

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Basic Income Network Scotland
BINS
SC046356

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustee recruitment has been through invitation and recruitment website Goodmoves, with appointment and approval from the BINS Board.

Objectives and activities

Charitable purposes

BINS purpose is to advance research and public education about the economic and social effects and influences of a basic income (defined here as a periodic, uniform (except by age), unconditional cash payment delivered to all on an individual basis, without means test or behavioural requirement).

Summary of the main activities in relation to these objects

- Public awareness raising on basic income through online communications and events
- Training to support others to promote basic income
- Research into the opportunities, challenges and options for basic income
- Providing guidance to government and others on basic income policy and practice

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- After a fairly quiet period post the years of the pandemic and BINS organising the largest ever BIEN congress, the Board focussed on building relationships with other bodies interested in BI, consolidating our expertise and knowledge base, and in disseminating the lessons, needs and challenges in making the case for BI in Scotland and beyond.
- Members of the Board represented BINS and the movement in Scotland at meetings of the UK Basic Income Movement in Sheffield, at the BIEN world congress in Bath and at other conferences, workshops and places to promote basic income in Scotland and globally.
- Significant interventions were made regarding the prioritisation of Minimum Income Guarantee (MIG) in Scotland, which we consider has some of the benefits of BI but falls short in delivering of the essential characteristics and so advantages of BI in alleviating poverty and inequality inclusively and without addressing embedded dependencies within and outwith the household/family.
- The works of BINS, its trustees and network have been disseminated through a rejuvenated newsletter and the introduction of a blog. Along with the energy and commitment of the Board, we look forward with renewed enthusiasm to the advocacy and promotion of basic income in Scotland and globally.

Financial review

Brief statement of the charity's policy on reserves

BINS does not currently have any reserves policy given low income and expenditure.

Details of any deficit

BINS does not have any deficit.

Donated facilities and services (if any)

Volunteers donate their time to support our events and communications.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	
Full name(s)	

Position (e.g. Chair)	Treasurer	Chair
-----------------------	-----------	-------

Date	17th December 2025	17th December 2025
------	--------------------	--------------------

Citizen's Basic Income Network Scotland

SC046356



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	3,440				3,440	1,440
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	26				26	21
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	3,466	-	-	-	3,466	1,461
A2 Receipts from asset & investment						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,466	-	-	-	3,466	1,461
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,400				1,400	1,303
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	60				60	60
					-	-
A3 Sub total	1,460	-	-	-	1,460	1,363
A4 Payments relating to asset and						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,460	-	-	-	1,460	1,363
Net receipts / (payments)	2,005	-	-	-	2,005	98
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,005	-	-	-	2,005	98

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	11,051				11,051	11,051
	Surplus / (deficit) shown on receipts and payments account	2,005				2,005	98
						-	
						-	
	Cash and bank balances at end of year	13,056	-	-	-	13,056	11,149
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
B2 Investments							
	Total					-	-
B3 Other assets							
	Total					-	-
B4 Liabilities							
	Total					-	-
B5 Contingent liabilities							
	Total					-	-
Signed by one or two trustees on behalf of all the trustees						Date of approval	
							Tuesday, November 25, 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds
worksheets)

--

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
--	---

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
---	---

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction	Balance

C6 Other information

--

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

5 Breakdown of unrestricted funds

Nature and purpose of funds	

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Report to the
trustees/members of
Registered charity
number
On the accounts of the
charity for the period

Independent examiner's report on the accounts ^{v2}

Basic Income Network Scotland

SC046356

Period start date

Day Month Year

01 04 2024

to

Period end date

Day Month Year

31 03 2025

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 9 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 reached.

Signed:

Name:

Relevant professional
qualification(s) or body
(if any):

Address:

Date:

28 December 2025