Company Number: SC238259

Rights Advice Scotland

Unaudited Financial Statements

For the year ended 31st October 2025

Rights Advice Scotland

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Rights Advice Scotland

Company Information

Directors:
Lindsay Calder
Diane Connock
Paul Dowsland
Richard Gass
Douglas Grant
Peter Jamieson
Angela Logan
Samantha Maxwell
Lisamarie Reid
Stuart Reid
Anna Schneider

Company Secretary:
Richard Gass

Company Number:
238259

Recognised Charity Number:
SC033672

Registered Office:
Summit House
4-5 Mitchell Street
Edinburgh
EH6 7BD

Bankers:
Royal Bank of Scotland plc
Glasgow Sauchiehall Street Branch
23 Sauchiehall Street
Glasgow
G2 3AD

Independent Examiner:
Paul McCaffrey CA
Cairnduff LLP
11 Loudoun Street
Stewarton
KA3 5JD

Rights Advice Scotland

Directors Report for the year ended 31 October 2025

The directors present the annual report and the financial statements of Rights Advice Scotland Company Limited for the year ended 31 October 2025.

Principal Activity

Rights Advice Scotland works in partnership with other organisations to ensure the delivery of high quality advice across the welfare rights field, providing information and training on benefit related matters to its members and to advisers of other organisations throughout Scotland.

Rights Advice Scotland aims to provide:

- A support organisation for Scotland's Local Authority welfare rights professionals.
- An organisation that will keep welfare rights professionals fully informed of the latest developments in the field.
- A forum in which welfare rights professionals can debate the issues that affect our clients and our profession.
- A voice to enable Scotland's Local Authority welfare rights professionals to enter into national debates on social welfare and inclusion issues.
- Information and training on benefit related matters to its own membership and to advisers in other organisations.
- A raised awareness of Local Authority welfare Rights throughout Scotland.
- An improved standard of Welfare Rights advice given throughout Scotland.

Directors

Lindsay Calder
Diane Connock
Paul Dowsland
Richard Gass
Douglas Grant
Peter Jamieson
Angela Logan (from 4/7/25)
Samantha Maxwell
Lisamarie Reid
Stuart Reid
Anna Schneider (from 4/7/25)
Eliot Upward (until 4/4/25)

Rights Advice Scotland

Directors Report for the year ended 31 October 2025

Achievement and Performance
Charitable activities

During the year we continued to provide support to welfare rights professionals.

Financial Review
The Company achieved a surplus of £1,417.12 for the year (2024 £446.91).

Plans for Future Periods
The Directors intend to continue providing valuable support to welfare rights professionals.

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

This report was approved by the board of directors on 27 May 2026 and signed on behalf of the board by:

Richard Gass
....
Richard Gass - Chairman

Date: 24 June 2026

Rights Advice Scotland

Independent Examiner's Report to the Trustees of Rights Advice Scotland

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 7 to 11.

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) Regulation 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (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. 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

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

   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.

JPMcCaffrey

Paul McCaffrey
Chartered Accountant
Cairnduff LLP
11 Loudoun Street
Stewarton
KA3 5JD

Date: 24 June 2026

Rights Advice Scotland
Statement of Financial Activities
Year ending 31st October 2025

	2025	2024
Incoming Resources	£	£
Unrestricted Funds		
Charitable Activities		
Memberships	3,066.00	3,116.00
Quick Guides & posters	1,597.25	2,078.00
Rightsnet news & caselaw service	7,225.01	6,751.34
Bad debts provision	0.00	-1,048.00
Total Incoming Resources	**11,888.26**	**10,897.34**
Resources Expended		
Charitable activities		
Training costs	216.00	80.00
Printing	1,286.00	1,623.25
Rnet subscription	6,458.40	6,151.20
Governance costs		
Room Hire	663.00	1,030.65
Registered Office	90.00	90.00
Accountants fees	400.00	400.00
Independent examiner fee	260.00	260.00
Administration		
Bank charges	15.05	15.05
Accounts & Payroll software	609.60	399.60
Website, hosting and domains	283.20	244.80
Sundry expenses	189.89	155.88
Total Resources Expended	**10,471.14**	**10,450.43**
Net Incoming Resources	**1,417.12**	**446.91**
Total Funds Brought Forward	**22,726.93**	**22,280.02**
Total Funds Carried Forward	**24,144.05**	**22,726.93**

All amounts derive from continuing activities. There were no other recognised gains or losses in the year

Rights Advice Scotland
STATEMENT of FINANCIAL POSITION
as at 31ST October 2025

	2025	2024
	£	£
Fixed Assets		
Tangible Fixed assets	**0.00**	**0.00**
Current Assets		
Cash in bank	23,122.87	23,542.38
Trade Debtors	5,895.75	4,215.00
	29,018.62	**27,757.38**
Less Current Liabilities		
Creditors (amounts due within 1 year)		
Accruals	4,874.57	5,030.45
Net Assets	**24,144.05**	**22,726.93**
Funds		
Net Incoming resources for year	1,417.12	446.91
Funds brought forward	22,726.93	22,280.02
Total Funds carried forward	**24,144.05**	**22,726.93**

For the year ending 31st October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102.

Approved by the board of directors on 24 June 2026 and signed on its behalf.

Paul Dowsland

....

Paul Dowsland - Director

The annexed notes form part of these financial statements.

Rights Advice Scotland

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST October 2025

1. ACCOUNTING POLICIES

(a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Charities Accounts (Scotland) Regulations 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice.

(b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

(c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

(d) Contractual income and performance related grants are included in full in the Statement of Financial Activities when the goods or services have been delivered.

(e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

(f) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

(g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4years.

(h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

(i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

(j) The directors recognise the need to hold reserves to allow protection of core activities in the event of income shortfalls, to promote balanced, long-term strategic planning and to enable Rights Advice Scotland to carry out its aims and objectives. The reserve levels will be monitored on an annual basis in relation to projected expenditure.

(k) The financial statements have been prepared on a going concern basis. The directors have assessed the Company's ability to continue as a going concern and have reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Rights Advice Scotland

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST October 2025

2. STATEMENT OF COMPLIANCE
These financial statements have been prepared in compliance with FRS 102, “The Financial Reporting Standard applicable in the UK and the Republic of Ireland.

3. GENERAL INFORMATION
Rights Advice Scotland is incorporated under the Companies Act 1985 as a Company Limited by guarantee and not having a Share Capital.
On the winding up of the company every member has undertaken to contribute such amount as may be required not exceeding one pound to the assets of the company for the payment of the debts and liabilities and the cost of winding up the company.
If the winding up occurs within one year of a member ceasing to be a member then the above applies for debts and liabilities of the company contracted before they ceased to be a member.

4. DIRECTORS INTEREST
The company is a company limited by guarantee with no share capital. Accordingly, the directors held no interests in shares during the period.

5. DIRECTORS’ RESPONSIBILITIES:
Company law requires the Directors to prepare accounts for each financial year that give a true and fair view of the state to the affairs of the Company and of the profit or loss of the Company for that period. In preparing those accounts the Directors are required to:

- Select suitable accounting policies and then apply them consistently:
- Make judgements and estimates that are reasonable and prudent:
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the accounts comply with the Companies Act 1985. 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.

6. RISK ASSESSMENT
The Directors have assessed the major risks to which the company is exposed, in particular those relating to the operations and finances of the company, and are satisfied that systems are in place to mitigate the company’s exposure to the major risks.

7. DIRECTORS’ REMUNERATION AND BENEFITS

There were no directors’ remuneration, expenses or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Rights Advice Scotland

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST October 2025

8. FEES FOR EXAMINATION OF THE ACCOUNTS

	2025 £	2024 £
Independent examiners fees for reporting on the accounts	400	400
Independent examiners fees for other services	260	260

9. TANGIBLE ASSETS

	Plant & Equipment £	Total £
COST OR VALUATION		
At 01 November 2024	451	451
Disposals	-	-
Additions		
At 31 October 2025	451	451
DEPRECIATION		
At 01 November 2024	451	451
Written back in year	-	-
Charge for year	-	-
At 31 October 2025	451	451
NET BOOK VALUE		
At 31 October 2025	-	-
At 31 October 2024	-	-