policy laboratory on tackling financial disadvantage in migrant households. The laboratory brought together 23 public and third sector organisations specialising in employability, financial inclusion, income maximisation, and energy advice. The focus was to develop resources that would improve the situation of financially disadvantaged migrant households by supporting organisations and services to provide migrants with the advice and support they need. As part of the initiative, Citizens Rights Project, together with Citizens Advice Edinburgh, co-developed a guidance booklet for advisors working with financially disadvantaged households. The guidance can help advisors by: 1) Helping them to understand specific needs and challenges faced by migrant households; 2) Providing an outline of the various pathways to support that migrant households have available to them. 3) It foregrounds forms of financial assistance that is available to anyone resident in Scotland.
- Citizens Rights Project continued its collaboration with the Human Rights Consortium Scotland (HRCS) to ensure migrant voices were reflected in wider human rights discussions and developments in Scotland. Through our CEO's participation in the HRCS Migrants Advisory Group, and through engagement activities facilitated by our staff, we contributed to the development of A Migrant's Guide to Scotland – Your Human Rights in a Different Country, published in 2026. As part of this work, our Outreach Officers participated in a workshop in Glasgow organised by HRCS, and our CEO facilitated a workshop in Fife exploring how culture, language, representation, geography, and civic participation shape migrants' experiences and sense of empowerment. The insights gathered through these conversations informed the content of the resource, which aims to make human rights information more accessible and relevant to migrants living in Scotland. This work builds on our long-standing partnership with Human Rights Consortium Scotland and reflects our commitment to ensuring that migrants are not only recipients of services, but active participants in shaping the policies and resources that affect their lives.
- Together with Edinburgh Multicultural Community Alliance (EMCA) and the Workers' Observatory, we established Migrants Justice Edinburgh (MJE) to apply as a coalition to the Regenerative Futures Fund. MJE is a migrant-led initiative aiming to create a more just and inclusive city for migrants. Following the selection of our initial proposal by a residents' panel, the partnership received development funding to take part in a six-month capacity-building phase. As part of this process, we piloted a paid community engagement workshop in Niddrie and Craigmillar, testing approaches that will form part of the long-term programme and enabling residents to shape priorities and reflect on participation, activism and social change. The partnership was subsequently successful in securing long-term funding, providing strong foundation for migrant-led organising and advocacy in Edinburgh.

**Report of the Directors (Continued)
For the year ended 31 March 2026****Financial Review**

The financial statements are contained in the following pages 6 to 12.

Incoming resources for the year were £250,746 (2025: £236,677). We would like to express our enormous gratitude to our various funders and donors. Further details of our grant funders are shown in notes 3 and 4 of the accounts. Resources expended totalled £259,614 (2025: £255,285).

The unrestricted fund at 31 March 2026 was in deficit at £424 (2025: deficit £1,342). Our income from donations and fundraising was less than we expected in the financial year ended 31 March 2025. However, we were still able to reduce that deficit slightly through our fundraising initiatives in that year. We expect to have eliminated the deficit on the unrestricted fund by the end of the 2026-2027 financial year. We continue to seek unrestricted funding to cover general activities charged to our unrestricted fund.

Details of any going concern uncertainty

As the vast majority of the charity's activities are undertaken with restricted funds, it necessarily follows that if the relevant grant funding is not renewed, there would be an impact on the charity's activities. However, the charity now receives grant aid from a number of different sources, and therefore even if one grant is not renewed, or is made for a time-limited project, that will not have the effect of preventing the charity to continue operating on a going concern basis.

Reserves Policy

To date, almost all the charity's activities are undertaken with the support of restricted funds and the trustees aim to control expenditure to ensure that it does not exceed the funds available for such restricted purposes. However, the trustees have taken a decision to establish a reserve fund to allow for any activities which are not undertaken by restricted funds, or if expenditure on restricted projects exceeds the restricted funds available for a particular project. As a result of a fundraising event, we were able in August 2025 to allocate £444 to the reserve fund. A number of fund-raising activities will be undertaken during the 2026-2027 financial year, and we expect the reserve fund to reach at least £1000 by the end of that year.

Future plans

- Following the end of Home Office funding for EUSS advice in April 2026, Citizens Rights Project remains one of the few organisations in Scotland with significant specialist expertise in this area. While the number of applications has reduced, the complexity of cases has increased, underlining the continuing need for accessible, migrant-led immigration advice. During the year, we will establish and embed our new Immigration Advice Authority (IAA) Level 1 immigration service, building on our long-standing expertise under the EU Settlement Scheme. This will enable us to provide free regulated advice on a wider range of matters, including British citizenship and passport applications, family migration and other straightforward immigration cases, while continuing to ensure that more complex matters receive appropriate supervision or referral. In the longer term, we aim to further strengthen and expand this provision to ensure vulnerable migrants in Scotland can continue to access high-quality, independent immigration advice.
- Consolidate and expand our Welfare Service, seeking funding to increase capacity and develop specialist advocacy and representation for European migrants facing housing, employment and social security disputes. We also aim to strengthen partnerships with universities and other organisations to explore sustainable models of support, including representation at tribunals and opportunities for students and volunteers to gain practical experience under appropriate supervision.
- Secure dedicated funding for a long-term Digital Inclusion and eVisa Support Service. Building on the needs identified through our eVisa work, we aim to maintain specialist support on digital immigration status and eVisas while strengthening partnerships with digital inclusion organisations. Through these partnerships, migrants requiring wider support with digital skills, access to devices and connectivity, or confidence in using email and online services can be referred to appropriate services, helping ensure that digital exclusion does not become a barrier to accessing and managing immigration status.
- Continue to develop opportunities for volunteers to participate in and support the work of the organisation, strengthening pathways for training, progression and community involvement.
- Strengthen Migrants Justice Edinburgh (MJE), our partnership with Edinburgh Multicultural Community Alliance and the Workers' Observatory, and support the delivery of its long-term vision for migrant-led organising, participation and advocacy. Through this work, we aim to contribute to building a more just and inclusive city in which migrants are active participants in shaping social change.
- Continue to identify and respond to emerging needs affecting European and other migrant communities in Scotland, while securing funding to ensure the long-term sustainability of our services and strengthening our contribution to policy development, advocacy and the promotion of migrants' rights.

Report of the Directors (Continued)
For the year ended 31 March 2026**Reference and Administrative Details**

The information relating to Citizens Rights Project is on page 1.

Structure, Governance and Management*Status and Governing Document*

Citizens Rights Project is a company limited by guarantee governed by its Memorandum and Articles of Association. Citizens Rights Project became a charity on 18 August 2021 and is registered with the Office of the Scottish Charity Regulator (OSCR).

Directors

The Directors are appointed and re-elected each year at the company's Annual General Meeting, in accordance with the Articles of Association. Directors can be co-opted during the year and these new appointments stand for re-election at the following Annual General Meeting.

Recruitment of New Directors

Trustees are recruited from persons active in the European citizens' community in Scotland, and from those with other relevant specialist expertise. They are appointed either by the board of trustees, or by the company's members in ordinary resolution. Membership of the company is open to anyone who supports the charity's objects and purposes

Induction and Training of Directors

Induction training and an induction pack is provided, and ongoing training opportunities are made available. Training publications are made available to Directors to assist them carry out their duties and understand their responsibilities.

Pay Policy for Senior Staff

All Directors give of their time freely and no Director received remuneration in the year. Citizens Rights Project's board is responsible for setting employee salary levels. All salaries are benchmarked with similar roles in the third sector.

Risk Management

Citizens Rights Project is dependent on grant income and donations which is identified as a risk. We will continue to work to broaden our sources of income in the years ahead.

The Directors risk management process comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks
- The establishment of policies, systems and procedures to minimise and/or manage any potential impact on the charity should those risks materialise

The Directors are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

Report of the Directors (Continued)
For the year ended 31 March 2026**Statement of Directors Responsibilities**

The Charity's Directors are responsible for preparing a Directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment Scotland Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Report of the Directors has been approved by the Board and is signed on their behalf.



M Lazarowicz
Director

16 July 2026

Independent Examiner's Report to the Trustees of Citizens Rights Project

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (directors) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) - (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent examiners statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Spalding C.A. (ICAS)
James Anderson & Co
Chartered Accountants
Pentland Estate
STRAITON
EH20 9QH

16 July 2026

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the year ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:					
Donations	3	1,333	-	1,333	1,365
Charitable activities	4	300	248,563	248,863	234,503
Interest income		550	-	550	809
Total income		2,183	248,563	250,746	236,677
Expenditure on:					
Charitable activities	5	1,265	258,349	259,614	255,285
Total expenditure		1,265	258,349	259,614	255,285
Net income		918	(9,786)	(8,868)	(18,608)
Reconciliation of funds:					
Total funds brought forward		(1,342)	24,593	23,251	41,859
Total funds carried forward	10	(424)	14,807	14,383	23,251

Balance Sheet
As at 31 March 2026

	Notes	2026 £	2025 £
Current assets			
Debtors	8	423	13,871
Bank & cash		25,559	21,827
		<u>25,982</u>	<u>35,698</u>
Creditors			
Amounts falling due within one year	9	11,599	12,447
Net assets		<u>14,383</u>	<u>23,251</u>
The funds of the charity			
Unrestricted funds	10	(424)	(1,342)
Restricted funds	10	14,807	24,593
Total charity funds		<u>14,383</u>	<u>23,251</u>

These annual accounts have not been audited because the company is entitled to the exemption provided by S477 of the Companies Act 2006 and members have not required the company to obtain an audit of its accounts for the period in accordance with S476 of the Companies Act 2006. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with S386 of the Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with S396 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements on pages 8 to 14 were approved and signed by the directors on 16 July 2026.



M Lazarowicz Director

**Notes to the Financial Statements
For the Year ended 31 March 2026****1. Statutory information**

Citizens Rights Project is a private company, limited by guarantee with charitable status and registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company's registration number and registered office address can be found on the Reference and Administrative Details page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 (FRS102) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Citizens Rights Project meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. As referred to in the Directors report a fundraising campaign has started to eliminate the small deficit on the unrestricted fund.

c) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the report of the directors.

e) Government grants

The company receives government grants in respect of the EU settled status outreach and immigration service. These grants are recognised using the accrual model at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and that the grants will be received.

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

f) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

i) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

j) Pensions

The company operates a defined contribution scheme. Contributions are charged to the Income and Expenditure account in the year they arise.

3. Income from donations	2026 £	2025 £
<i>Unrestricted</i>		
Donations	1,168	1,345
Membership	165	20
	<u>1,333</u>	<u>1,365</u>
4. Income from charitable activities		
<i>Unrestricted</i>		
Small Grants	300	-
<i>Restricted</i>		
Scottish Government	129,540	112,100
Home office	10,000	20,000
Settled JTI	27,604	27,315
Justice Collaborations	4,000	4,000
The Robertson Trust	25,000	25,000
Impact Funding Partners	-	5,000
Covid 19 Enquiry	-	1,343
National Lottery Community Fund	41,732	39,745
Network Rail Community Fund	2,687	-
The Regenerative Futures Fund	8,000	-
	<u>248,863</u>	<u>234,503</u>

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

	2026	2025
	£	£
5. Cost of charitable activities		
Advertising and publicity	2,164	2,287
Bank charges	316	249
Distribution and postage	122	230
Entertainment	307	-
Event venue costs	2,576	3,335
Independent examiners fee	1,704	1,680
Insurance	1,010	1,399
Legal and professional fees	7,873	5,558
Printing and design	612	2,282
Rent	3,360	3,310
Contractors	34,858	27,872
Staff costs	180,642	179,183
Payroll service	507	899
Stationery, IT & other office costs	8,830	8,155
Subsistence	634	941
Translator/Interpreter	5,868	8,296
Telephone	765	799
Training	196	1,400
Travel	2,832	2,599
Website	4,438	4,811
	<u>259,614</u>	<u>255,285</u>
Unrestricted	1,265	1,768
Restricted	<u>258,349</u>	<u>253,517</u>

6. Trustees' and key management personnel remuneration and expenses

No trustee is remunerated for his/her services as director. During the year there were no trustees expenses (2025: Nil).

The total employee benefits of the key management personnel were £37,507 (2025: £37,430).

7. Staff costs and employee information

	2026	2025
Average number of persons employed during the year	<u>8</u>	<u>7</u>
Costs	£	£
Salaries	167,549	165,869
Social security costs	9,369	8,894
Pension contributions	3,724	4,420
	<u>180,642</u>	<u>179,183</u>

No staff member is remunerated at a level in excess of £60,000 per annum.

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

	2026 £	2025 £		
8. Debtors				
Other debtors	423	13,871		
9. Creditors				
Amounts falling due within one year				
Trade creditors	4,205	6,657		
Other creditors & social security	7,394	5,790		
	11,599	12,447		
10. Statement of funds				
Current Year	Balance 31/03/25	Income	Expenditure	Balance 31/03/26
	£	£	£	£
Unrestricted funds	(1,342)	2,183	1,265	(424)
Restricted funds				
Home Office	-	10,000	10,000	-
Scottish Government	4,064	129,540	130,041	3,563
Justice Together Initiative	12,879	31,604	35,404	9,079
Robertson Trust	6,531	25,000	28,573	2,958
The Regenerative Futures Fund	-	8,000	8,000	-
Network Rail Community Fund	-	2,687	2,687	-
National Lottery Community Fund	1,119	41,732	43,644	(793)
	24,593	248,563	258,349	14,807
Total funds	23,251	250,746	259,614	14,383
Previous Year	Balance 31/03/24	Income	Expenditure	Balance 31/03/25
	£	£	£	£
Unrestricted funds	(1,748)	2,174	1,768	(1,342)
Restricted funds				
Home Office	-	20,000	20,000	-
Scottish Government	4,190	112,100	112,226	4,064
Justice Together Initiative	12,274	31,315	30,710	12,879
Community Capacity & Resilience Fund	4,860	-	4,860	-
People's Postcode Trust	12,842	-	12,842	-
Robertson Trust	9,441	25,000	27,910	6,531
Anti Racism Community Engagement	-	5,000	5,000	-
Covid 19 Enquiry	-	1,343	1,343	-
National Lottery Community Fund	-	39,745	38,626	1,119
	43,607	234,503	253,517	24,593
Total funds	41,859	236,677	255,285	23,251

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

10. Funds (continued)

The **unrestricted funds** are free to use in accordance with the objects of the Charity.

The **restricted funds** are for use in terms of the grants awarded by the donors as follows:

- Home Office - Supporting EU settled status applications
- Scottish Government - EU settled status outreach and immigration service
- Justice Together Initiative - Support for Settled project providing immigration service
- Community Capacity & Resilience Fund - Providing welfare rights information in European languages
- Robertson Trust, and also Peoples Postcode Trust - supporting European migrant workers facing financial trauma in Scotland
- Impact Funding Partners - Anti Racism Community Engagement
- Scottish Covid 19 Enquiry - participation in the Covid-19 Inquiry
- National Lottery Community Fund - European Citizen's Rights Service
- The Regenerative Futures Fund – Migrants Justice Edinburgh project
- Network Rail Community Fund - eVisa information, advice and support

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	-	25,982	25,982
Creditors	(424)	(11,175)	(11,599)
Net assets at 31 March 2026	(424)	14,807	14,383

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	-	35,698	35,698
Creditors	(1,342)	(11,105)	(12,447)
Net assets at 31 March 2025	(1,342)	24,593	23,251

12. Related party transactions

During the year, subscriptions were contributed by board members of £40 (2025: £Nil).