

Migration Policy Scotland

Report and financial statements
Year ended 28 February 2026

Charity no. : SC050761

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Report of the trustees

The trustees present their report together with the financial statements for the year ended 28 February 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 or trustees interchangeably. The members serving during the year and since the year end are detailed on page 10.

OBJECTIVES AND ACTIVITIES

Charitable Purposes:

Migration Policy Scotland connects thinking and doing in ways that turn research and recommendations into real world change building a better migration future for everyone. We draw on diverse perspectives. Our work brings together lived experience and learned expertise to drive better informed responses to the opportunities and challenges of migration through our outputs, engagement and capacity building activities.

Migration Policy Scotland's charitable purposes are:

1. The advancement of education and understanding of migration amongst migrants, host communities, policy makers and the broader public
2. The promotion of religious or racial harmony
3. To advance the prevention or relief of poverty by researching the factors that contribute to poverty and their effects among migrants and host communities, and by providing constructive solutions to policymakers and relevant organisations in this area.
4. To advance equality and diversity by conducting robust research, training, and engagement among migrants, host communities, policymakers and the broader public.

Activities:

Migration Policy Scotland fills key gaps in the sector by taking a full spectrum approach to migration that includes a deliberate focus on migration for work, family and study reasons. We work in deliberately cross-cutting ways that connect migration to other policy and practice areas. As a 'think and do' tank we innovate in ways designed to improve the effectiveness of diverse actors, supporting changemakers by building knowledge, networks, skills and learning. We find ways to build a better migration future in which migrants can flourish and communities are enriched. Our approach:

1. Develops Insight by promoting fresh ideas and expanding the evidence base.
2. Promotes Dialogue by engaging a wide range of stakeholders.

ACHIEVEMENTS AND PERFORMANCE

Over the past year the practical focus of our activities connecting migration into other policy and practice areas has been primarily on promoting better understanding of poverty and disadvantage among migrant communities in Scotland and developing practical solutions that improve the advice and support available to migrants experiencing hardship. We trialled our new policy laboratory methodology as part of this work. Funded by abdn Financial Fairness Trust, we innovated beyond usual policy laboratory approaches to include practitioners. Through close collaboration we developed a suite of resources that provide feasible solutions to address the specific barriers migrants face when seeking advice and support. Showcased alongside our research findings at an event in September 2025 our reports and resources are seeing widespread take up across a wide range of public and third sector advice and support organisations. Further funding from the Scottish Government has allowed these resources to be piloted and evaluated. Evidence gathered from the frontline staff, caseworkers and

Report of the trustees

ACHIEVEMENTS AND PERFORMANCE (continued)

practitioners who took part in these pilots shows that our resources have the capacity to improve the support and advice available to tens of thousands of migrants experiencing hardship across Scotland.

23 advisors, case workers and volunteers were trained to use our new guidance for conducting Financial Health Checks appropriately for migrants' needs and challenges. Participants reported increased confidence in their understanding of challenges and difficulties which migrants face, increased ability to offer appropriate advice and support and positive impacts on their migrant service users' experiences. Comments from advisors and case workers include:

"The guidance has allowed me to be more holistic and make sure all areas were covered by the advice provided"

"My starting point shifted to 'what can you receive' compared to 'what can you not receive'"

Our research on poverty among migrant communities in Scotland found a far wider range of migrant groups experiencing poverty than is generally appreciated by government or by organisations engaged in tackling poverty. Proactive engagement with advice and support agencies and campaigning organisations has helped broaden their perspective and encouraged them to adopt more inclusive approaches. Migration Policy Scotland also conducted further research and stakeholder engagement on migration and poverty commissioned by the Scottish Government to inform the Tackling Child Poverty Delivery Plan 2026-31. As a result, migrants as a group are now better included in the Delivery Plan as is evidenced by more prominent references to migrants in the external evidence documents.

Migration Policy Scotland secured funding from The National Lottery Community Action Fund to build capacity on migration in Scotland (2025-2028). This work includes a capacity building programme for migrants and migrant community organisations as well as further developing our migrant community of practice. This year we have been consulting migrant communities across Scotland on the focus of our planned capacity building and leadership development programme. We hosted migrants on our 'Diversity in Policymaking' internship programme which provides paid, structured learning opportunities. We also worked with our Migrant Lived Experience Panel members to co-design and deliver a training offer on Intercultural Communication for mainstream organisations to improve their confidence and ability in dealing with migrant clients. This builds on the findings, recommendations and policy laboratory funded on migration and poverty which identified that improved intercultural competence would reduce the barriers migrants face accessing advice and support in Scotland.

Migration Policy Scotland has deliberately expanded its reach this year through more active public and media engagement. This has led to an over 80% increase in our website traffic in terms of user numbers and total sessions. Our increased engagement included a strong focus on building relationships with those working on poverty. This included regular meetings with the Improvement Service, Third Sector Interface, CoSLA and the Independent Food Aid Network. We share the findings of our research and raise awareness of the resources we have developed to improve the support available to migrants. We delivered presentations reaching well over 300 stakeholders who work directly in the delivery and design of public and third sector support and advice services across Scotland.

We also broadened our reach into migrant communities across Scotland extending the opportunities we offer to involve them as lived experience panel members, peer researchers, policy laboratory collaborators and via our internship programme. Other engagement work has included: delivering training to key stakeholders, contributing to UK-wide consultations and commissions and speaking at a range of events to improve the knowledge of different stakeholder groups.

Report of the trustees

ACHIEVEMENTS AND PERFORMANCE (continued)

Prominent in our engagement activities has been public and media engagement on the data gathered in Migration Policy Scotland Attitudes to Immigration survey. This survey provides representative insight on the Scottish public's views on immigration and how these have been changing. We published our third yearly report on the data series. The survey is now well-established as the key evidence base for debate and media coverage on attitudes to immigration in Scotland. The data are widely cited and frequently underpin a range of comment pieces with the impact of making debate more evidence-led in terms of public views. This year our attitudes survey data was included in a BBC Radio 4 documentary. Coverage of the documentary was featured on internal news channels within the Scottish Government and Scottish Parliament bringing it to the direct attention of these key audiences. Further funding for the survey in 2026 and 2027 has been secured through Nuffield Foundation as part of our Better Mixing project (2025-2028). This project allows for the MPS attitudes survey to be expanded with an additional module that investigates social contact between people from different ethnic groups, perceptions of everyday encounters and the contexts in which these occur, and attitudes to integration and inclusion.

As part of our wider commitment to making migration visible in other policy areas, in 2025-26 Migration Policy Scotland conducted scoping work to design research and reports that will extend our monitoring and tracking function on migration. These will provide a more extensive evidence base for the role of migration plays in the Scottish economy and workforce. Improving the insight available to stakeholders on migration in Scotland in this way will increase the capacity for better informed responses to migration across a wide-range range of actors. We also convened a roundtable on the role of migration in the transition to Net Zero. This connected actors in the migration sector UK-wide with those working on the Just Transition in Scotland, facilitating conversations and connections that would otherwise be missing.

Our new Better Mixing project seeks to support Scotland's diverse future through research that investigates how diversity is perceived and experienced by new and established migrant communities and ethnically diverse Scots. We want to understand better how social infrastructure can support positive outcomes in Scotland's changing diversity. The research will inform policy laboratories in Aberdeen, Edinburgh and Fife (our fieldwork sites) and involve a range of stakeholders in co-designing policies and practices which are evidence-led, effective and better able to sustain a positive, ethnically diverse future. Work on the project this year included the design of an additional survey module, commissioning of the 2026 survey, quantitative analysis of MPS' existing attitudes data, development of a communications plan for the project, background research and literature review to inform the design of research instruments for the qualitative fieldwork.

Migration Policy Scotland grew rapidly this year. We are scaling up administrative capacity in line with expanding activity and continue to update our policies and processes. Migration Policy Scotland remains accredited as a Living Wage Employer. We have commissioned a Strategic Review and Impact Evaluation of our first 5 years to help us reflect and learn from our journey going forward. We are proud to have been awarded an 'A'-rating for transparency in Open Democracy's UK Think Tank funding transparency report for a third consecutive year.

Report of the trustees

ACHIEVEMENTS AND PERFORMANCE (continued)

MPS Written Outputs

Reports:

1. Kay, R and Kyambi S, Tackling Child Poverty in Migrant Families: Engaging Migrant Perspectives in a consultation for the Tackling Child Poverty Delivery Plan 2026-2031, June 2025
2. Kay, R., Kyambi S., and Price L, Policy briefing: Mainstreaming Solutions: New approaches for effective interventions to tackle poverty in migrant households, August 2025
3. Kyambi S. and Kay, R. Attitudes to Immigration in Scotland, Changing, Complex, Contradictory, November 2025.

Practical Resources:

4. Guidance: Financial Health Checks for migrant service users, 3rd September 2025
5. Leaflet: Moved to Scotland and Worrying about Money? Service map for Edinburgh, 3rd September 2025
6. Handbook: Let's Understand Each Other: A simple guide to communicating with service users who speak English as a second language, 3rd September 2025
7. Wall poster: Let's Talk: Speaking with service users for whom English is a second language, 3rd September 2025

Blog posts:

8. Price, L, 'All Hands On Deck: Working collaboratively to tackle poverty in migrant households', August 2025.
9. Price, L, 'Better Mixing: Looking Ahead to Scotland's Future', January 2026

MPS Events

1. Engagement Workshop: Seeing Migrant Families When Tackling Child Poverty, Stakeholder Engagement Commissioned by Scottish Government, Online, 18th June 2025
2. Showcase: Tackling Financial Disadvantage in Migrant Households, Edinburgh, 3rd September 2025
3. Roundtable: Green Skills & Migration in Scotland's Transition to Net Zero, Glasgow, 5th December 2025
4. Consultation Events: Building Capacity across Migrant Organisations, Online, 28 November 2025, 27 January 2026

Public Engagement

1. Contributed to the Together Coalition's Independent Commission on Communities and Cohesion, Edinburgh, 18th March 2025
2. Presentation at This Day Foundation Event, 'Looking ahead to the Scottish election', online 3rd July 2025
3. Contributed to Ministerial Roundtable, 'Integration in Scotland' hosted by Home Secretary Seema Malhotra, Edinburgh, 22 August 2025 (invitation only)
4. Contributed to IPPR/ Centre for Global Development roundtable 'UK Migration Policy in its Green Transition, London, 23rd November 2025.
5. Presentation at Burness Paull 'Immigration Policy Event', Edinburgh, 2nd October 2025.
6. Presentation to The Welcoming: Staff review day, Edinburgh, 21st October 2025.
7. Presentation at Social Policy Association Workshop: 'Immigration, Citizenship, and Social Policy in the UK', Edinburgh, 29th October 2025.
8. Presentation to New Scots Steering Group meeting, Edinburgh 30th October 2025
9. Presentation at Nuffield Racial Diversity UK Programme Launch, 20th November 2025.

Report of the trustees

ACHIEVEMENTS AND PERFORMANCE (continued)

Public Engagement on migration and poverty

10. Presentation to Edinburgh Advice Network event, 13th March 2025
11. Presentation to Rural Social Enterprise Hub learning exchange, 25th March 2025
12. Presentation to Migrant Poverty Data and Evidence Group, 30th March 2025
13. Participated at SPIRU Tackling Child Poverty event, 31st July 2025.
14. Presentation and engagement activities with Edinburgh Children's Partnership maternal and complex needs and child poverty sub-group, 18th November 2025
15. Presentation to Scottish Parliament Cross Party Working Group on Poverty 10th November 2025
16. Presentation to Parental Employability Support Leads Network 9th December 2025
17. Presentation to Third Sector Interface Chief officers meeting, 29th January 2026

Media Engagement

1. Radio 4 documentary: 'Scotland Wants You', MPS comment and attitudes survey data featured alongside Humza Yusaf and Richard Tice, 23rd September 2025
2. Interviews and comment on immigration proposals, BBC Radio Scotland Morning and Lunchtime Live, 17th November 2025
3. Quoted extensively in 'Scots 'cooling' on immigration – but voters still want workers', Holyrood Magazine, 25th November 2025
4. Quoted extensively in 'A qualified welcome: Are attitudes towards immigration changing?' Holyrood Magazine, 12th December 2025
5. Quoted extensively in, 'What lessons for Scotland as Spain benefits from more immigration?', The National 28th February 2026

Trainings and consultation responses:

1. Trainings for National Lottery Community Fund staff – 'Migration and Migrant Communities in Scotland', 27th May, 3rd and 4th June 2025.
2. Submission to online consultation – UCL longitudinal research on Generation new era research, 30th October 2025
3. Training on MPS Guidance: Financial Health Checks for Migrants, Citizens Advice Bureau (Edinburgh), 12th January 2026.

FINANCIAL REVIEW

Overview

Income of £233,064 (2025: £101,278) was received and the main source of income was grant funding and contractual income.

Expenditure totalling £179,897 (2025: £126,370) was spent carrying out the charitable activities and raising funds. For the financial period, the charity had a surplus of £53,167 (2025: deficit £(25,092)).

Donated Facilities & Services

The Charity Trustees would like to thank all the charity's volunteers, who have helped contribute towards the success and achievements made within this past year. They also thank those organisations and individuals who have donated services and facilities in kind to support the organisation's mission.

Reserves Policy

The charity's unrestricted reserves at the end of the financial year were £70,033 (2025: £28,818) and restricted reserves were £18,963 (2025: £7,011).

Report of the trustees

FINANCIAL REVIEW (continued)

The Charity Trustees last reviewed the reserves policy in February 2025 setting the optimal reserves range of £12,000 - £15,000 (equating to approximately 8-10% of total projected income for 2025/26). At the year end, the level of reserves of £70,033 was higher than the reserve range set.

Migration Policy Scotland grew significantly in the year to February 2026. Trustees plan a deeper review of the reserves policy and its underlying rationale in 2026-27. This review will take into account the growth of the organisation to ensure appropriate reserves levels and targets are set and achieved.

FUTURE PLANS

Over the coming year MPS will:

1. Carry out research into how to support a positive diverse future through our Better Mixing project funded by Nuffield Foundation. This will include fieldwork in Aberdeen, Edinburgh and Fife investigating how different people experience Scotland's changing ethnic diversity and how interventions can best support positive outcomes.
2. Expand the insight infrastructure we have built on migration in Scotland with funding from Scottish Government to publish of new monitoring and tracking reports. We will continue to report on the findings of our annual Attitudes to Immigration survey.
3. Continue to build capacity and leadership on migration in Scotland by working with our migrant Lived Experience Panel, delivering a capacity building training programme for migrants and migrant community organisations and hosting internships. These activities are supported by The National Lottery Community Action Fund (Scotland).
4. Encourage further uptake of the resources MPS has developed and evaluated to help alleviate poverty among migrants in Scotland by improving their access to advice and support with funding from Scottish Government.

We are encouraged to see the difference our work is making. Migration Policy Scotland is successfully driving better insight and dialogue on migration and supporting diverse stakeholders in learning how we can make a better migration future possible.

Report of the trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Migration Policy Scotland was founded by its Director Sarah Kyambi and is a Scottish Charitable Incorporated Organisation (SCIO). It received its charitable status on the 9th February 2021 with the charity number SC050761 and is governed by a Constitution.

Appointment of Trustees

The Charity Trustees who are the members of the charity, make up the Board of Trustees. Under the Constitution, there must be a minimum of three (3) trustees and a maximum of nine (9). This criterion has been met throughout the financial period. At the conclusion of each AGM any Charity Trustees appointed during the period since the preceding AGM shall retire from office, but may be re-appointed. A third of the remaining trustees also retire but may be re-appointed. There is currently no restriction on the number of terms served by trustees.

New trustees are appointed by existing Charity Trustees by way of a majority vote. Trustees are considered as a means to broaden the Board's skills, networks and perspective and can be appointed at any time. Charity Trustees are not eligible to serve as an employee of the charity or receive any remuneration by the charity for carrying out his/her duties.

Organisational Structure

The organisation is comprised of Charity Trustees and Employees. They benefit from the input of a Migrant Lived Experience Panel and Sounding Board. The Charity Trustees have the power to appoint people to serve on the board and take decisions on changes to the constitution itself. They are also responsible for monitoring and controlling the financial position of the charity.

The Migrant Lived Experience Panel provides insight into the perspectives and experiences of migrants in Scotland across MPS work. It is composed of up to 10 members and balanced to reflect the diversity of migrant experiences. The current Panel was convened in March 2025 and will sit until September 2026 after which time a new panel will be inducted following an open recruitment. The Sounding Board provides expertise across a range of topics, including Scottish politics and public policy. The Migrant Lived Experience Panel and the Sounding Board feed into periodic review and strategic planning.

The organisation is managed by a Director, who is responsible for the day to day running. There is a Scheme of Delegation in place. During the financial period, the charity employed two permanent members of staff: Its Director and Associate Director. It also employs temporary, part-time staff to assist with the delivery of projects. Over the period this has included a Research Assistant, a Participation Officer and a Research Fellow.

Affiliations:

Migration Policy Scotland has no political affiliations and is independent of government and any other organisation.

Report of the trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Migration Policy Scotland
Charity Number:	SC050761
Registered and Principal Office:	Registered Office (UK) Ltd 5 South Charlotte Street Edinburgh EH2 4AN
Website Address	www.migrationpolicyscotland.org.uk/
Trustees	Grace McGill (Chair) Nick Bibby (Treasurer) (resigned 5 March 2025) Rachel Marangozov (Secretary) Shaina Gabi Lauren Roberts (Treasurer) (appointed 27 June 2025) Giulia Preponis (appointed 16 November 2025)
Key Management Personnel	Sarah Kyambi (Director)
Independent Examiner	Anne Campbell Chartered Accountant, FCA Stripe Accountants Ltd 5 South Charlotte Street Edinburgh EH2 4AN
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG

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

26 June 2026 and signed on its behalf by:

Grace McGill

Grace McGill (Jun 30, 2026 15:07:55 GMT+1)

Grace McGill (Chair)

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF MIGRATION POLICY SCOTLAND

I report on the accounts of the charity for the year ended 28 February 2026 which are set out on pages 13 to 22.

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
30 June 2026

Statement of financial activities

		Unrestricted funds £	Restricted funds £	Year ended 28 February 2026 £	Year ended 28 February 2025 £
Income from:					
Donations and legacies	2	50,977	124,688	175,665	69,800
Charitable activities	3	16,399	41,000	57,399	31,478
Total Income		<u>67,376</u>	<u>165,688</u>	<u>233,064</u>	<u>101,278</u>
Expenditure on:					
Raising funds	4	-	(1,500)	(1,500)	(3,000)
Charitable activities	4	(53,312)	(125,085)	(178,397)	(123,370)
Total Expenditure		<u>(53,312)</u>	<u>(126,585)</u>	<u>(179,897)</u>	<u>(126,370)</u>
Net income / (expenditure)		<u>14,064</u>	<u>39,103</u>	<u>53,167</u>	<u>(25,092)</u>
Transfers between funds	10	27,151	(27,151)	-	-
Net movement in funds		<u>41,215</u>	<u>11,952</u>	<u>53,167</u>	<u>(25,092)</u>
Reconciliation of funds:					
Total funds brought forward		<u>28,818</u>	<u>7,011</u>	<u>35,829</u>	<u>60,921</u>
Total funds carried forward	10,11	<u>70,033</u>	<u>18,963</u>	<u>88,996</u>	<u>35,829</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.

Balance Sheet

	Note	2026 £	2025 £
Current assets			
Debtors and prepayments	8	11,599	20,460
Cash at bank and in hand		110,275	42,729
		<u>121,874</u>	<u>63,189</u>
Creditors: amounts falling due within one year	9	(32,878)	(27,360)
Net current assets		<u>88,996</u>	<u>35,829</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,996</u>	<u>35,829</u>
Funds			
Unrestricted funds: General	10	70,033	28,818
Restricted funds	10	18,963	7,011
Total charity funds		<u>88,996</u>	<u>35,829</u>

Approved by the Board of Trustees on **26 June** 2026 and signed on their behalf by:

Grace McGill

Grace McGill (Jun 30, 2026 15:07:55 GMT+1)

Grace McGill (Chair)

Migration Policy Scotland SC050761

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).

Migration Policy Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC050761. 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.

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.

Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

Expenditure is recognised when a liability is incurred. Costs are allocated between categories on a direct basis. Irrecoverable input VAT is charged directly to the Statement of Financial Activities in the year it is incurred.

Charitable activities expenditure comprises those costs incurred by the charity in pursuit of its charitable objects and includes both the direct costs and support costs relating to these activities. Support costs include central functions and have been allocated to cost categories on a direct basis.

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.

Pensions

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

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.

Notes to the financial statements

2 Donations and legacies

	Unrestricted funds General funds £	Restricted funds £	Year ended 28 February 2026 £	Year ended 28 February 2025 £
Donated services (professional fundraiser)	-	1,500	1,500	3,000
Donated - facilities (meeting rooms)	-	1,800	1,800	1,800
This Day Foundation grant	50,000	-	50,000	-
Abrdn Financial Fairness Trust grant	-	19,480	19,480	40,000
The National Lottery Community Fund – Reaching Communities/Partnerships	-	66,934	66,934	-
Nuffield Foundation grant	977	34,974	35,951	-
People’s Postcode Trust grant	-	-	-	25,000
	50,977	124,688	175,665	69,800

Income from donations and legacies was £175,665 (2025: 69,800) of which £50,977(2025: £25,000) was unrestricted general and £124,688 (2025: £44,800) was restricted.

The equivalent charge from donated services and facilities is included within raising funds expenditure – professional fundraiser and charitable activities expenditure – running costs.

3 Income from charitable activities

	Unrestricted funds General funds £	Restricted funds £	Year ended 28 February 2026 £	Year ended 28 February 2025 £
Contracts, grants and service level agreements:				
- Scottish Government	-	41,000	41,000	-
- Unbound Philanthropy	11,399	-	11,399	30,601
Other consultancy	5,000	-	5,000	877
	16,399	41,000	57,399	31,478

Income from charitable activities was £57,399 (2025: £31,478) of which £16,399 (2025: £31,478) was unrestricted general and £41,000 (2025: £ nil) was restricted.

Notes to the financial statements

4 Expenditure on

	Unrestricted funds General funds £	Restricted funds £	Year ended 28 February 2026 £	Year ended 28 February 2025 £
Raising funds:				
Professional fundraiser	-	1,500	1,500	3,000
	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>3,000</u>
Charitable activities:				
Staff costs	32,896	78,120	111,016	90,766
Running costs	19,139	46,965	66,104	31,252
Governance costs				
External scrutiny services	760	-	760	740
Accounting services	320	-	320	310
Trustees' expenses	197	-	197	302
	<u>53,312</u>	<u>125,085</u>	<u>178,397</u>	<u>123,370</u>

Expenditure on raising funds was £1,500 (2025: £3,000), of which £nil (2025: £nil) was unrestricted general and £1,500 (2025: £3,000) was restricted.

Expenditure on charitable activities was £178,397 (2025: £123,370), of which £53,312 (2025: £74,201) was unrestricted general and £125,085 (2025: £49,169) was restricted.

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 28 February 2026 £	Year ended 28 February 2025 £
Amounts payable to Independent Examiner:		
External scrutiny services	760	740
Accountancy services	2,480	2,470
	<u>3,240</u>	<u>3,210</u>

Notes to the financial statements

6 Staff costs

	Year ended 28 February 2026 £	Year ended 28 February 2025 £
Salaries and wages	105,909	84,900
Social security costs	2,277	3,477
Pension costs	2,830	2,389
	<u>111,016</u>	<u>90,766</u>

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

The Charity considers its key management personnel comprise the Director. The total employment benefits (including employer pension contributions) of the key management personnel were £57,500 (2025: £52,439).

The average number of staff employed during the year was 4 (2025: 3).

The charity operates a defined contribution pension scheme on behalf of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £2,830 (2025: £2,389).

7 Trustees

There was no trustees' remuneration in the current or prior year. £197 (2025: £302) was spent on trustees' expenses in relation to travel for 1 trustee (2025: 1).

There were no other related party transactions in the current and prior year.

8 Debtors and prepayments

	2026 £	2025 £
Trade debtors	-	215
Prepayments and accrued income	11,599	20,245
	<u>11,599</u>	<u>20,460</u>

Notes to the financial statements

9 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	9,290	11,820
Accruals and deferred income	20,151	13,260
Taxation and social security	3,437	2,280
	<u>32,878</u>	<u>27,360</u>
Deferred income – movement in deferred income		
Balance at 1 March 2025	11,399	15,000
Added in current year	-	11,399
Released to income from previous year	(11,399)	(15,000)
	<u>-</u>	<u>11,399</u>
Balance at 28 February 2026	-	11,399

Deferred income in the prior year relates to contract income received in advance.

10 Movement in funds

2025/2026	At 1 March 2025 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 28 February 2026 £
Restricted funds					
Abrdn Financial Fairness Trust	7,011	19,480	(21,674)	(4,817)	-
The National Lottery Community Fund – Reaching Communities/Partnerships	-	66,934	(42,531)	(15,598)	8,805
Nuffield Foundation – Better Mixing:	-	34,974	(24,840)	(6,736)	3,398
Supporting Scotland's Diverse Future Fund	-	11,000	(11,000)	-	-
Scottish Government – Tackling Child Poverty Fund	-	30,000	(23,240)	-	6,760
Scottish Government - Tackling Poverty and Building a Migration Observatory Fund	-	1,500	(1,500)	-	-
Donated services – fundraising consultant	-	1,800	(1,800)	-	-
Donated facilities - meeting rooms	-	-	-	-	-
	<u>7,011</u>	<u>165,688</u>	<u>(126,585)</u>	<u>(27,151)</u>	<u>18,963</u>
Unrestricted funds					
General funds	28,818	67,376	(53,312)	27,151	70,033
Total funds	<u>35,829</u>	<u>233,064</u>	<u>(179,897)</u>	<u>-</u>	<u>88,996</u>

Notes to the financial statements

10 Movement in funds (continued)

Restricted funds

Abrdn Financial Fairness Trust: Research and Policy Laboratories: Enhancing policy thinking to develop effective interventions to reduce financial disadvantage among low/medium income migrant households.

The National Lottery Community Fund – Reaching Communities/Partnerships – Activities to support and strengthen migrant communities in Scotland through a Migrant Lived Experience Panel and a Migrant Community Capacity & Leadership Development programme developing a community of practice that will help build stronger and more inclusive communities.

Nuffield Foundation – Better Mixing: Supporting Scotland’s Diverse Future Fund - Research activities and policy laboratories to support a positively diverse future for Scotland.

Scottish Government – Tackling Child Poverty Fund- peer research and stakeholder engagement to gather views and experiences of poverty from migrants and the organisations that support them in Scotland

Scottish Government - Tackling Poverty and Scoping a Migration Observatory Function – pilots evaluating MPS designed interventions to address poverty; scoping work for a series of monitoring and tracking reports on migration in Scotland.

Donated services – fundraising consultant provided by Unbound Philanthropy

Donated facilities - meeting rooms provided by Burness Paull

The transfers in the current and prior year from the Restricted Funds to the Unrestricted General fund relate to contributions from grant providers towards Migration Policy Scotland’s overheads including support costs and management of projects.

2024/2025	At 1 March 2024 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 28 February 2025 £
Restricted funds					
Abrdn Financial Fairness Trust	23,056	40,000	(47,369)	(8,676)	7,011
Donated services – fundraising consultant	-	3,000	(3,000)	-	-
Donated facilities - meeting rooms	-	1,800	(1,800)	-	-
	<u>23,056</u>	<u>44,800</u>	<u>(52,169)</u>	<u>(8,676)</u>	<u>7,011</u>
Unrestricted funds					
General funds	37,865	56,478	(74,201)	8,676	28,818
	<u>37,865</u>	<u>56,478</u>	<u>(74,201)</u>	<u>8,676</u>	<u>28,818</u>
Total funds	<u>60,921</u>	<u>101,278</u>	<u>(126,370)</u>	<u>-</u>	<u>35,829</u>

Notes to the financial statements

11 Analysis of net assets between funds

2025/2026	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	70,033	18,963	88,996
Net assets at 28 February 2026	<u>70,033</u>	<u>18,963</u>	<u>88,996</u>
2024/2025	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	28,818	7,011	35,829
Net assets at 28 February 2025	<u>28,818</u>	<u>7,011</u>	<u>35,829</u>