

CHARITY REGISTRATION NUMBER: SC050342

Making Rights Real (SCIO)
Unaudited Financial Statements
31 March 2025

BK PLUS LIMITED
Chartered Certified Accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

Making Rights Real (SCIO)

Financial Statements

Year ended 31 March 2025

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Making Rights Real (SCIO)

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Trustees' Report

About Making Rights Real

Making Rights Real was established in July 2020 as a grassroots human rights organisation for Scotland, with a big vision - Human rights for all! This is our fourth full financial year of operations since incorporation as a SCIO.

Our Vision

Our vision is "Human rights for all!" with a strapline "Working together to advance human rights in Scotland".

Our Values

Based on core human rights values of dignity and respect, all our work is underpinned by the principles of a human rights based approach. We are known for:

1. Our commitment to the meaningful and inclusive participation of people who most need change, using a friendly and accessible approach.
2. Our fearlessness and ambition for practical and impactful change, by holding power to account.
3. Using our skills and expertise at the service of people who most need change.

Here are some of the words that guide our values:



Making Rights Real (SCIO)

Trustees' Annual Report

Year ended 31 March 2025

Reference and administrative details

Registered charity name Making Rights Real (SCIO)

Charity registration number SC050342

Principal office



The trustees



Independent examiner



Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing Structure

Making Rights Real is a Single Tier Scottish Charitable Incorporated Organisation (SC050432) and is governed by its constitution.

Trustee recruitment and appointment

Charity trustees are also the Members of Making Rights Real. The maximum number of charity trustees is twelve and the minimum is three. Trustees may serve up to six years on the Board and may appoint anyone eligible to be a charity trustee passed by majority vote at a Board meeting.

Organisational Structure

The trustees provide leadership for the organisation and may appoint sub groups of the Board. The Board currently has three sub groups; Human Resources and Employment; Communications; Finance and Risk. All three sub groups report regularly to the Board.

Trustee recruitment and development

We give thanks to retiring trustees, [REDACTED] and one of our founding trustees [REDACTED] who stepped down in the past year. Each brought invaluable skills to our governance team.

With vacancies on the Board, trustees conducted a skills and values audit as well as an equal opportunities monitoring exercise and identified the strengths of our trustee team as well as setting out areas for development and scope for recruiting new trustees. We carried out a successful recruitment campaign during winter 2024 and three new trustees were appointed in February 2025. Their induction process is now complete.

Staffing, Volunteers and Students

Making Rights Real is proud to be a Living Wage Employer.

We employ a Director who has delegated leadership of operations through a scheme of delegation approved by trustees, a part-time Administrative Officer and Development Manager. We contracted two independent Associates to work alongside Fa'side Women and Girls Group as part of our gender based budgeting pilot work.

This year we were delighted to welcome [REDACTED] a law student at the University of Glasgow as a volunteer researcher for our work alongside Cables Wynd House.

[REDACTED] joined us on placement for her LLM in Human Rights at The University of Edinburgh. She completed her master dissertation on the topic *Gypsy Travellers and their rights: Exploring the added benefits of a human rights-based approach to policy underpinned by ICERD*. She produced a factsheet summarising her dissertation and a blog, both available on our website.

Risk Management

During this financial year ongoing risk management discussions took place at each Board meeting as issues arose. The organisation has mitigated all the identified risks and has sound financial controls, a fundraising strategy, strong human rights led processes and an experienced and effective Board and Director in place.

The main risks to the charity, and mitigations were as follows:

1. Independent funding environments continue to be increasingly stretched. Funding for human rights work may not be a priority for independent funders and may impact the charity's ability to access funding. Mitigation: We submitted more than £1M in funding applications in this year.
 2. The impact of human rights violations are experienced disproportionately by the people we are working
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Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

alongside, in communities already multiply marginalised by structures that oppress. Mitigation: Active support for Human Rights Defenders (HRDs) remains a key priority for our organisation.

3. Workload and staff wellbeing. Human rights work can be tough. As the organisation grows and grassroots work develops, a balance between operational, strategic workload and seeking funding is continually assessed. Mitigation: Staff are actively supported to achieve a positive and healthy work-life balance with wellbeing a key organisational priority.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

The purposes of Making Rights Real according to our constitution are to work independently and in collaboration with others for:

1 The advancement of human rights citizenship or community development, by all or any of the following means:

1.1 Encouraging and supporting collective community action on human rights concerns including through media and campaigning work.

1.2 Supporting the networking of community based human rights defenders.

1.3 Providing information, advice, training or development support for rights holders and communities in furtherance of above purposes.

2 The advancement and promotion of human rights (as set out in the UN Declaration of Human Rights and subsequent United Nations treaties and declarations) by all or any of the following means:

2.1 With communities monitoring human rights concerns at the grassroots; obtaining redress for the victims of human rights issues including through media and campaigning; supporting people to have their rights met in practice; research into human rights issues.

2.2 Educating the public about human rights and promoting public support for human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law.

2.3 Commenting on legislation impacting on human rights; raising awareness and support for human rights.

2.4 Promoting respect for human rights among individuals, corporations; international advocacy of human rights and eliminating infringements of human rights.

2.5 Provide or support the provision of services with communities and rights holders in furtherance of above purposes.

How we work

- We make rights real by working alongside communities to name and claim their rights.

- We work to practically support collective action around rights.

- We use a human rights based approach, building a movement of allies and supporters to achieve meaningful change.

- We are part of a global movement for change, collaborating with people from around the world to share learning and practice.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Governance

In our fourth full financial year of operations, we continued to focus on the development of Making Rights Real as an organisation.

As a still relatively new organisation, our key achievement is continuing to operate in this very challenging fiscal environment.

We have remained strong in our governance, resolute in our values and mission and have taken practical steps to strengthen our organisation, included recruiting and inducting new trustees, the completion of organisational policies and procedures, and attracting new funders to support our work.

Securing funding

Along with our current funders, John Ellerman Foundation, and the Independent Human Rights Fund for Scotland, we were funded by Awards for All and the Women's Fund for Scotland for our joint work with Fa'side Women and Girls Group, as well as the Pump House Trust and Amnesty International.

We were thrilled to be selected as one of five global Atlantic Equity Challenge awards funded by the Atlantic Fellows for Social and Economic Equity (AFSEE) for our two-year collaborative project "Shifting the dial on structural racism against Gypsy Travellers in Scotland." This project is a collaboration with Gypsy Traveller communities, Making Rights Real and AFSEE at the London School of Economics' International Inequalities Institute.

We successfully generated income, exceeding modestly set targets, through the delivery of commissioned services and donations.

Telling our story

We have continued to tell our story on our website, with newly created pages and structure that highlights our work. We launched our first *Impact Report for 2024*, emphasising the growing bank of evidence from rights holders demonstrating the impact of our rights based work.

Grassroots human rights work

East Lothian

Our joint intergenerational project continued with Fa'side Women and Girls Group, a grassroots group based in East Lothian along with the Scottish Women's Budget Group to explore women and girls' human rights concerns.

We recruited two independent Associates to support this work.

We supported Fa'side Women and Girls Group to use their findings of participatory action research on poverty to advocate for change, meeting with East Lothian Council to discuss how the local authority can embed the principles of gender based budgeting into their work and working together to respond to the East Lothian Poverty Action Plan.

Our report was discussed in the Scottish Parliament in cross-party working groups on transport and poverty.

We were delighted that Fa'side Women and Girls Group became nationally recognised award winners, receiving the Valuing Generational Inclusion and Diversity Prize at the Generations Working Together national awards for their cost-of-living project, delivered jointly with Making Rights Real and Scottish Women's Budget Group. Generations Working Together produced a compelling video about the project and award.

We celebrated the award at a community event and held successful events for Purple Friday (on LGBTI rights)

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

and International Women's Day (on women and girls' rights).

The group started work to design their next project #ParkLifeForGirls to assess the suitability of public playpark provision in their local area for girls.

Gypsy Traveller Communities

Gypsy Travellers in Scotland continue to face significant longstanding human rights issues. Over many generations, communities have experienced deeply entrenched racism and discrimination, poor access to services and human rights violations.

This year we have worked alongside Mangin' Manishes and RAJPOT (voluntary organisations run by and for Travellers), residents of Double Dykes in Perth, Bobbin Mill in Pitlochry, and Tarvit Mill in Cupar to support action to address current human rights breaches.

Tarvitt Mill Gyms Traveller Community

A community of over 100 Gypsy Travellers at Tarvit Mill, a local authority site in Fife, face human rights violations due to poor accommodation.

In May 2024, residents instructed Making Rights Real to escalate concerns to the Scottish Housing Regulator, Scottish Human Rights Commission, Fife Council, the Minister for Equalities and the UN Committee on the Elimination of Racial Discrimination.

The Regulator investigated the concerns. It found Fife Council had failed to meet its obligations under the Scottish Social Housing Charter and that the decant site did not meet the Scottish Government's Minimum Site Standards. This is the first time the SHR has carried out its Serious Concern process, initiated by Gypsy Travellers, which upheld all their complaints, and compelled the Local Authority to take action to address concerns.

The local authority apologised to tenants and put in place fast track improvements to speed up the site refurbishment process. We continue to attend meetings with the local authority and residents to monitor progress.

The Scottish Human Rights Commission also met with residents to assess concerns in the right to culturally appropriate accommodation.

Perth and Kinross Bobbin Mill, Pitlochry

Gypsy Travellers at Bobbin Mill, a 'Tinker Experiment' site in Pitlochry, have long endured poor-quality accommodation from the local authority. Residents have long campaigned for justice and accountability for the state-organised Tinker Experiments and an improvement in accommodation conditions.

In 2024/25 we continued to work alongside the community to explore avenues to tell the story of the 'Tinker Experiments' in a bid to raise public awareness of the horrific treatment of the community and stand alongside victims as they pressed for an apology from the Scottish Government and the Church of Scotland for this racist and discriminatory policy.

We continued to partner with RAJPOT (an arts and human rights organisation based at Bobbin Mill) to develop ideas to support their campaign for justice and redress for the 'Tinker Experiments'. Linked to their ambitions to advance cultural rights, we set up the 'Tinker Experiment Exhibition Group' to develop a multi-form arts exhibition to support the campaign for an apology. We convened meetings with Historic Environment Scotland, the Universities of Stirling and Napier, the School of Scottish Studies at Edinburgh University and the Oxford XR Lab to develop this project. We have submitted funding bids to develop this further, however have so far been unsuccessful in attracting independent funding for this work. We will continue to submit funding applications for this, to publicly highlight one of Scotland's most shameful human rights abuses.

We continue to vocally support RAJPOT and Tinker Experiment victims in their campaign with visible public

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

solidarity in our website and social media.

In practical terms, we continue to support residents in their bids to hold the Council accountable for the accommodation conditions. One year after community members wrote to the CEO of Perth and Kinross Council about the inadequate heating in the chalets, new stoves were installed.

We worked with residents to submit formal complaints and called for the Scottish Housing Regulator to investigate Serious Concerns in relation to failures of the Scottish Social Housing Charter (SSHC) and Site Standards. Again, the SHR investigated and found that Perth and Kinross Council breached the SSHC and Site Standards. Monitoring of PKC continues by the Regulator, although materially, no improvements have been made to accommodation following the Serious Concerns process.

We also hosted meetings with Bobbin Mill and Double Dykes residents building connections with indigenous communities in Taos Pueblo, New Mexico.

We assisted RAJPOT in making a film submission to the UN Committee on the Elimination of Racial Discrimination (CERD) for their treatment in the Tinker Experiments (see details below).

Double Dykes, Perth

We worked alongside Mangin Manishes (an organisation set up by and for women Gypsy Travellers) and residents at Double Dykes Gypsy Traveller site, Perth to carry out a second human rights monitoring process at the site.

Survey results again highlighted considerable human rights issues and repeated experiences of racism and discrimination.

The residents' report *Our Human Rights Matter 2* was launched for Human Rights Day in December 2024, at an event which included input from Anastasia Crickley, former Chair of the UN Committee on the Elimination of Racial Discrimination (CERD) who commented on the racism experienced by Gypsy Travellers in Scotland. The Scottish Human Rights Commission also attended. The report was presented to duty bearers. Residents have continued to monitor their human rights issues.

Whilst the Double Dykes site is being refurbished, residents remained concerned about their human rights being breached and complained to the Scottish Housing Regulator. The Regulator investigated concerns and found that Perth and Kinross Council had failed to meet its obligations under the Scottish Social Housing Charter and that the site did not meet the Scottish Government's Minimum Site Standards.

We continue to support residents in meetings with the Regulator and to monitor conditions on the site.

Using Regulatory System to Impact Human Rights Change

This is the first time that the Scottish Housing Regulator has investigated conditions at three Gypsy Traveller sites using its Serious Concerns process for failures in the right to culturally appropriate housing. The fact that three complaints were investigated and upheld, and that in some cases landlords were unaware they were breaching site standards, is in itself a significant concern.

The Scottish Housing Regulator has now prioritised services for Gypsy Traveller in its thematic priorities because of our joint work with residents in three sites, who acted on this issue.

The Scottish Government will now review the Site Standards for Gypsy Traveller sites in Scotland in 25/26, because of our work.

International and UN engagement

For the first time since we were established, we submitted evidence to three UN Committees, using evidence from the communities we are working alongside to highlight human rights concerns.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

In February 2024 we contributed to the Human Rights Consortium Scotland's written contribution to the United Nations International Covenant on Civil and Political Rights (ICCPR) for states parties under review, highlighting shocking findings from residents at Bobbin Mill in addition to action research carried out by the residents of Double Dykes.

We continued to support Gypsy Traveller residents to document human rights breaches, submitting evidence to three UN Committees to advance recognition of rights.

We highlighted the findings from human rights monitoring in a submission to the UN Committee on the Elimination of Racial Discrimination (CERD) and the UN Committee on Economic Social and Cultural Rights (CESCR).

CERD's Concluding Observations included specific mention of the failure of the Scottish Government in the "Tinker Experiments": "54. The Committee recommends that the State party, including the government of Scotland, adopt all measures necessary to tackle the causes and legacy of forced assimilation faced by Gypsy and Traveller communities and ensure that members of these communities are able to participate in all initiatives in this regard."- UN Committee on the Elimination of Racial Discrimination, 2024 Concluding Observations.

Using the human rights framework is a key mechanism to press for accountability and change.

Gypsy Travellers' Unmet Legal Need

We initiated a project alongside the University of Glasgow School of Law around unmet legal support for Gypsy Travellers in Scotland. As we have supported Gypsy Traveller communities, we have found that there are few opportunities open for legal redress for the community. We want to proactively establish opportunities for a potential law clinic. This project will report in 25/26.

Coalition of Carers

For the second year running, the Coalition of Carers for Scotland commissioned us to deliver sessions for staff in carers' organisations nationally about using a human rights based approach and reframing carer's issues as human rights concerns.

North Highland Women's Wellbeing Hub

We have continued working with North Highland Women's Wellbeing Hub, a determined group of activists in Caithness, who are calling out NHS Highland for breaching their right to adequate maternity and gynaecological services. We have supported them to frame their experiences as human rights violations. We hosted an online event in February 2025 on the human rights to accessible healthcare in partnership with NHWWH and the Scottish Women's Convention.

The shocking real life impacts on women being denied their rights featured in STV News this year and was documented in the Scottish Human Rights Commission's (SHRC) Spotlight project examining economic, social and cultural rights in the Highlands.

Cables Wynd House

We continue to provide bespoke human rights support to Cables Wynd Housing Group - a housing rights group, as requested by them, to meet their needs online and in person, providing human rights legal information, details on human rights monitoring.

We supported the group to report its second human rights monitoring research in an event at which the Chair of the Scottish Human Rights Commission commended the group for its research. The City of Edinburgh Council apologised for its failures and vowed to work with the group to improve participation and housing conditions in a £69M improvement programme for the blocks.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

National policy work

We contributed to national policy work around the incorporation of UN Treaties into Scotland's laws as an active participant in the Civil Society Working Group on Incorporation, convened by Amnesty and HRCS, and joined forces with Scotland's human rights organisations in responding to the regressive UK Government actions against human rights and stalled progress by the Scottish Government on human rights incorporation.

We publicly resigned from Scotland's National Action Plan for Human Rights Leadership Panel, following the decision by the First Minister to withdraw plans to bring forward a human rights bill for Scotland. With no progress in SNAP2 since its launch, we withdrew our labour in protest at the Scottish Government's rollback of commitment towards rights.

We held a joint event with the Scottish Community Development Centre (SCDC) to bring together 50 human rights defenders we are working alongside, from all over Scotland, to respond to the Scottish Government's consultation on *Democracy Matters*. Our event and response focussed on how a rights based approach could be transformative if used in democratic processes in Scotland.

Towards a human rights based approach in Scotland

We continue to build alliances around grassroots human rights work in Scotland.

We presented to 20+ national events highlighting the need for rights based community development work in Scotland.

International alliances

Our Director was selected to travel to Chile by the Atlantic Institute to contribute to a programme about creative practices in social change work. She presented keynotes at London School of Economics and in Dublin, Ireland.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

Reserves Policy

The Trustees aim to build up three months of operating costs within the next three years with a longer-term view of building reserves of three to six months operating costs.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

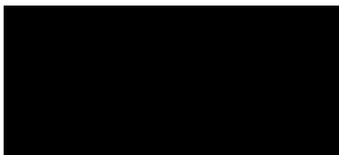
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities 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.

Summary

This has been an extraordinary fourth year for Making Rights Real as we continued to build relationships with marginalised communities and extend our reach and influence around using human rights in practice. With a small staff team of 1.8FTE members of staff, our progress has been incredible.

We thank all the communities we are working alongside, our staff, contractors, volunteers, allies and funders for being on this journey, in this our fourth full fiscal year operating as a charity.

The trustees' annual report was approved on 10 December 2025 and signed on behalf of the board of trustees by:



Trustee

Making Rights Real (SCIO)

Independent Examiner's Report to the Trustees of Making Rights Real (SCIO)

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Making Rights Real (SCIO) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

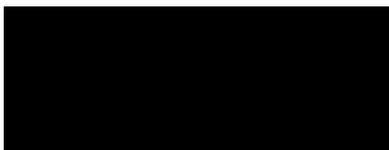
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Independent Examiner

BK Plus Limited
Chartered Certified Accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

10 December 2025

Making Rights Real (SCIO)**Statement of Financial Activities****Year ended 31 March 2025**

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	10,000	99,812	109,812	124,000
Charitable activities	5	15,497	–	15,497	4,147
Total income		<u>25,497</u>	<u>99,812</u>	<u>125,309</u>	<u>128,147</u>
Expenditure					
Expenditure on charitable activities	6,7	(111,413)	(20,215)	(131,628)	(119,936)
Total expenditure		<u>(111,413)</u>	<u>(20,215)</u>	<u>(131,628)</u>	<u>(119,936)</u>
Net (expenditure)/income and net movement in funds					
		<u>(85,916)</u>	<u>79,597</u>	<u>(6,319)</u>	<u>8,211</u>
Reconciliation of funds					
Total funds brought forward		133,301	20,215	153,516	145,305
Total funds carried forward		<u>47,385</u>	<u>99,812</u>	<u>147,197</u>	<u>153,516</u>

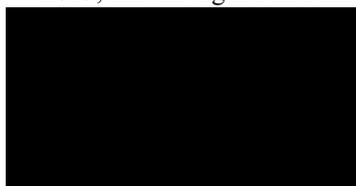
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 22 form part of these financial statements.

Making Rights Real (SCIO)**Statement of Financial Position****31 March 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	11	102,184	103,533
Cash at bank and in hand		51,048	60,200
		<u>153,232</u>	<u>163,733</u>
Creditors: amounts falling due within one year	12	<u>6,035</u>	<u>10,217</u>
Net current assets			<u>147,197</u>
Total assets less current liabilities			<u>147,197</u>
Net assets			<u>147,197</u>
Funds of the charity			
Restricted funds			99,812
Unrestricted funds			47,385
Total charity funds	14		<u>147,197</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 December 2025, and are signed on behalf of the board by:



The notes on pages 15 to 22 form part of these financial statements.

Making Rights Real (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED]

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', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity 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 these financial statements.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Pump House Trust	4,000	–	4,000
John Ellerman Foundation	1,000	–	1,000
Corra Foundation	–	–	–
Women's Fund for Scotland	–	–	–
HadFab	–	–	–
National Lottery Community Fund	–	–	–
Independent Human Rights Fund for Scotland	–	–	–
Atlantic Fellows for Social and Economic Equity	–	99,812	99,812
Amnesty	5,000	–	5,000
	10,000	99,812	109,812

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Pump House Trust	–	3,000	3,000
John Ellerman Foundation	–	–	–
Corra Foundation	25,000	–	25,000
Women's Fund for Scotland	–	5,000	5,000
HadFab	–	1,000	1,000
National Lottery Community Fund	–	15,000	15,000
Independent Human Rights Fund for Scotland	75,000	–	75,000
Atlantic Fellows for Social and Economic Equity	–	–	–
Amnesty	–	–	–
	100,000	24,000	124,000
	100,000	24,000	124,000

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	15,497	15,497	4,147	4,147
	15,497	15,497	4,147	4,147

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages costs	77,007	5,234	82,241
Consultancy	16,912	12,749	29,660
Telephones and internet	465	–	465
Printing and stationery	587	26	613
Travel and accommodation	5,240	98	5,338
Meeting costs	2,025	1,563	3,588
Miscellaneous costs	957	6	963
Insurance	1,140	–	1,140
Office costs	1,389	–	1,389
IT costs	2,000	539	2,539
Support costs	3,530	–	3,531
	111,252	20,215	131,467

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages costs	61,030	878	61,908
Consultancy	32,551	–	32,551
Telephones and internet	376	–	376
Printing and stationery	683	–	683
Travel and accommodation	6,042	85	6,127
Meeting costs	1,072	700	1,772
Miscellaneous costs	848	–	848
Insurance	991	–	991
Office costs	40	–	40
IT costs	2,043	–	2,043
Support costs	3,085	–	3,085
	108,761	1,663	110,424

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Wages costs	82,241	–	82,241	61,908
Consultancy	29,660	–	29,660	32,551
Telephones and internet	465	–	465	376
Printing and stationery	613	–	613	683
Travel and accommodation	5,338	–	5,338	6,127

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Meeting costs	3,588	–	3,588	1,772
Miscellaneous costs	963	–	963	848
Insurance	1,140	–	1,140	991
Office costs	1,389	–	1,389	40
IT costs	2,539	–	2,539	2,043
Governance costs	–	3,531	3,531	3,085
	<u>127,936</u>	<u>3,531</u>	<u>131,467</u>	<u>110,424</u>

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,016</u>	<u>924</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	75,502	56,402
Employer contributions to pension plans	6,739	5,506
	<u>82,241</u>	<u>61,908</u>

The average head count of employees during the year was 3 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

The key management personnel comprise of the trustees, who received no remuneration in the year ended 31 March 2025.

11. Debtors

	2025	2024
	£	£
Trade debtors	50,110	3,250
Prepayments and accrued income	51,902	100,000
Other debtors	172	283
	<u>102,184</u>	<u>103,533</u>

Accrued income of £51,902 relates to funding from the Atlantic Fellows for Social and Economic Equity and is due to be received over the next two years. Prior year's accrued income of £35,000 related to funding from the John Ellerman Foundation and was received in the current year. Also, accrued income of £50,000 related to funding from the Corra Foundation and was received in the current year. There was also £15,000 accrued income which related to funding from the National Lottery Community Fund and was received in the current year.

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,841	1,061
Accruals and deferred income	1,016	3,580
Social security and other taxes	–	1,815
Other creditors	178	3,761
	6,035	10,217

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,739 (2024: £5,506).

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	133,301	25,497	(111,413)	47,385
	133,301	25,497	(111,413)	47,385

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	137,915	104,147	(108,761)	133,301
	137,915	104,147	(108,761)	133,301

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
SEVEN play	–	–	–	–
Fa'side Womens and Girls Group	20,215	–	(20,215)	–
AEQ	–	99,812	–	99,812
	<u>20,215</u>	<u>99,812</u>	<u>(20,215)</u>	<u>99,812</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
SEVEN play	7,390	3,000	(10,390)	–
Fa'side Womens and Girls Group	–	21,000	(785)	20,215
AEQ	–	–	–	–
	<u>7,390</u>	<u>24,000</u>	<u>(11,175)</u>	<u>20,215</u>

SEVEN play - To fund the process of bringing the play SEVEN to its Scottish Premiere.

Fa'side Women and Girls Group - To fund and support the FWGG events and workshops.

AEQ - An anti-racism project with Gypsy Traveller community in 2025-2026.

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	53,421	99,812	153,233
Creditors less than 1 year	(6,036)	–	(6,036)
Net assets	<u>47,385</u>	<u>99,812</u>	<u>147,197</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	143,518	20,215	163,733
Creditors less than 1 year	(10,217)	–	(10,217)
Net assets	<u>133,301</u>	<u>20,215</u>	<u>153,516</u>