

APPENDIX 1

OSCR

Scottish Charity Regulator

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	1	July	2024	To	30	June	2025

Reference and administration details

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

SEMPER Scotland
SC045722
2 Clyde Gateway
French St
Glasgow
Postcode G40 4EH

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 The trustees have been granted exemption from disclosure of their names.			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
18			
20			

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 dated 18 June 2015

Trustee recruitment and appointment

Trustees may be appointed by the board or by the members at AGM. Trustees retire at each AGM and are eligible for re-election by the members.

Objectives and activities

Charitable purposes

To promote equality of opportunity and fairness throughout the police services of Scotland. To work with minority ethnic communities to foster, improve and strengthen relations between them and the police services of Scotland.

Summary of the main activities in relation to these objects

Support all minority ethnic police officers and staff within the Police Service of Scotland, the British Transport Police and the Scottish Police Authority to achieve equality in race. Primarily consult with and advise the Police Service of Scotland on policy, guidance and procedures that may adversely impact BME officers and staff. Assist the Police Service of Scotland to drive forward its agenda to become an anti-racist organisation. Assist to establish / improve relations between BME communities and the Police Service of Scotland. Encourage interest in policing from BME communities. Provide practical support and guidance to BME officers and staff.

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Achievements and performance

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

SEMPER Supported officers and staff, advocating through grievance and misconduct issues and provided advice to members, non-members and Police Scotland Executive. Met with Police Scotland's Positive Action Recruitment Team, agreement reached to joint collaborative work to identify areas for improvement. Collaboration with NBPA, hosting them in Scotland August 2025, feedback and evaluation very positive. Attended NBPA National Conference in London, October 2025. Collaborated with Police Scotland to celebrate Black History Month, October 2025. Engaged with 'Over the Horizon' Mentorship Programme, for Executive Committee Members. Participated in training courses including:- Hate Crime Champions Course', 'Anti-racism Course' and given inputs to diversity trainers (not BME), who were looking for first hand or lived experiences. Giving advice and guidance in regard to courses attended.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to retain sufficient reserves to enable the charity to maintain operations for the foreseeable future.

Details of any deficit

Donated facilities and services (if any)

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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) <i>OSCR will accept digital or typed signatures</i>	Approved by the trustees	
Full name(s)	Approved by the trustees	
Position (e.g. Chair)	Approved by the trustees	
Date	25 May 2026	

Charity registration number SC045722 (Scotland)

SEMPERSCOTLAND

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	July	2024		30	June	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations						
Legacies					-	
Grants	12,909				12,909	51,636
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	786				786	654
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	13,695	-	-	-	13,695	52,290
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,695	-	-	-	13,695	52,290
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,973				9,973	44,773
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	9,973	-	-	-	9,973	44,773
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,038				2,038	
Purchase of investments					-	
A4 Sub total	2,038	-	-	-	2,038	-
Total payments	12,011	-	-	-	12,011	44,773
Net receipts / (payments)	1,684	-	-	-	1,684	7,517
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,684	-	-	-	1,684	7,517

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	49,759				49,759	42,242
	Surplus / (deficit) shown on receipts and payments account	1,684				1,684	7,517
						-	
						-	
	Cash and bank balances at end of year	51,443	-	-	-	51,443	49,759

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Laptop	Unrestricted	1,321	1,248	-
	Mobile Phone	Unrestricted	717	678	-
Total			2,038	1,926	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Independent Examination Fee	Unrestricted	1,200	
Total			1,200	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Total			-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

Approved by the trustees	Approved by the trustees	25 May 2026

Section C Notes to the Accounts

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

The unrestricted fund exists to support and represent all minority ethnic employees of Police Scotland on issues of equality in race and to ensure that the Scottish Police Authority and the Police Service of Scotland uphold the principles and practices of racial equality.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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		Number of trustees	£
C4b Trustee expenses - details	Mileage	1	218
	IT costs	1	238

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons	Trustee	Mileage	218	0
	Trustee	It Costs	238	0

C6 Other information	
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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	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Scottish Government	12,909			12,909	51,636
				-	
				-	
				-	
Total	12,909	-		12,909	51,636

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 £
Salaries, Social Security & Pensions	7,253				7,253	42,213
Telephone	623				623	726
Accountancy and payroll	330				330	1,290
Event costs	700				700	
IT costs	339				339	
Postage	11				11	
Mileage	369				369	509
Sundry	348				348	35
					-	
					-	
Total	9,973	-	-	-	9,973	44,773

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	12,909				12,909	51,636
Receipts from fundraising activities						
Gross trading receipts					-	
Income from investments other than land and buildings					-	
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Sub total	-	-	-	-	-	-
Total receipts	13,695	-	-	-	13,695	52,290
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SEMPERScotland

Independent Examiner's Report

SC045722

I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 1 to 10

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 seeking 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M A P Taddei MA FCA CA

Relevant Professional Body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Dated: 25 May 2026