

Human Rights Consortium Scotland

Report and financial statements
Year Ended 31 March 2022

Charity no. : SC050099

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Report of the trustees

The trustees present their report together with the financial statements for the year ended 31 March 2022. The prior year comparatives are 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 year and since the year end are detailed on page 7.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE

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.

This year has seen the engagement of the Consortium in many significant developments related to human rights in Scotland, including:

New human rights law for Scotland

The Consortium was the civil society member of the Scottish Government-led National Taskforce for Human Rights Leadership, which in March 2021 published recommendations for a new human rights framework. Over this last year, we have sought to widen and inform engagement in the development of this new human rights framework, for example by:

- holding three events in April 2021 to feedback on the All Our Rights In Law project;
- organising an Incorporation Fortnight in September 2021 with a whole series of events and podcasts around this new framework;
- commissioning and publishing a number of resources related to human rights incorporation including briefings on international rights treaties and on the right to a healthy environment;
- holding a high-profile event in November with a keynote speech by the Cabinet Secretary Shona Robison MSP to inform participants about the next steps being taken to develop this framework;
- working with 7 organisations from the migration sector to publish 'Human Rights for All: Some recommendations for the Scottish Human Rights Bill on protecting migrants' human rights'; and
- partnering with the University of Edinburgh and Amnesty International to hold an all-day research workshop on human rights incorporation.

We continue to seek to influence the development of the new Bill, including by:

- co-convening - with Amnesty International - a civil society working group around human rights incorporation;
- being an active member of the Scottish Government Human Rights Bill Advisory Board; and
- facilitating a Human Rights Bill Lived Experience Board on behalf of the Scottish Government.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

International Rights Monitoring

In October-November 2021, in partnership with and with resourcing from the Scottish Human Rights Commission, we held nine civil society workshops around Scotland's human rights record. Based on contributions from these workshops, the Consortium informed meetings with UK Government officials and submitted evidence to the UN Human Rights Council's Universal Periodic Review of the UK's record on human rights in March 2022. The Consortium also provided input to Inclusion Scotland's workshops to inform their UNCRPD report.

COVID-19 and human rights

Together with Amnesty International, we held a high profile online event titled 'What Went Wrong? COVID-19, Accountability and Building Back Better' with over 100 attendees – this event enabled several civil society leaders to speak about important human rights impacts and concerns related to COVID-19. We met with Scottish Government Ministers and officials several times, and with our members, around the Terms of Reference for the Scottish COVID-19 Public Inquiry. We were then a joint signatory of letters to the Scottish Government stressing the importance that the Inquiry took a human rights-based approach.

Protecting rights after EU withdrawal

We continue to raise concerns about keeping rights protections after Brexit. We published a joint report with other organisations including Inclusion Scotland, Scottish Environment LINK, and Engender titled 'Asking Some Important Questions: A Collation of Scottish Civil Society Questions for UK and Scottish Governments After UK Withdrawal from the European Union', and hosted an online event to highlight these concerns with the Minister for Europe. We provided written and oral evidence to the Scottish Parliament Constitution Committee about Government use of 'keeping pace' measures within the EU Continuity Bill. We also published briefings on employment rights and social policy developments in the EU.

UK human rights protections

We held a members' meeting and coordinated a joint submission of 48 organisations to the UK Government's proposals for a new 'bill of rights' which would replace the Human Rights Act. We held an online event, together with partners from Northern Ireland and Wales, titled 'Human Rights Act Reform: Responses from Wales, Northern Ireland and Scotland'. We are an active member of UK-wide strategy groups responding to UK Government plans in this area. We contributed to a joint bid to establish a new Civil Society Alliance, a UK-wide network to champion high rights and standards across the UK, open and accountable law making and a strong civil society voice.

Building civil society engagement with human rights

We commissioned Kate Nevens and Ellie Hutchinson from 'the collective' to carry out a capacity review of Scottish civil society on human rights, publishing their findings in a report in January 2022. Amongst other things, the report shows that there are many organisations who are new to human rights but want to engage more. The findings from this review have shaped revision of our strategic objectives and activities planned for the coming months.

Over the last year we have also:

- increased and broadened our membership from 136 to 170 member organisations and many individual supporters;
- held other highly valued meetings and events such as 'Human Rights Day 2021: Voices of Hope' in partnership with Making Rights Real;

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

- joined the new SNAP (Scotland's National Action Plan on Human Rights) Leadership Panel as one of 6 civil society representatives. This Panel is developing the 2nd iteration of this Plan; and
- increased our social media content to raise awareness of our work and highlight human rights priorities.

FINANCIAL REVIEW

Total income for the year ended 31 March 2022 was £117,504 (2021: £186,202). £28,800 (2021: £37,617) received during the year was unrestricted and £88,704 (2021: £148,585) was restricted. Total expenditure for the year was £144,936 (2021: £99,370). The charity had a deficit for the year of £(27,432) (2021: a surplus £86,832). The in-year deficit reflects delayed expenditure due to pandemic restrictions.

Principal funding sources

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

Reserves policy

The charity's surplus stands at £59,400 (2021: £86,832) at the balance sheet date. At 31 March 2022, the charity holds restricted funds of £47,737 (2021: £68,933) (for more detailed information see Note 10) and unrestricted general funds of £11,663 (2021: £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 unrestricted overheads (core running costs). Reserves required at the year ended 31 March 2022 were £7,833 (2021: £17,899 based on our planned budgets for 2021/22). The current free reserves of the charity are £11,663 (2021: £17,899).

Plans for future periods

In coming months, we will:

- recruit additional staff and board members;
- work with UK wide partners to influence around the Bill of Rights;
- enable and encourage Scottish civil society to respond to the upcoming consultation on the Human Rights Incorporation Bill;
- carry out a significant piece of work with our members around access to justice; and
- continue to develop our website and resources for civil society around human rights.

Report of the trustees

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.

We were deeply shocked and saddened by the death of Emma Ritch in July 2021. Emma was instrumental in setting up the Consortium and was the Chair of our Board. She was a person of such kindness, passion, wisdom and courage and her passing is a huge loss to equality and human rights in Scotland.

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.

The maximum number of trustees is 12 and minimum number is 3.

At the conclusion of each AGM, any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed during that period) shall retire from office and one third (to the nearest round number) out of the remaining charity trustees shall retire from office.

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
Company registration number:	CS004569
Registered and Principal office address:	c/o Amnesty International 66 Hanover Street Edinburgh EH2 1EL
Trustees	Aidan Collins (re-appointed 6 May 2021), Chair (from 9 July 2021) Emma Ngairé Ritch (re-appointed 6 May 2021, to 9 July 2021), Chair (to 9 July 2021) Catriona Finnie (re-appointed 6 May 2021), Treasurer Jo Ozga (re-appointed 6 May 2021) Lucy Katrin Mulvagh, Vice Chair (from 2 September 2021) Rosalind Tyler-Greig Sofi Taylor (re-appointed 6 May 2021) Sandra Stuart (re-appointed 6 May 2021)
Key Management Personnel	Mhairi Snowden, Director
Independent Examiner	Anne Campbell Chartered Accountant, FCA Stripe Accountants Ltd 5 South Charlotte Street Edinburgh EH2 4AN

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 **14 November** 2022 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 year ended 31 March 2022 which are set out on pages 10 to 18.

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
23 November 2022

Statement of financial activities

		Unrestricted funds £	Restricted fund £	Year ended 2022 £	23 April 2020 to 31 March 2021 £
Income from:					
Donations	2	20,000	79,604	99,604	181,202
Charitable activities	3	8,800	9,100	17,900	5,000
Total Income		28,800	88,704	117,504	186,202
 Expenditure on:					
Charitable activities	4	(31,332)	(113,604)	(144,936)	(99,370)
Total Expenditure		(31,332)	(113,604)	(144,936)	(99,370)
 Net income		 (2,532)	 (24,900)	 (27,432)	 86,832
Transfers between funds	10	(3,704)	3,704	-	-
Net movement in funds		(6,236)	(21,196)	(27,432)	86,832
 Reconciliations of funds:					
Total funds brought forward		17,899	68,933	86,832	-
Total funds carried forward	10,11	11,663	47,737	59,400	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 year. All income and expenditure derives from continuing activities.

Balance Sheet

	Note	2022 £	2021 £
Current assets			
Debtors	8	107	35,458
Cash at bank and in hand		63,663	53,104
		<u>63,770</u>	<u>88,562</u>
Creditors: amounts falling due within one year	9	(4,370)	(1,730)
		<u>59,400</u>	<u>86,832</u>
TOTAL NET ASSETS			
		<u>59,400</u>	<u>86,832</u>
Funds			
Unrestricted funds: General	10	11,663	17,899
Restricted funds	10	47,737	68,933
		<u>59,400</u>	<u>86,832</u>
Total charity funds		<u>59,400</u>	<u>86,832</u>

Approved by the Board of Trustees on 14/11/2022 and signed on their behalf by:

Aidan Collins
Chair



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 7.

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.

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.

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.

Notes to the financial statements

1 Accounting policies (continued)

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.

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	Year ended 2022	23 April 2020 to 31 March 2021
	£	£	£	£
Amnesty International (balance of funds)	-	-	-	73,979
Legal Education Foundation	-	52,323	52,323	52,323
Scottish Government for All Our Rights in Law	-	-	-	32,900
Joseph Rowntree Charitable Trust	20,000	-	20,000	22,000
Network for Social Change	-	6,281	6,281	-
The Baring Foundation	-	21,000	21,000	-
	<u>20,000</u>	<u>79,604</u>	<u>99,604</u>	<u>181,202</u>

Income from donations was £99,604 (2021: £181,202) of which £20,000 (2021: £32,617) was unrestricted general and £79,604 (2021: £148,585) was restricted.

3 Income from charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2022	23 April 2020 to 31 March 2021
	£	£	£	£
Consultancy	-	-	-	5,000
Trading income	8,800	-	8,800	-
Scottish Government for Lived Experience Board performance-related grant	-	9,100	9,100	-
	<u>8,800</u>	<u>9,100</u>	<u>17,900</u>	<u>5,000</u>

Income from charitable activities was £17,900 (2021: £5,000) of which £8,800 (2021: £5,000) was unrestricted general and £9,100 (2021: £nil) was restricted.

4 Expenditure on charitable activities

	Unrestricted funds General funds	Restricted funds	Year ended 2022	23 April 2020 to 31 March 2021
	£	£	£	£
Staff Costs	6,047	54,399	60,446	42,455
Running Costs	24,205	59,205	83,410	55,235
Governance Costs				
External Scrutiny Services	756	-	756	756
Accounting Services	324	-	324	924
	<u>31,332</u>	<u>113,604</u>	<u>144,936</u>	<u>99,370</u>

Expenditure on charitable activities was £144,936 (2021: £99,370), of which £31,332 (2021: £19,718) was unrestricted general and £113,604 (2021: £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:

	Year ended 2022	23 April 2020 to 31 March 2021
		£
Amounts payable to Independent Examiner:		
External scrutiny services	756	756
Accountancy services	2,983	924
	3,739	1,680
	3,739	1,680

6 Staff costs

	Year ended 2022	23 April 2020 to 31 March 2021
		£
Salaries and wages	54,468	38,958
Social security costs	1,076	-
Pension costs	4,902	3,497
	60,446	42,455
	60,446	42,455

No staff member earned more than £60,000 (excluding employer pension costs) (2021: none).

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 £37,084 (2021: £24,224).

The average number of staff employed during the year was 2 (2021: 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 £4,902 (2021: £3,497) were charged to unrestricted general funds.

7 Trustees

The aggregate amount of trustees' remuneration in the current year is £nil (2021: £nil) and expenses £75 (2021: £nil).

There were no related party transactions in the current year (2021: none).

Notes to the financial statements

8 Debtors and prepayments

	2022	2021
	£	£
Accrued income	-	35,458
Prepayments	107	-
	107	35,458
	107	35,458

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,458	650
Taxation and social security	423	-
Other creditors	1,489	1,080
	4,370	1,730
	4,370	1,730

10 Movement in funds

	At 1 April 2021	Incoming resources	Outgoing resources	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds					
The Legal Education Foundation	42,043	52,323	(80,297)	-	14,069
Scottish Government for All Our Rights In Law	5,689	-	(5,689)	-	-
Amnesty International- balance of TLEF grant	2,459	-	(2,459)	-	-
Amnesty International- balance of Paul Hamlyn Foundation grant for project delivery	18,742	-	(22,446)	3,704	-
Network for Social Change	-	6,281	-	-	6,281
Scottish Government for Lived Experience Board Grant	-	9,100	(2,513)	-	6,587
The Baring Foundation	-	21,000	(200)	-	20,800
	68,933	88,704	(113,604)	3,704	47,737
Unrestricted funds					
General funds	17,899	28,800	(31,332)	(3,704)	11,663
	86,832	117,504	(144,936)	-	59,400
Total funds	86,832	117,504	(144,936)	-	59,400

Notes to the financial statements

10 Movement in funds (continued)

	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

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.

Network for Social Change – funding for work around access to justice.

Scottish Government for Lived Experience Board Grant – facilitating the Board to give advice to the Scottish Government on development of the Human Rights Incorporation Bill.

The Baring Foundation – for facilitating a strong collective civil society voice on human rights frameworks in Scotland and at Westminster.

Unrestricted funds

Unrestricted funds include income of £20,000 (2021: £22,000) from the Joseph Rowntree Charitable Trust which is funding for the core work of the organisation.

Notes to the financial statements

11 Analysis of net assets between funds

31 March 2022	Unrestricted General funds	Restricted funds	Total
	£	£	£
Net current assets	11,663	47,737	59,400
Net assets at 31 March 2022	<u>11,663</u>	<u>47,737</u>	<u>59,400</u>

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