

Human Rights Consortium Scotland

Report and financial statements
Year Ended 31 March 2026

Charity no. : SC050099

Contents

Report of the trustees	3 - 11
Independent Examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15-21

Report of the trustees

The trustees present their report together with the financial statements for the year ended 31 March 2026.

Members of the Board are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members. The members serving during the year and since the year end are detailed on page 10.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE

THEORY OF CHANGE AND STRATEGY

The past year has been significant for the Human Rights Consortium Scotland in terms of governance. In May 2025, the Board approved a new Constitution, enabling the organisation to become a Scottish Charitable Incorporated Organisation (Tier 2). Fundamental to this change is the organisation's enhanced accountability to its membership. Organisational members are now able to vote at our Annual General Meeting and, as part of this transition, we have undertaken a refresh of our membership. We now have 180 organisational members and 320 individual members.

The organisation's charitable purpose remains unchanged and is set out in our new Constitution: the advancement of human rights, understood as the rights set out within the Universal Declaration of Human Rights and subsequent UN Conventions and declarations. The organisation will do this by:

- raising awareness of, and support for, human rights;
- facilitating civil society organisations to promote human rights within their activities;
- working for the promotion and protection of human rights in local and national law, policy making and practice; and
- securing the enforcement of human rights law.

Theory of Change and Strategy

Following approval of the new Constitution, the Board of Trustees worked in partnership with the Director to develop a new Theory of Change and Strategy for the organisation. This was presented to members at our AGM in March 2026.

HRCS' vision is that Scottish civil society has a strong, collective voice and is empowered and enabled to defend and promote human rights for everyone.

Our mission is to provide a high-quality, accessible civil society network, and to defend and promote human rights. We work towards two strategic outcomes:

Scotland has a strong, collective civil society voice which is able to defend and promote human rights.

Civil society is able to use human rights as a tool to strengthen democracy and deliver social justice in Scotland.

In the current external environment, HRCS must contend with and overcome a number of barriers if we are to succeed in delivering this strategy. These include the fact that individuals, communities and the public sector often feel disconnected from the human rights framework, and many believe it does not relate to them and/or that it will not deliver positive change.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

Furthermore, human rights are increasingly misunderstood by many. This is compounded by legal barriers to incorporation, reduced access to justice and redress, increasing poverty and inequality, and a lack of information and advice.

These barriers make HRCS' vision and mission all the more urgent. HRCS exists to bridge these gaps, address misunderstandings and promote the use of human rights as a tool to overcome discrimination and prejudice, improve quality of life and wellbeing, and strengthen democracy.

The organisation operates at international, Scottish and organisational/community levels to pursue these outcomes and overcome barriers to the further incorporation of human rights within Scotland.

We build the human rights capacity of individuals, groups and organisations, and facilitate them to work together. By doing so, we aim to increase the impact and influence of civil society and hold Government to account for progressing human rights.

In order to deliver on our vision, mission and values over the next five years we will:

- continue to prioritise the incorporation of human rights in the Scottish legislative and policy framework
- strengthen our network through increased membership
- increase the capacity building for our members
- continue to amplify both our members and individual human rights defenders' voices and experiences in our engagement and advocacy with the United Nations, Council of Europe, UK and Scottish Governments and other duty bearers.

Within this context and approach, we will focus on our strategic priorities over the next 5 years:

- Policy and Influencing within the International, UK and Scottish arenas
- Membership and network development

To deliver this ambitious strategy, HRCS will maintain its financial independence and seek to increase and diversify income generation, sustaining the organisation over the medium to long term.

HRCS' core values are aligned to those which underpin the international human rights framework; everyone is entitled to freedom, respect, equality, dignity and autonomy. We believe that human rights are the basic rights and freedoms that belong to everyone simply because we exist as human beings. Operationally, HRCS will work in line with the PANEL principles – participation, accountability, non-discrimination, empowerment and legality.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

OPERATIONAL ACTIVITY

Policy and Influencing

HRCS has provided strong, visible leadership in furthering human rights realisation through changes to law, policy and practice at a UK level. With our partners Together, we have continued our campaign for amendment to section 28/7 of the Scotland Act by the UK Government, in light of the UNCRC Court of Session Decision and the impasse Scotland faces in discussions on developing a Human Rights Bill for Scotland.

We have strengthened relationships with HRC Northern Ireland and HRC Cymru, meeting monthly to identify shared priorities for advancing human rights in a devolved context. In November, the three HRCs hosted a joint webinar to celebrate the 75th anniversary of the ECHR, *Safeguarding Our Rights: The ECHR Across the UK's Devolved Nations*. 49 people attended, and a video of the session can be found on our website.

We are members of the UK Economic Social and Cultural Rights Network and the UK Save our Human Rights Act Coalition Steering Group/Network and we play an active role in all related activity.

In August 2025, we began publishing *The Strasbourg Bulletin*, a commissioned series of articles by our Strasbourg Correspondent, Jerome Joseph. The series explores the work of the Council of Europe, its relationship with the UK, and how it shapes the protection of human rights, democracy and the rule of law across Europe.

In May 2026, our Director gave evidence to the Scottish Parliament's Equality, Human Rights and Civic Justice Committee, and now has regular briefing meetings with the Committee's clerks. We also co-authored a letter to the Minister for Equalities urging the development of a formal action plan in response to the United Nations Committee on Economic, Social and Cultural Rights Concluding Observations report. The Minister subsequently committed to this, and it was published in November 2025.

Given the significance of the UN's recommendations for marginalised communities, HRCS has continued engagement with the Parliamentary Committee on follow-up action and shared the CESCRC recommendations with political parties ahead of the 2026 Scottish Parliament election. Our Director also spoke at an SHRC event on HRCS's leadership in advancing implementation of the ICESCR Concluding Observations, attended by UN and CESCRC representatives.

We have maintained momentum on the development of a Scottish Human Rights Bill, placing pressure on the Scottish Government while empowering and collaborating with our members to do the same. In September 2025, we published our Manifesto for Action in the lead-up to the 2026 Scottish Election. The Manifesto highlighted ten priority areas for action, including the steps needed to ensure that the incorporation of international human rights standards into UK and Scottish legislation continues at pace.

During the year, HRCS continued to co-chair Scotland's Civil Society Incorporation Working Group with Amnesty International. The Group, which has 42 members drawn from 24 organisations, continued to monitor progress, or lack of progress, in the Scottish Government's work on incorporation and to share intelligence from ongoing engagement with the Scottish Government. This led to the development and publication of a shared manifesto for the 2026 Scottish Election in October 2025.

In October 2025, HRCS published *Current Priorities for Human Rights Incorporation in Scotland*. Commissioned by HRCS and written by Professor Nicole Busby of Glasgow University, the report has informed ongoing

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

discussions with the Scottish Government as it continues to deliver its action plan for human rights and develop proposals for the Scottish Human Rights Bill.

Our Director represented HRCS at other Scottish Government strategic groups and meetings including the Human Rights Oversight Board; Capability Building Working Group; and Human Rights Tracker Design Group. He also met regularly with civil servants and Ministers and attended several roundtable meetings to discuss incorporation topics including proposed accountability measures, the incorporation of the Group Protection Treaties, and the Scottish Government's Human Rights and Equalities Mainstreaming Strategy.

HRCS also works closely with the Scottish Parliament, especially the Committee for Equality, Human Rights and Social Justice, and has represented both HRCS and SNAP2 at various international events.

Migrants Project

Working with an advisory group of stakeholders, our Migrants' Project has strengthened migrants' involvement in human rights work. It has provided safe spaces to share perspectives and experiences, built stronger links between the human rights and migration sectors, and enabled migrant voices to inform HRCS policy work in Scotland and at UN level.

The project was funded by the Paul Hamlyn Foundation between 2023 and 2026. During 2025/26, it developed a stronger focus on empowerment and activism, while deepening connections between migrant organisations, communities and our wider network. We delivered work on the Home Office's new eVisa scheme, awareness-raising workshops with migrants, and participated in campaigns with CEMVO and Amnesty International on the UK Government's Prevent Strategy.

In June 2025, a further workshop examined the UN ICESCR Concluding Observations on migrants' access to housing, education and employment, leading to the publication of *Migrant Rights: Barriers to Realising Economic, Social and Cultural Rights for Migrants in Scotland*. The report highlights systemic and overlapping barriers facing migrants and proposes integrated solutions to improve equity and support.

In November, four workshops with migrant communities informed the development of *A Migrant's Guide to Scotland – Your Human Rights in a Different Country*, which we launched in March 2026. The guide has been warmly received.

Membership and Network Development

Since April 2025, we have hosted 25 events for our members and partners, with a total of 800 attendances. These events raised awareness of different aspects of human rights law and fulfilment, and promoted campaigning activity that attendees could take. They featured expert speakers and human rights defenders, offering powerful testimony on the issues they face. Highlights included a parliamentary reception in December 2025 with partners, hosted by the Chair of the Equality, Human Rights and Civil Justice Committee.

We continued to build our members' capacity to use the law and human rights standards to support individuals in defending their human rights and challenging those in power. We submitted a response to the Scottish Parliament's Equalities, Human Rights and Civil Justice Committee's inquiry into Civil Legal Aid in Scotland and subsequently gave evidence to the Committee, sharing insights from our experience of contributing to the UK's 7th ICESCR review.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

In September 2025, we published our manifesto, *Our Rights. Your Move.*, in relation to the 2026 Scottish Parliament election. Developed in partnership with our membership, it called for bold, progressive political action to embed and protect human rights in Scotland, including incorporating international human rights treaties into Scots law. We will continue to use it to urge action during the lifetime of the next Scottish Parliament and Government.

Our report *Current Priorities for Human Rights Incorporation in Scotland*, published in October 2025, offered analysis of the proposed Human Rights Bill for Scotland and set out recommendations for civil society engagement in relation to the 2026 Scottish Parliament elections. It was widely promoted, including through a webinar with Prof. Busby.

Our Director continued to co-chair, as the civil society representative, the Scottish National Action Plan for Human Rights (SNAP 2) Leadership Panel. In June 2025, we attended the first meeting of an international network of 36 countries with national human rights action plans. Presentations and discussion highlighted the strengths, gaps and challenges of the Scottish approach through SNAP 2. As Co-chair of SNAP 2, we have had time with Scotland's Minister for Equalities and a meeting with policy leads from other departments through the Scottish Government's internal mainstreaming group.

We have engaged with experts at the University of York and a wider group of civil society-led advocates across the UK who are seeking to establish a network of Human Rights Cities and localities working to embed a human rights culture into local authority policies and practices. We hope the Human Rights City Model can be used to enhance delivery of SNAP 2 and increase engagement with the public sector. We also hosted a two-day workshop on the model in Glasgow, which brought together a new group focused on the implementation of both SNAP 2 and human rights at local authority level in Scotland.

We became a member of the Social Care Complaints Policy Lab, led by University of Stirling and University of Glasgow. This wide grouping of stakeholders responded to a major gap in policy and practice in relation to social care complaint handling in Scotland by designing a new complaints process designed with people's experience at the centre. If adopted, it will help service providers improve their complaint handling.

Our second conference, held in February 2026 in Glasgow, was highly successful, with 155 attendees from across civil society. It enabled delegates to make connections, share experience and insights, and build solidarity, while providing information and inspiration to hold Government and others to account.

In January 2026, we brought together members and other partners to resist regressive changes to earned settlement rules and immigration policy. Working closely with organisations such as JustRight Scotland enabled us to draw on expert insights. We also submitted our response to the UK Government's consultation on this issue. Our membership is increasingly involved in our campaigning work through the use of the 'Write to Them' page on our website. This has focused on different issues throughout the year, including the European Convention on Human Rights, the Scottish Election and the earned settlement and immigration proposals.

We continued to develop our website to offer extensive resources for Scottish civil society. Between April 2025 and March 2026 it saw 20,000 new users.

Our monthly newsletter subscriptions have grown to 950 direct mail subscribers and 1,600 subscribers on LinkedIn (from circa 400 in April 2025).

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

Our LinkedIn account has 3,000 followers, up from 1,200 in April 2025. During the year, it recorded 110,000 impressions and 2,600 reactions. We also have 700 Bluesky followers.

HRCS Staffing, Governance and Funding

2025/26 was a year of consolidation for HRCS following the changes made in the preceding year. Our Interim Director, Charlie McMillan, was confirmed in post following a competitive recruitment process in May 2025. Since then, the team has grown to include a new Membership and Events Assistant and a Business Development Lead, both of whom are part-time.

Our long-standing Chair, Aiden Collins, retired in November 2025. Gil Long was appointed first as Interim Chair and subsequently as Chair. Gil brings extensive experience in anti-poverty work, gender-based work and international human rights.

In November 2025, Aysha Gilani joined our Board as Treasurer. Aysha brings with her considerable financial expertise and has already proved a significant asset for the Board.

In line with our new Constitution, four new Trustees were appointed to the Board at our Annual General Meeting in March 2026 following a competitive recruitment process. The Board is currently recruiting a Treasurer. There is a Fundraising Sub Committee of the Board.

During the financial year, HRCS was delighted to be awarded a new three-year grant from the LEF (Legal Education Foundation). This funding is critical to sustaining the organisation and provides a significant contribution to core organisational funding.

Our 3-year funding agreement with the AB Charitable Trust came to an end in 2025 and we are planning to re-apply to their grant programme in the autumn of 2026.

Our Migrants' Participation Project, funded by the Paul Hamlyn Foundation, ended in March 2026 following an unsuccessful application for continuation funding amid intense competition. This resulted in the loss of a project that delivered tangible benefits for migrant-led members and the Migrants' Participation Officer post, most recently held by Esraa Hussien and Roza Salih. HRCS remains committed to this work and, alongside partners such as Migrant Voice, continues to seek replacement funding.

HRCS has recently been given notice by our landlord, who is relinquishing the central Edinburgh office space that we sub-lease. We moved in to our new office accommodation on 1st August 2026 – The Melting Pot, 15 Calton Road, Edinburgh, EH8 8DL. This is our new registered office address.

HRCS extends its warmest thanks to all of our existing funders: the Legal Education Foundation, the Paul Hamlyn Foundation, the CORRA Foundation, the AB Charitable Trust, the Craignish Trust and the Paristamen Charity, the Barings Foundation and the Independent Human Rights Fund. We received a small consultancy payment from the Scottish Government to facilitate the Director's involvement in SNAP 2, and a small number of individual donations throughout the year.

Our annual conference was sponsored by a number of stakeholder organisations, and we extend our warm thanks to all of them. Without their support we would not have been able to hold the conference.

We continue to develop our policies and processes to ensure that we are a human rights-based organisation.

Report of the trustees

FINANCIAL REVIEW

Total income for the year ended 31 March 2026 was £250,940 (2025: £228,875). £39,923 (2025: £43,528) received during the year was unrestricted and £211,017 (2025: £185,347) was restricted. Total expenditure for the year was £198,366 (2025: £172,922). The charity had a surplus for the year of £52,574 (2025: £55,953).

Reserves policy

The charity's total reserves stand at £152,414 (2025: £99,840) at the balance sheet date. At 31 March 2026, the charity holds restricted funds of £82,257 (2025: £46,937) (for more detailed information see Note 11) and unrestricted general funds of £70,157 (2025: £52,903).

In line with our new reserves policy, HRCS maintains free reserves to support the continuity of its core activities, manage cash-flow pressures, respond to unforeseen costs or income reductions, replace essential assets and take advantage of opportunities that further its charitable purposes. The Board's policy is to hold free reserves equivalent to three to six months of operating costs; based on annual operating costs of £198,366, this represents a target range of approximately £49,592 to £99,183. At year end, free reserves were £69,713, equivalent to approximately 4.2 months' operating costs, and were therefore within the policy range. The Board reviews the level and use of reserves annually as part of its budgeting, financial planning and risk-management processes.

Plans for future periods

In line with our new Theory of Change and Strategy, the Board has agreed our priorities for the coming year are:

- The incorporation of human rights into the Scottish legislative and policy framework through the creation of a Human Rights (Scotland) Bill.
- Engaging and advocating with the Scottish Government and other public bodies, the UK Government, the United Nations and the Council of Europe to secure the enforcement of human rights and hold duty bearers to account.
- Seeking increased provision of access to justice in Scotland Contributing to public sector reform through the promotion of human rights based approaches and budgeting mechanisms.
- Continuing to amplify the voices and experiences of our members and individual human rights defenders.
- Increasing capacity building for our members, the voluntary sector and the public sector.
- Strengthening our network through increased membership and enhanced membership services. HRCS.
- We are also planning to host Scotland's first Human Rights Festival in December 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Human Rights Consortium Scotland is a Scottish Charitable Incorporated Organisation (SCIO), charity number SC050099, registered on 23 April 2020 and is governed by its Constitution.

Appointment of Trustees

We currently have 500 members, 180 civil society organisational members and 320 individual members. There are presently 12 Trustees. Under the terms of our new Constitution, at each AGM, one third of the charity trustees elected/appointed shall retire from office – but shall then be eligible for re-election. Only our Civil Society organisational members are able to vote at the AGM. Prior to the AGM the Board's nomination's committee seek new applicants for the Board. If there are more than four applicants a confidential ballot of our organisational members will be held and the top four applicants are recruited to the Board. Charity trustees are elected for a 3-year term and can be thereafter re-elected twice (a maximum total of 9 years). The maximum number of trustees is 15 and minimum number is 5.

Report of the trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered name:	Human Rights Consortium Scotland
Name the charity is known by:	Human Rights Consortium Scotland
Charity registration number:	SC050099
Company registration number:	CS004569
Registered and Principal office address:	The Melting Pot 15 Calton Road Edinburgh EH8 8DL
Trustees	Gil Long (interim Chair from 4 November 2025, Chair from 11 May 2026) Aidan Collins, Chair (retired 4 November 2025) Rebecca Zahn (Vice Chair from 11 May 2026) Aysha Gilani (Treasurer) (appointed 15 September 2025) Lucy Katrin Mulvagh, Vice Chair and interim Treasurer (interim Treasurer from 1 October 2024 to 15 September 2025) (retired 19 March 2026) Sofi Taylor Annamaria De Felice Shruti Jain (retired 19 March 2026) Tessa Ferry Paul Daly Chris Walters Bruce Adamson Rob Gowans (appointed 19 March 2026) Lorne Berkley (appointed 19 March 2026) Kirsten Keith (appointed 19 March 2026)
Key Management Personnel	Charlie McMillan, Director
Independent Examiner	Anne Campbell Chartered Accountant, FCA Stripe Accountants Ltd 5 South Charlotte Street Edinburgh EH2 4AN

Report of the trustees

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

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

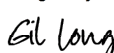
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 23 September 2026 and signed on its behalf by:

Gil Long
Chair

Signed by:

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INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF HUMAN RIGHTS CONSORTIUM SCOTLAND

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 13 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees 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) to (c) of the 2006 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 2006 Accounts Regulations. 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 by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Anne Campbell FCA
Chartered Accountant
Stripe Accountants Ltd
Edinburgh
23 September 2026

Statement of financial activities

		Unrestricted funds £	Restricted fund £	Year ended 2026 £	Year ended 2025 £
Income from:					
Donations	2	30,850	211,017	241,867	223,817
Charitable activities	3	8,888	-	8,888	4,912
Investments		185	-	185	146
Other		-	-	-	-
Total Income		<u>39,923</u>	<u>211,017</u>	<u>250,940</u>	<u>228,875</u>
Expenditure on:					
Charitable activities	4	(22,669)	(175,697)	(198,366)	(172,922)
Total Expenditure		<u>(22,669)</u>	<u>(175,697)</u>	<u>(198,366)</u>	<u>(172,922)</u>
Net income/ (expenditure)		17,254	35,320	52,574	55,953
Transfers between funds	11	-	-	-	-
Net movement in funds		<u>17,254</u>	<u>35,320</u>	<u>52,574</u>	<u>55,953</u>
Reconciliations of funds:					
Total funds brought forward		52,903	46,937	99,840	43,887
Total funds carried forward	11,12	<u>70,157</u>	<u>82,257</u>	<u>152,414</u>	<u>99,840</u>

The accompanying accounting policies and notes form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

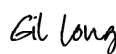
Human Rights Consortium Scotland
Financial statements for the year ended 31 March 2026

Balance Sheet

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	8	891	1,782
Current assets			
Debtors	9	1,038	779
Cash at bank and in hand		155,394	98,944
		<u>156,432</u>	<u>99,723</u>
Creditors: amounts falling due within one year	10	(4,909)	(1,665)
Net current assets		<u>151,523</u>	<u>98,058</u>
TOTAL NET ASSETS		<u>152,414</u>	<u>99,840</u>
Funds			
Unrestricted funds: General	11	70,157	52,903
Restricted funds	11	82,257	46,937
Total charity funds		<u>152,414</u>	<u>99,840</u>

Approved by the Board of Trustees on 23 September 2026 and signed on their behalf by:

Gil Long
Chair

Signed by:

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Human Rights Consortium Scotland SC050099

The accompanying accounting policies and notes form part of these financial statements.

Notes to the financial statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in the 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 in October 2019) – Charities SORP (FRS 102).

Human Rights Consortium Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC050099. The address of the registered office is given on page 10.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Charitable expenditure comprises those costs incurred by the charity in 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.

Notes to the financial statements

1 Accounting policies (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Tangible fixed assets & depreciation

Fixed assets are stated at cost less depreciation. The costs of minor additions under £1,000 are not capitalised. Depreciation is calculated to write off the cost of the asset evenly over its estimated life as follows: IT Equipment – 3 years straight line No depreciation is charged in the year of acquisition.

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose they are designated as a separate fund. Such designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund. Restricted funds are funds subject to requirements as to their use, but still within the wider objects of the charity. The specific requirements as to use may either be declared by the donor or with the donor's authority, or be created through legal processes.

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, trade debtors, other debtors and accrued income. Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held with banks.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Notes to the financial statements

2 Donations

	Unrestricted funds General funds	Restricted funds	Year ended 2026	Year ended 2025
	£	£	£	£
Sponsorship	5,850	-	5,850	5,200
The Legal Education Foundation - empowering Scottish Civil Society influence	-	42,350	42,350	92,000
The Legal Education Foundation - enabling capacity building	-	70,000	70,000	-
The Legal Education Foundation - staff wellbeing and organisational sustainability	-	5,000	5,000	-
AB Charitable Trust	20,000	-	20,000	20,000
Corra Foundation	-	-	-	10,270
Independent Human Rights Fund for Scotland	-	52,000	52,000	50,000
The Baring Foundation	-	-	-	1,680
Paul Hamlyn Foundation	-	41,667	41,667	41,667
Craighish Trust	5,000	-	5,000	3,000
	<u>30,850</u>	<u>211,017</u>	<u>241,867</u>	<u>223,817</u>

Income from donations was £241,867 (2025: £223,817) of which £30,850 (2025: £38,470) was unrestricted general and £211,017(2025: £185,347) was restricted.

3 Income from charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2026	Year ended 2025
	£	£	£	£
Trading income	8,888	-	8,888	4,912
	<u>8,888</u>	<u>-</u>	<u>8,888</u>	<u>4,912</u>

Income from charitable activities was £8,888 (2025: £4,912) of which £8,888 (2025: £4,912) was unrestricted general and £nil (2025: £ nil) was restricted.

4 Expenditure on charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2026	Year ended 2025
	£	£	£	£
Staff Costs	-	109,124	109,124	118,286
Running Costs	21,469	66,573	88,042	53,466
Governance Costs				
External Scrutiny Services	828	-	828	810
Accounting Services	372	-	372	360
	<u>22,669</u>	<u>175,697</u>	<u>198,366</u>	<u>172,922</u>

Expenditure on charitable activities was £198,366 (2025: £172,922), of which £22,669 (2025: £16,861) was unrestricted general and £175,697 (2025: £156,061) was restricted.

Notes to the financial statements

4 Expenditure on charitable activities (continued)

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

5 Net incoming resources

Net incoming resources are stated after charging:

	Year ended 2026 £	Year ended 2025 £
Amounts payable to Independent Examiner:		
External scrutiny services	828	810
Accountancy services	2,532	2,520
	3,360	3,330

6 Staff costs

	Year ended 2026 £	Year ended 2025 £
Salaries and wages	98,814	104,978
Social security costs	949	4,077
Pension costs	9,361	9,231
	109,124	118,286

No staff member earned more than £60,000 (excluding employer pension costs) (2025: none).

The Charity considers its key management personnel comprise the trustees and the Directors. The total employment benefits (including employer pension contributions) of the key management personnel were £57,374 (2025: £43,396).

The average number of staff employed during the year was 5 (2025: 4).

The pension costs noted above relate to contributions made by the company in respect of certain employees to a defined contribution scheme. Pension costs were £9,361 (2025: £9,231).

7 Trustees

The aggregate amount of trustees' remuneration in the current year is £nil (2025: £nil) and travel expenses for one trustee was £33 (2025: £62 (two trustees)).

There were no related party transactions in the current year (2025: none).

Notes to the financial statements

8 Tangible assets

	IT equipment £	Total £
Cost		
At 1 April 2025	2,673	2,673
Additions	-	-
At 31 March 2026	2,673	2,673
Depreciation		
At 1 April 2025	891	891
Charge for the year	891	891
At 31 March 2026	1,782	1,782
At 31 March 2026	891	891
At 31 March 2025	1,782	1,782

9 Debtors and prepayments

	2026 £	2025 £
Prepayments and accrued income	1,038	779
	1,038	779

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	3,709	246
Accruals and deferred income	1,200	1,419
	4,909	1,665

Notes to the financial statements

11 Movement in funds

	At 1 April 2025 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2026 £
Restricted funds					
The Legal Education Foundation - empowering Scottish Civil Society influence	30,684	42,350	(73,034)	-	-
The Legal Education Foundation - enabling capacity building	-	70,000	-	-	70,000
The Legal Education Foundation - staff wellbeing and organisational sustainability	-	5,000	-	-	5,000
Paul Hamlyn Foundation	16,253	41,667	(50,663)	-	7,257
Independent Human Rights Fund for Scotland	-	52,000	(52,000)	-	-
	<u>46,937</u>	<u>211,017</u>	<u>(175,697)</u>	<u>-</u>	<u>82,257</u>
Unrestricted funds					
General funds	52,903	39,923	(22,669)	-	70,157
Total funds	<u>99,840</u>	<u>250,940</u>	<u>(198,366)</u>	<u>-</u>	<u>152,414</u>

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2025 £
Restricted funds					
The Legal Education Foundation - empowering Scottish Civil Society influence	-	92,000	(61,316)	-	30,684
The Baring Foundation	15,142	1,680	(16,822)	-	-
Paul Hamlyn Foundation	2,509	41,667	(27,923)	-	16,253
Independent Human Rights Fund for Scotland	-	50,000	(50,000)	-	-
	<u>17,651</u>	<u>185,347</u>	<u>(156,061)</u>	<u>-</u>	<u>46,937</u>
Unrestricted funds					
General funds	26,236	43,528	(16,861)	-	52,903
Total funds	<u>43,887</u>	<u>228,875</u>	<u>(172,922)</u>	<u>-</u>	<u>99,840</u>

Notes to the financial statements

11 Movement in funds (continued)

Restricted funds

The Legal Education Foundation - empowering Scottish Civil Society influence grant - funding for empowering Scottish civil society influence on legal, constitutional and administrative change.

The Legal Education Foundation - enabling capacity building grant - year 1 payment of new grant 3-year funding agreement to enable capacity building of Scottish Civil Society to use human rights to affect legal, constitutional and administrative change.

The Legal Education Foundation - staff wellbeing and organisational sustainability grant - one off payment to assist with staff wellbeing and organisational sustainability.

The Baring Foundation – for facilitating a strong collective civil society voice on human rights frameworks in Scotland and at Westminster.

Paul Hamlyn Foundation – for project to strengthen the protection and realisations of migrants’ human rights in Scotland.

Independent Human Rights Fund for Scotland (hosted by Corra Foundation) – a core funding grant to support work as Scotland’s civil society network dedicated to defending and promoting human rights through collective advocacy, resource sharing, and empowering community voices.

12 Analysis of net assets between funds

31 March 2026	Unrestricted General funds	Restricted funds	Total
	£	£	£
Fixed assets	444	447	891
Net current assets	69,713	81,810	151,523
Net assets at 31 March 2026	<u>70,157</u>	<u>82,257</u>	<u>152,414</u>

31 March 2025	Unrestricted General funds	Restricted funds	Total
	£	£	£
Fixed assets	888	894	1,782
Net current assets	52,015	46,043	98,058
Net assets at 31 March 2025	<u>52,903</u>	<u>46,937</u>	<u>99,840</u>