

CHARITY REGISTRATION NUMBER: SC050342

Making Rights Real (SCIO)
Unaudited Financial Statements
31 March 2024

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 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	11
Statement of financial activities	12
Statement of financial position	13
Notes to the financial statements	14

Making Rights Real (SCIO)

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

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 third 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)

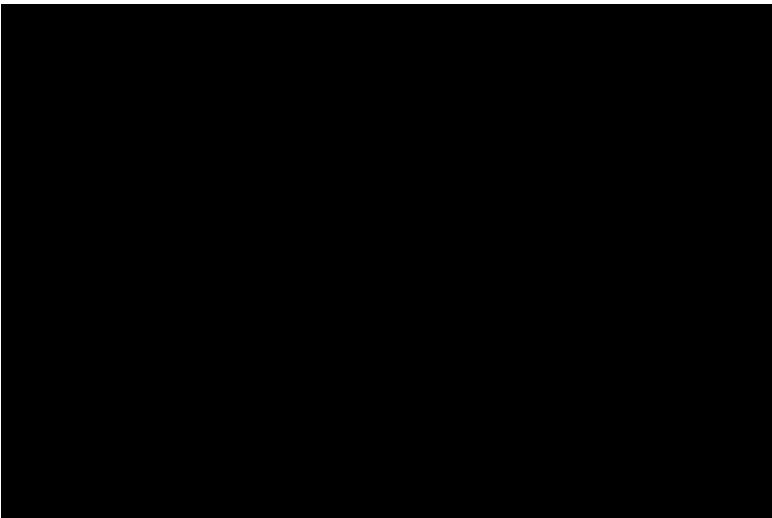
Trustees' Annual Report (continued)

Year ended 31 March 2024

Reference and administrative details

Registered charity name	Making Rights Real (SCIO)
Charity registration number	SC050342
Principal office	c/o Amnesty Scotland Office 2nd Floor, 66 Hanover Street Edinburgh EH2 1EL

The trustees



Independent examiner

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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 two of our founding Trustees [REDACTED] and [REDACTED] who have retired in the past year. Their energy and expertise in founding Making Rights Real was invaluable and they will always remain part of our founding story. Thanks too to [REDACTED] and [REDACTED] who retired as Trustees during the year.

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 autumn 2023 and three new Trustees were appointed at the start of 2024. Their induction process is now complete.

Staffing and Volunteers

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

We employ a Director, [REDACTED], who has delegated leadership of operations through a Scheme of Delegation approved by trustees.

We contracted [REDACTED] as an independent Associate to support the development of partnerships and [REDACTED] as an independent Associate to lead on our administration functions.

We contracted an artistic Director, [REDACTED] to lead the SEVEN human rights performance work.

[REDACTED] joined us as a volunteer for the SEVEN project, whilst Isla McIntosh joined us as a volunteer to support our evaluation work.

Thanks to all our team members for their continued passion and commitment.

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 were as follows:

1. Funding for human rights work may not be a priority for independent funders and may impact the charity's ability to access funding.
2. The collective and individual trauma created by the Covid-19 pandemic and the cost of living crisis has

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

impacted heavily on community members. These human rights violations are experienced disproportionately by the people who we are working alongside in communities already marginalised by structures that oppress.

3. Supporting rights holders in accessing justice. We have limited capacity to support rights holders in accessing justice and this can be a real tension for staff and for the organisation.

4. Workload and staff wellbeing. Human rights work can be tough. As the organisation grows and grassroots work develops, a balance between operational and strategic workload is continually assessed, and staff are actively supported to achieve a positive and healthy work-life balance.

COVID-19 and Cost of Living Impact

Recovery from the COVID-19 pandemic brought challenges this year. Individual and collective trauma from COVID-19 and a cost of living crisis deeply impacted people and communities we worked alongside.

People reported experiencing trauma, poor mental health, worsening human rights concerns and increased marginalisation. The work to build relationships and listen to concerns occurred in person - a marked change from online only engagement during COVID.

Access to Justice

We have limited capacity to support rights holders in accessing justice but our work has highlighted the real barriers individuals have to challenging human rights violations. Referral routes to legal and advice agencies are not working as they should, leaving gaps that we have felt we had to fill. This includes significant breaches to rights of housing and healthcare. This work, whilst limited by capacity, has given us strong casework examples of systemic barriers by duty holders, which would be solved if a human rights based approach was used in their policies and procedures.

We have noticed that as the third sector is pressurised by unprecedented demands for services, people who are already marginalised are struggling to access existing services, including advocacy and access to justice. We are supporting some people we are working alongside in accessing justice; however, this is not sustainable for us as an organisation, and we continue to seek organisations who can effectively support people to access individual justice.

Staff Wellbeing

Our approach to staff wellbeing is integral to us being a human rights based employer. As we aim to live and breathe the human rights values of dignity and respect in our daily actions and work, taking care of ourselves must be central to our flourishing as individuals and as an organisation.

In practice this means striving to have strong values-led terms and conditions and practices, flexible working as standard and includes access to free counselling services, generous annual leave entitlement, learning opportunities and resources set aside for staff wellbeing days.

We are striving in Making Rights Real to make rest part of our human rights activism.

Our first wellbeing day for staff and volunteers was held in May 2023 at a yoga retreat in East Linton, followed by a light lunch outdoors, a relaxed reflective learning and evaluation session and afternoon refreshments in the sun by the River Tyne in Haddington. The team felt they benefitted from the calming practice and had a chance to step back from delivery to relax and promote their own wellbeing.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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 2024

Achievements and performance

Governance and set up

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

Key achievements included recruiting and inducting new trustees, the development of organisational policies and procedures, refreshing our two-year strategy and attracting new funders.

Securing funding

Along with our current funders, Corra Foundation and John Ellerman Foundation, we were thrilled to be selected as a lead-in grantee for the newly established Independent Human Rights Fund for Scotland, almost four years since beginning conversations about the need for such a fund with funders. The Board would like to thank these funders for supporting our vision with bold action to fund Making Rights Real.

We secured funding for our joint work with Fa'side Women and Girls Group from the Women's Fund for Scotland and HadFab.

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

Telling our story

We have continued to build telling our story on our website, with newly created pages and structure that highlights our work.

Grassroots human rights work

SEVEN

Our project work bringing SEVEN, an internationally acclaimed documentary human rights play continued with a successful community outreach to marginalised communities in 23/24.

Our cast performed SEVEN to two sold out public shows in the Carnegie Hall, Dunfermline in September 2023. We held a writing workshop with the globally acclaimed SEVEN playwright [REDACTED] and watched the world premiere of her new play How to Eat an Orange in a live link-up with her in New York.

We produced a SEVEN impact report, detailing how we used a human rights based approach to design and deliver the project in a person-centred and trauma informed way. We hope our methodology can be shared more widely with practitioners in future.

We launched the impact report at an event for International Human Rights Day 2023 with readings and reflections from the SEVEN cast. Some of the women who took part in the project described being involved with SEVEN as "life changing."

East Lothian

Our joint intergenerational project 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 continued. Participatory action research engaged 278 women and girls and included a 'Living Room in the Toon' and outreach at local community events. Our joint report The Cost of Living Crisis - I think about it all the time was launched and delivered in person to East Lothian Council elected members and the Scottish Cabinet, along with guerilla pavement art work highlighting the issues of poverty as a human rights issue for women and girls.

We released a film explaining gender based budgeting and hosted a roundtable for East Lothian Council elected members about the importance of gender based budgeting.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The group held successful events for Purple Friday (on LGBTI rights) and International Women's Day (on women and girls' rights).

Our funding bids to support FWGG to develop a pilot were approved, and recruitment will take place in 24/25.

Perth and Kinross Gypsy Traveller Communities

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 human rights monitoring at the site.

Survey results highlighted considerable human rights issues and repeated experiences of racism and discrimination. The residents' report Our Human Rights Matter was launched in an event in September 2023, and 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 and an action plan to address the human rights concerns was issued by Perth and Kinross Council. Residents have continued to monitor their human rights issues.

We delivered training on human rights and racism and supported emerging case work around individual's human rights concerns.

We have recorded a podcast with women in Perth around the issue of racism and discrimination, which will be released in 24/25.

Residents in Bobbin Mill, Pitlochry have also shared their human rights concerns with us. Again, we heard about discrimination and the cumulative effects of intergenerational trauma for residents living in a 'Tinker Experiment' site. Residents highlighted lifelong impacts of failures to address inadequate accommodation in a co-designed human rights monitoring survey which residents are using to campaign for improvements to their accommodation.

We began exploratory work with RAJPOT (an arts and human rights organisation based at Bobbin Mill) to develop ideas about working together on an exhibition to support their campaign for justice around the 'Tinker Experiments.'

We hosted meetings with residents from Bobbin Mill and Double Dykes with [REDACTED] who works alongside indigenous people in Toas Pueblo, New Mexico to build relationships with the communities.

Tarvitt Mill Gypsy Traveller Community

We were invited to visit Tarvitt Mill Gypsy Traveller site in Cupar. Residents have been experiencing human rights concerns, particularly around the right to accommodation for many years. Whilst initial funding has been granted for the site to receive improvements from the Scottish Government Gypsy Traveller Accommodation Fund, residents are concerned about the way they are able to participate in decisions about their future accommodation needs.

We asked the Scottish Human Rights Commission to investigate, and they have written to Local Authorities who have received funding from the Gypsy Traveller Accommodation Fund for updates on the funding.

Coalition of Carers

For the second year running, the Coalition of Carers for Scotland commissioned us to deliver three 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 supported the group to frame their issues around women accessing the right to healthcare in human rights

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

terms and spoke at an event for rural healthcare activists from Caithness, Skye and Dumfries and Galloway about using human rights as a tool for change. NHWWH featured in Channel 4 News and has worked alongside the Scottish Human Rights Commission (SHRC) on a 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.

National policy work

We contributed to national policy work around the incorporation of 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 UNCRC incorporation.

Our Vice Chair, [REDACTED] and Trustee [REDACTED] served on Scotland's National Action Plan for Human Rights Leadership Panel as rights holders, whilst our Director served as a civil society representative. We were delighted that SNAP 2 was launched with an ambitious plan to advance human rights in Scotland.

Towards a human rights based approach in Scotland

We continue to build alliances around grassroots human rights work in Scotland. We developed Light the Sparks training sessions focussing on using a human rights based approach in practice, delivered workshops, training and insight sessions to organisations and presented at 14 high profile national and international conferences, with more than one thousand participants.

A learning organisation

We continued to develop contact with academic institutions to explore future partnerships.

We hosted a student placement with [REDACTED], a Postgraduate Community Education student from Glasgow University, joining us for six months.

[REDACTED] has joined us on a joint placement with Amnesty Scotland as part of her LLM in Human Rights at Edinburgh University focussing on protections for Human Rights Defenders. This was the first time we have hosted a Law student.

Towards a human rights funding agenda for Scotland

Following our report in 2021, Bold and Fearless: towards an independent human rights funding agenda for Scotland, we were thrilled to be one of the lead-in grants for the newly released Independent Human Rights Fund for Scotland.

Democracy Matters

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.

Human Rights Bill Consultation

We held an online event to bring together rights holders about the Human Rights Bill for Scotland, and published our consultation report A People's Response to the Human Rights Bill, centring the words and experiences of rights holders to a complex and inaccessible consultation document.

Unmet Legal Support for Gypsy Travellers

We initiated meetings with University of Glasgow Law School to explore a partnership around the unmet legal

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

support for Gypsy Travellers in Scotland. We have found as we supported Gypsy Traveller communities that there are few opportunities open for legal support for the community.

International alliances

Our Director, [REDACTED] was a keynote speaker at the International Association for Community Development's World Community Development Conference in Darwin, Australia in June 2023 and spoke about the importance of community work as a human rights based discipline.

Our Director graduated from the Atlantic Fellows for Social and Economic Equity as a Senior Fellow and attended the Global Convening in Oxford in July 2023. Clare was selected for a week-long residency at the Atlantic Institute XR Lab in Oxford as a Senior Atlantic Fellow, to learn about and scope out the possibility of future XR (virtual reality filming) work for Making Rights Real.

Our Director gave a keynote address at the National Family Centre Forum Conference in Tullamore, Ireland and gave an input to the Community Work Ireland national community development learning programme in Galway, both about using a human rights based approach in community development practice.

Making Rights Real (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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.

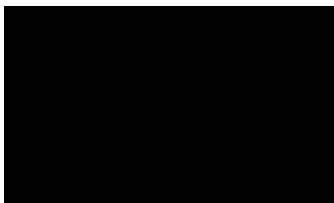
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities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

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

The trustees' annual report was approved on 23 November 2024 and signed on behalf of the board of trustees by:



Making Rights Real (SCIO)

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

Year ended 31 March 2024

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 2024.

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).

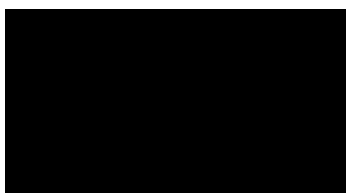
Independent examiner's statement

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 ICAS 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.



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

23 November 2024

Making Rights Real (SCIO)

Statement of Financial Activities

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	100,000	24,000	124,000	132,490
Charitable activities	5	4,147	—	4,147	10,363
Total income		<u>104,147</u>	<u>24,000</u>	<u>128,147</u>	<u>142,853</u>
Expenditure					
Expenditure on charitable activities	6,7	(108,761)	(11,175)	(119,936)	(100,387)
Total expenditure		<u>(108,761)</u>	<u>(11,175)</u>	<u>(119,936)</u>	<u>(100,387)</u>
Net income and net movement in funds		<u>(4,614)</u>	<u>12,825</u>	<u>8,211</u>	<u>42,466</u>
Reconciliation of funds					
Total funds brought forward		<u>137,915</u>	<u>7,390</u>	<u>145,305</u>	<u>102,839</u>
Total funds carried forward		<u>133,301</u>	<u>20,215</u>	<u>153,516</u>	<u>145,305</u>

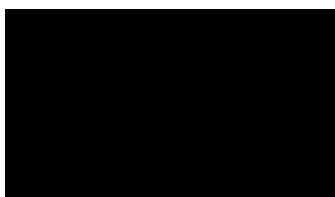
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

Making Rights Real (SCIO)**Statement of Financial Position****31 March 2024**

	Note	2024 £	£	2023 £
Current assets				
Debtors	11	103,533		70,158
Cash at bank and in hand		60,200		76,806
		<u>163,733</u>		<u>146,964</u>
Creditors: amounts falling due within one year	12	<u>10,217</u>		<u>1,659</u>
Net current assets			<u>153,516</u>	<u>145,305</u>
Total assets less current liabilities			<u>153,516</u>	<u>145,305</u>
Net assets			<u><u>153,516</u></u>	<u><u>145,305</u></u>
Funds of the charity				
Restricted funds			20,215	7,390
Unrestricted funds			<u>133,301</u>	<u>137,915</u>
Total charity funds	14		<u><u>153,516</u></u>	<u><u>145,305</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2024 and are signed on behalf of the board by:



The notes on pages 14 to 21 form part of these financial statements.

Making Rights Real (SCIO)

Notes to the Financial Statements

Year ended 31 March 2024

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 c/o Amnesty Scotland Office, 2nd Floor, 66 Hanover Street, Edinburgh, EH2 1EL.

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 2024

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 2024

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 2024 £
Grants			
Joseph Rowntree Charitable Trust	—	—	—
Foundation Scotland	—	—	—
Pump House Trust	—	3,000	3,000
Hugh Fraser Foundation	—	—	—
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
	<u>100,000</u>	<u>24,000</u>	<u>124,000</u>

Making Rights Real (SCIO)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Joseph Rowntree Charitable Trust	20,000	—	20,000
Foundation Scotland	—	2,490	2,490
Pump House Trust	—	2,000	2,000
Hugh Fraser Foundation	—	3,000	3,000
John Ellerman Foundation	105,000	—	105,000
Corra Foundation	—	—	—
Women's Fund for Scotland	—	—	—
HadFab	—	—	—
National Lottery Community Fund	—	—	—
Independent Human Rights Fund for Scotland	—	—	—
	<u>125,000</u>	<u>7,490</u>	<u>132,490</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>4,147</u>	<u>4,147</u>	<u>10,363</u>	<u>10,363</u>

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	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
	<u>108,761</u>	<u>1,663</u>	<u>110,424</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages costs	53,322	—	53,322
Consultancy	26,743	—	26,743
Telephones and internet	322	—	322
Printing and stationery	372	—	372
Travel and accommodation	2,484	—	2,484
Meeting costs	586	—	586
Miscellaneous costs	505	159	664
Insurance	788	—	788
Office costs	112	—	112
IT costs	1,134	—	1,134
Support costs	2,999	—	2,999
	<u>89,367</u>	<u>159</u>	<u>89,526</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Wages costs	61,908	—	61,908	53,322
Consultancy	32,551	—	32,551	26,743
Telephones and internet	376	—	376	322
Printing and stationery	683	—	683	372
Travel and accommodation	6,127	—	6,127	2,484

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Meeting costs	1,772	–	1,772	586
Miscellaneous costs	848	–	848	664
Insurance	991	–	991	788
Office costs	40	–	40	112
IT costs	2,043	–	2,043	1,134
Governance costs	–	3,085	3,085	2,999
	<u>107,339</u>	<u>3,085</u>	<u>110,424</u>	<u>89,526</u>

8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>924</u>	<u>840</u>

9. Staff costs

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

	2024	2023
	£	£
Wages and salaries	56,402	48,532
Employer contributions to pension plans	<u>5,506</u>	<u>4,790</u>
	<u>61,908</u>	<u>53,322</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

The key management personnel comprise of the trustees, who received no remuneration in the year ended 31 March 2024.

11. Debtors

	2024	2023
	£	£
Trade debtors	3,250	–
Prepayments and accrued income	100,000	70,000
Other debtors	<u>283</u>	<u>158</u>
	<u>103,533</u>	<u>70,158</u>

Accrued income of £35,000 relates to funding from the John Ellerman Foundation and is due to be received over the next year. Also, accrued income of £50,000 relates to funding from the Corra Foundation and is due to be received over the next two years. There is also £15,000 accrued income which relates to funding from the National Lottery Community Fund and is due to be received over the next year.

Making Rights Real (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,061	819
Accruals and deferred income	3,580	840
Social security and other taxes	1,815	—
Other creditors	3,761	—
	<u>10,217</u>	<u>1,659</u>

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 £5,506 (2023: £4,790).

14. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>91,919</u>	<u>135,363</u>	<u>(89,367)</u>	<u>137,915</u>

Restricted funds

	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
	<u>7,390</u>	<u>24,000</u>	<u>(11,175)</u>	<u>20,215</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
SEVEN play	10,920	7,490	(11,020)	7,390
Fa'side Womens and Girls Group	—	—	—	—
	<u>10,920</u>	<u>7,490</u>	<u>(11,020)</u>	<u>7,390</u>

Making Rights Real (SCIO)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

14. Analysis of charitable funds (continued)

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.

15. Analysis of net assets between funds

	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	133,301	20,215	153,516

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	139,574	7,390	146,964
Creditors less than 1 year	(1,659)	—	(1,659)
Net assets	137,915	7,390	145,305



BK Plus
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

tel: 01382 480 488

The Trustees
Making Rights Real
c/o Amesty Scotland Office
2nd Floor
66 Hanover Street
EDINBURGH
EH12 1EL

23 November 2024

Dear Sirs

ADDENDUM TO LETTER OF ENGAGEMENT FOR PHRASERS LIMITED

I write in respect of our ongoing engagement relating to the professional services provided to Phrasers Limited and in particular to the letter of engagement dated 21 March 2022.

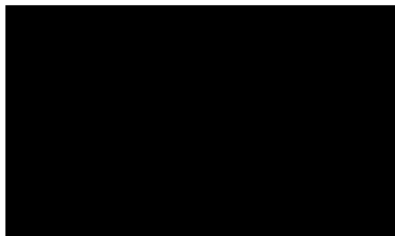
Please note that effective from 25 October 2024, the engaged part has changed from FourM Limited, to BK Plus Limited.

The signed terms within the letter of engagement remain the same. The differences you will note:

- The invoice will now come from BK Plus Limited and therefore bank details which you have previously used may be different
- The Independent Accountants Report will be signed as BK Plus Limited

If you have any concerns, please do not hesitate to contact me as the engagement partner by email at [REDACTED]. If we do not hear from you, we will assume your continuing agreement in relation to our audit engagement.

Kind regards,



For and on behalf of BK Plus Limited

BK Plus Limited is a company registered in England and Wales. Registered number: 09701168.
VAT Registration Number: 372 2194 05. Registered office: Azzurri House, Walsall Business Park, Aldridge,
Walsall, West Midlands, WS9 0RB. Regulated for a range of investment business activities in the United Kingdom
by the Association of Chartered Certified Accountants. ACCA Firm Number 4987582.

The term 'Board Director' is used to refer to a statutory director and principal of the company as registered at
Companies House. Any other designations that include the term 'Partner' or 'Director' or 'Licensed Insolvency
Practitioner' are not registered statutory directors or principals of the registered company.

email: hello@bkplus.co.uk
web: bkplus.co.uk

