

Human Rights Consortium Scotland

Report and financial statements
Period 23 April 2020 to 31 March 2021

Charity no. : SC050099

Contents

Report of the trustees	3 - 7
Independent Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11-16

Report of the trustees

The trustees present their report together with the financial statements for the period from the date of registration on 23 April 2020 to 31 March 2021.

Members of the Board are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members. The members serving during the period and since the period end are detailed on page 6.

OBJECTIVES & ACTIVITIES

The organisation's purpose is the advancement of human rights, understood as the rights set out within the Universal Declaration of Human Rights and subsequent UN Conventions and declarations. The organisation will do this by:

- raising awareness of, and support for, human rights;
- facilitating civil society organisations to promote human rights within their activities;
- working for the promotion and protection of human rights in local and national law and policy making and practice; and
- securing the enforcement of human rights law.

Since 2016, the Consortium was hosted by Amnesty International who provided vital infrastructure to enable the Consortium's growth and development. The trustees are very grateful to Amnesty, particularly their staff based in Scotland, for all of their invaluable support. In April 2020, the Consortium became registered as a SCIO and from 1st August 2020, staff transferred to the Consortium so that it is now a fully standalone organisation.

ACHIEVEMENTS & PERFORMANCE

Whilst many of the events we had planned at the conception of the Charity were delayed due to COVID restrictions, we pivoted our resources into other key areas of work:

New human rights law for Scotland

The Consortium was the civil society member of the Scottish Government-led National Taskforce for Human Rights Leadership. We convened a civil society reference group of over 50 members to share their expertise with the Taskforce. We were commissioned by the Taskforce, together with the Scottish Human Rights Commission (SHRC), to engage with marginalised groups on the new human rights law. We did this through our member organisations hosting community conversations, facilitated and supported by the Consortium, called [All Our Rights In Law](#). Over 400 people took part, participants spoke about the final report directly reflecting their views, and the findings demonstrably influenced the Taskforce's final recommendations.

To inform the Taskforce's work, we also worked with Freedom from Torture on a webinar and paper on the right to rehabilitation from torture in the new law. We have begun gathering and developing resources for civil society around the incorporation of international human rights treaties.

In March 2021, the Taskforce then recommended incorporation of four international human rights treaties -ICESCR on economic, social and cultural rights; CEDAW on women's rights; CRPD on disabled people's rights; and CERD around rights related to race – into Scots law, together with the right to a healthy environment and additional rights for older people and LGBTi people. The Scottish Government accepted

Report of the trustees

all of the recommendations. This upcoming new statutory framework is, and will be for the next 3-5 years, a major part of the Consortium's strategic focus.

COVID-19 and human rights

We published '[Delivering Human Rights in Scotland During COVID-19: A 2020 Survey of Public Authorities](#)'. Using FOI, the survey found that most public authorities cannot provide evidence of human rights-based decision-making in their response to COVID-19. We held a major event, together with Amnesty International, for over 100 people from across civil society and government on COVID-19 and Human Rights Accountability which raised important issues and seldom-heard voices - feedback from the event was excellent.

UK human rights protections

We published authoritative research into the potential impacts in Scotland of both the review of administrative law, and the Independent Review of the Human Rights Act. We published a guide to responding to the HRA Review, hosted a member discussion on the questions asked, coordinated a joint submission, and took part in Review roundtables. We are an active member of a UK strategy group on the HRA Review convened by Equally Ours.

We continue to work on Brexit-related rights regression, for example, we worked closely with MSPs to secure amendments to the Scottish Continuity Bill that requires the Scottish Parliament to use their 'keeping pace' with the EU powers to maintain or advance human rights standards.

Over the last year we have also:

- Developed new partnerships e.g. joint work with the Environmental Rights Centre for Scotland and Making Rights Real.
- Learned about how the Consortium can best amplify the voices of people with lived experience through working in partnership with our civil society members.
- Increased and broadened our membership to include more 'non-usual suspects', with a rise in organisational membership from 95 to 136.
- Held highly valued events/meetings for members, e.g. [a webinar on what it means to be an anti-racist organisation](#).
- Increased our social media content to raise awareness of our work and highlight human rights priorities.

FINANCIAL REVIEW

Total income for the period from 23 April 2020 to 31 March 2021 was £186,202. £37,617 received during the period was unrestricted and £148,585 was restricted. Total expenditure for the period was £99,370. The charity had a surplus for the period of £86,832.

Principal funding sources

The main funding sources for the period have been the Paul Hamlyn Foundation, Legal Education Foundation, Joseph Rowntree Charitable Trust and the Scottish Government.

Report of the trustees

Reserves policy

The charity's surplus stands at £86,832 at the balance sheet date. At 31 March 2021, the charity holds restricted funds of £68,933 (for more detailed information see Note 10) and unrestricted general funds of £17,899.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees feel that an appropriate level of reserves should equate to approximately 3 months of overheads (core running costs). The current free reserves of the charity are £17,899. This represents 3 months of projected core running costs based on our planned budgets for 2021/22.

Plans for future periods

Four particularly significant plans are:

- We are carrying out a capacity assessment of civil society around using human rights, with the report due October 2021
- As a follow-on from the successful Brexit Civil Society Alliance, the Legal Education Foundation has provided funding for a 3 year successor project, coordinated by the Consortium together with the Wales Civil Society Forum on Brexit and the Human Rights Consortium in Northern Ireland. This will enable cross-UK, cross-sector collaboration and voices at Westminster on areas of common concern in post-EU UK.
- We will be commissioned by the SHRC to enable civil society engagement in the Scottish reports to the UN as part of the Universal Periodic Review.
- We will continue to work closely with the Corra Foundation and Making Rights Real on conversations with Scottish funders around human rights, publishing a short report summarising key emerging themes.

Key challenges

Responding to, and working within, the COVID-19 related context remains a challenge. We anticipate that we will only return to the office on a very part-time basis. We are considering how we can best build on the increased engagement from across Scotland due to being online, whilst being very aware of those who are digitally excluded.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Human Rights Consortium Scotland is a Scottish Charitable Incorporated Organisation (SCIO), charity number SC050099, registered on 23 April 2020 and is governed by its Constitution.

Appointment of Trustees

The Board may, at any time, appoint any person to be a charity trustee, and they shall be appointed by majority vote at a board meeting.

Report of the trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered name: Human Rights Consortium Scotland

Name the charity is known by: Human Rights Consortium Scotland

Charity registration number: SC050099

Registered and Principal office address:
c/o Amnesty International
66 Hanover Street
Edinburgh
EH2 1EL

Trustees
Aidan Collins (appointed 23 April 2020), Chair
Emma Ngaire Ritch (appointed 23 April 2020, to 9 July 2021),
Chair (to 9 July 2021)
Catriona Finnie (appointed 23 April 2020), Treasurer
Jennifer Su-Lan Ang (appointed and resigned 23 April 2020)
Jo Ozga (appointed 23 April 2020)
Lucy Katrin Mulvagh (appointed 23 April 2020)
Rosalind Tyler-Greig (appointed 23 April 2020)
Sofi Taylor (appointed 23 April 2020)
Sandra Stuart (appointed 23 April 2020)

Key Management Personnel Mhairi Snowden, Director

Independent Examiner
Anne Campbell
Chartered Accountant, FCA
Stripe Accountants Ltd
3a Montgomery Street Lane
Edinburgh
EH7 5JT

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 **22 October** 2021 and signed on its behalf by:

Aidan Collins
Chair



INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF HUMAN RIGHTS CONSORTIUM SCOTLAND

I report on the accounts of the charity for the period from 23 April 2020 to 31 March 2021 which are set out on pages 9 to 16.

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

Anne Campbell FCA
Chartered Accountant
Stripe Accountants Ltd
Edinburgh
11 November 2021

Statement of financial activities

		Unrestricted funds £	Restricted fund £	Period 23 April 2020 to 31 March 2021 £
Income from:				
Donations	2	32,617	148,585	181,202
Charitable activities	3	5,000	-	5,000
Total Income		37,617	148,585	186,202
 Expenditure on:				
Charitable activities	4	(19,718)	(79,652)	(99,370)
Total Expenditure		(19,718)	(79,652)	(99,370)
 Net income		17,899	68,933	86,832
 Net movement in funds		17,899	68,933	86,832
 Reconciliations of funds:				
Total funds carried forward	10,11	17,899	68,933	86,832

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 period. All income and expenditure derives from continuing activities.

Balance Sheet

	Note	2021 £
Current assets		
Debtors	8	35,458
Cash at bank and in hand		53,104
		<hr/>
		88,562
Creditors: amounts falling due within one year	9	<hr/> (1,730)
TOTAL NET ASSETS		<hr/> 86,832 <hr/>
Funds		
Unrestricted funds: General	10	17,899
Restricted funds	10	68,933
		<hr/>
Total charity funds		<hr/> 86,832 <hr/>

Approved by the Board of Trustees on **22 October** 2021 and signed on their behalf by:

Aidan Collins 

Human Rights Consortium Scotland SC050099

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).

Human Rights Consortium Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC050099. The address of the registered office is given on page 6.

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.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

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.

Pensions

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

Notes to the financial statements

2 Donations

	Unrestricted funds General funds	Restricted funds	Period 23 April 2020 to 31 March 2021
	£	£	£
Amnesty International (balance of funds)	10,617	63,362	73,979
Legal Education Foundation	-	52,323	52,323
Scottish Government for All Our Rights in Law	-	32,900	32,900
Joseph Rowntree Charitable Trust	22,000	-	22,000
	32,617	148,585	181,202

Income from donations was £181,202 of which £32,617 was unrestricted general and £148,585 was restricted.

3 Income from charitable activities

	Unrestricted funds General funds	Restricted funds	Period 23 April 2020 to 31 March 2021
	£	£	£
Consultancy	5,000	-	5,000
	5,000	-	5,000

Income from charitable activities was £5,000. All income received during the period was unrestricted general.

4 Expenditure on charitable activities

	Unrestricted funds General funds	Restricted funds	Period 23 April 2020 to 31 March 2021
	£	£	£
Staff Costs	8,615	33,840	42,455
Running Costs	9,423	45,812	55,235
Governance Costs			
External Scrutiny Services	756	-	756
Accounting Services	924	-	924
	19,718	79,652	99,370

Expenditure on charitable activities was £99,370, of which £19,718 was unrestricted general and £79,652 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.

Notes to the financial statements

5 Net incoming resources

Net incoming resources are stated after charging:

	Period 23 April 2020 to 31 March 2021 £
Amounts payable to Independent Examiner:	
External scrutiny services	756
Accountancy services	924
	<hr/>
	1,680
	<hr/> <hr/>

6 Staff costs

	Period 23 April 2020 to 31 March 2021 £
Salaries and wages	38,958
Social security costs	-
Pension costs	3,497
	<hr/>
	42,455
	<hr/> <hr/>

No staff member earned more than £60,000 (excluding employer pension costs).

The Charity considers its key management personnel comprise the trustees and the Director. The total employment benefits (including employer pension contributions) of the key management personnel were £24,224.

The average number of staff employed during the period was 2.

The pension costs noted above relate to contributions made by the company in respect of certain employees to a defined contribution scheme. Pension costs of £3,497 were charged to unrestricted general funds.

7 Trustees

There was no trustees' remuneration or expenses in the current period.

There were no related party transactions in the current period.

Notes to the financial statements

8 Debtors and prepayments

	2021
	£
Accrued income	35,458
	35,458
	35,458

9 Creditors: amounts falling due within one year

	2021
	£
Trade creditors	650
Other creditors	1,080
	1,730
	1,730

10 Movement in funds

	At 23 April 2020	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Restricted funds				
The Legal Education Foundation	-	52,323	(10,280)	42,043
Scottish Government for All Our Rights In Law	-	32,900	(27,211)	5,689
Amnesty International- balance of TLEF grant	-	25,345	(22,886)	2,459
Amnesty International- balance of Paul Hamlyn Foundation grant for project delivery	-	38,017	(19,275)	18,742
	-	148,585	(79,652)	68,933
Unrestricted funds				
General funds	-	37,617	(19,718)	17,899
	-	186,202	(99,370)	86,832
Total funds	-	186,202	(99,370)	86,832

Notes to the financial statements

Restricted funds

The Legal Education Foundation and Amnesty International- balance of TLEF grant – funding for empowering civil society in Scotland to engage in Brexit-related constitutional change.

Paul Hamlyn Foundation (delivered on behalf of Amnesty International UK) – funding for the Shared Ground Fund, to explore and test how new collaborations can secure further rights for people who have migrated to Scotland via influencing development of enhanced human rights framework.

Scottish Government for All Our Rights In Law – public engagement commissioned by the National Taskforce on Human Rights Leadership.

Unrestricted funds

Unrestricted funds include income of £22,000 from the Joseph Rowntree Charitable Trust which is funding for the core work of the organisation.

11 Analysis of net assets between funds

	Unrestricted General funds	Restricted funds	Total
	£	£	£
Net current assets	17,899	68,933	86,832
Net assets at 31 March 2021	17,899	68,933	86,832