

JustRight Scotland
Financial Statements
31 March 2025

JustRight Scotland

Financial Statements

Year ended 31 March 2025

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JustRight Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name JustRight Scotland

Charity registration number CS003061

Principal office
Robertson House
152 Bath Street
Glasgow
G2 4TB

The trustees

C McKay (Chair)	(Resigned 30 June 2024)
M Fletcher (Co chair)	
A Joy (Co-chair)	
K Jones	
Z Frediani (Treasurer)	
S Gluckstein	
F Alibhai	(Resigned 8 December 2025)
S Cheney	
A Passcuran	
A Rickard	(Resigned 2 April 2024)

A full register of Trustees is maintained by the charity and is available from the OSCR public register.

Solicitors
Worknest
12 North Green
Spittalfield
Perthshire
PH1 4JT

Bankers
The Cooperative Bank
PO Box 250
Delf House, Southway
Skelmersdale
WN8 6WT

Accountants
TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG

Auditors
Nelson Gilmour Smith
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

JustRight Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

JustRight Scotland is a Scottish Charitable Incorporated Organisation (SC047818), registered with the Office of the Scottish Charity Regulator (OSCR). It is governed by a constitution, which was last amended in June 2022. As a SCIO, JustRight Scotland is a legal entity in its own right and provides limited liability to its members and charity trustees.

JustRight Scotland LLP

To fulfil our charitable purposes and to operate as a law centre, we provide our regulated legal services through a limited liability partnership, JustRight Scotland LLP (SO305962), which trades as JustRight Scotland. During the 2024-25 financial year, the LLP Partners and sole members were B Bolton and A Sirel.

The LLP is authorised to act as solicitors by the Law Society of Scotland (Registered No 53703).

The relationship between the SCIO and LLP is governed by a Service Level Agreement entered into on 18 April 2019. Separate financial accounts are prepared for JustRight Scotland LLP and filed annually with Companies House.

JRS Knowhow Ltd

JRS Knowhow Ltd, a wholly owned trading subsidiary of JustRight Scotland, was incorporated on 17 February 2021 and is limited by shares. It ceased trading in March 2024 and became inactive during the financial year 2024-25.

Trustee Recruitment and Appointment

The Board of Trustees has a formal policy for the recruitment, appointment, and annual evaluation of its members. No external organisations are allowed to appoint Trustees to the Board.

During the 2024-25 reporting period:

- No new trustees were appointed
- Two (2) trustees resigned

Governance and management

The charity is governed by a Board of Trustees which meets at least quarterly.

The Board delegates certain of its functions to three Board Committees:

- Audit, Finance and Risk Committee
- Human Resources and Board Development Committee
- Policy, Strategy and Communications Committee

Each Committee has defined Terms of Reference and a nominated Chair.

The charity is managed on a day-to-day basis by employed senior staff. In April 2024, following a strategic review and reflecting the charity's increasing maturity, a two-tier leadership structure was introduced. This comprises a Senior Executive Team with overall strategic oversight and senior management responsibility, and a wider Executive Team with collective management responsibility for operational delivery.

Senior Executive Team members during 2024-25 were:

- E Hutton, Chief Executive Officer
- B Bolton, Legal Director
- A Sirel, Legal Director
- D Evans, Interim Director of Operations (April 2024) and Interim Director of Organisational Development (from January 2025)
- J Rennie, Director of Development and Operations (April 2024 to August 2024)

JustRight Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Executive Team members during 2024-25 were as above, plus:

- J Cook, Head of Operations
- F Elfallah, Senior Associate Solicitor
- L Fleming, Senior Associate Solicitor
- A Kulupana, Senior Associate Solicitor

Relationships with related parties

The charity maintained a Service Level Agreement with JustRight Scotland LLP, through which its regulated legal services are delivered.

The charity held governance control of JRS Knowhow Ltd, a wholly owned subsidiary company which ceased trading in March 2024 and became inactive in 2024-25.

Partnerships

The charity continued to collaborate and work closely with a wide range of partner organisations to meet its charitable objectives, including:

- Aberlour Child Care Trust
- Amnesty International in Scotland
- Anti-Trafficking Monitoring Group
- British Red Cross
- Clan Childlaw
- COSLA
- Dentons UK and Middle East LLP (pro bono)
- DLA Piper (pro bono)
- Edinburgh City Mission
- Environmental Rights Centre for Scotland
- Equality Network
- FOSS
- Glasgow City Council (migrant children in care)
- Govan Community Project
- Grampian Regional Equality Council
- Human Rights Consortium Scotland
- Inclusion Scotland
- Kids in Need of Defence UK
- Legal Services Agency
- Making Rights Real
- Maryhill Integration Network
- Migrant Help
- PILC
- PILS
- Rape Crisis Scotland
- Refugees For Justice
- RNIB
- Robertson Trust
- Romano Lav
- Scottish Refugee Council
- Scottish Trans Alliance
- Scottish Women's Aid
- Shelter Scotland

JustRight Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

- Streetwork Edinburgh
- Survivors of Human Trafficking in Scotland
- Trafficking Awareness Raising Alliance
- University of Edinburgh, Glasgow, and Strathclyde Law Schools

JustRight Scotland is a member of the Scottish Association of Law Centres, Together (the Scottish Alliance for Children's Rights) and the Human Rights Consortium Scotland with whom we collaborate on briefings, policy work, and campaigns.

Other memberships include:

- Advice UK
- Charity Comms
- SCVO
- The Law Society of Scotland
- The Poverty Alliance
- Together With Refugees

Objectives and activities

Objectives

JustRight Scotland is a charity founded by human rights lawyers. Set up in 2017, we use the law to defend and extend people's rights. We provide direct legal advice to people who would otherwise struggle to access justice. We work with legal and non-legal partners to develop collaborative approaches to social justice.

Our governing document sets out our legal purposes in full. In summary, we exist to:

- advance human rights for those who face barriers to access to justice;
- promote equality and diversity for those who experience inequality, discrimination and human rights abuses;
- advance citizenship and community development for those who experience inequality, discrimination and human rights; and
- advance education.

In 2024-25, we worked under the framework of a new five-year strategy, Paving Routes to Justice, launched in May 2024. This sets out five strategic aims, each with specific goals.

Strategic Aim 1: Use the law to defend the rights of people who are marginalised, minoritised, lack access to power, and face particularly high barriers to justice.

Goal 1: We will use the law to defend the rights of victims and survivors of human trafficking and exploitation in Scotland.

Through our Scottish Anti-Trafficking and Exploitation Centre (SATEC), we represented survivors of trafficking and exploitation, supporting them through asylum claims, National Referral Mechanism (NRM) decisions, criminal justice processes, and compensation claims. By the end of the year, we were working with 65 survivors of trafficking and exploitation in SATEC, of which 14 were new clients. We also provided one off legal advice to 45 survivors of trafficking, ensuring access to early legal intervention

- **Example of legal action:** We legally represented a trafficked Sudanese child helping to secure recognition of her status as a victim of trafficking, and specialist safeguarding support.

Case study

Duy*, a young Vietnamese boy, was left at a Catholic orphanage at age six due to his family's poverty. At twelve, he was beaten by police during a struggle over church land, prompting the priest to help him

flee Vietnam. Believing he was being rescued, Duy was instead trafficked through Thailand and Russia, where he was held in domestic servitude. He was later taken to Germany and forced into gruelling labour in a warehouse before being smuggled into the UK at age fifteen. In Liverpool, he was exploited by a couple who forced him into domestic work, threatened him with "debt," and instructed him to lie to authorities.

Despite several encounters with police and social services, Duy remained under the control of traffickers. He was repeatedly moved across the UK to work in cannabis farms, subjected to violence, deprivation, and manipulation, and re-trafficked even after being placed in foster care. At one point, he was brutally beaten for ignoring his traffickers. Eventually arrested during a police raid on a grow house he had no role in running, Duy - terrified and poorly advised - pleaded guilty to drug charges and received a three-year prison sentence. While in custody, a social worker suspected trafficking and referred him again to the National Referral Mechanism (NRM), but police incorrectly claimed he had denied exploitation, leading to an initial negative trafficking decision.

As his sentence ended, Duy was moved to immigration detention and faced deportation. Legal representatives intervened urgently, securing bail, gathering evidence, and challenging the flawed trafficking decision. After extensive submissions and judicial review, Duy was finally recognised as a victim of trafficking. Further legal action led to the High Court quashing his criminal conviction in 2025. Duy is now seeking asylum, compensation for his exploitation and wrongful conviction, and pursuing a complaint against Police Scotland while receiving specialist support.
**Name changed to protect identity*

Case Study

James* became entangled with a man named George, who initially asked him to store cannabis but quickly escalated this to large quantities of cocaine. When James resisted, George threatened him and forced him to store, transport, and sometimes sell drugs. Over time George became extremely violent, assaulting James repeatedly, causing serious injuries that required emergency surgery and left him with ongoing physical and psychological harm.

After a particularly severe attack, James escaped and reported George to the police. He was referred to Migrant Help and the National Referral Mechanism, and due to safety concerns had to be relocated multiple times. He feared retaliation from George's associates and was terrified to give evidence. SATEC legal team worked closely with the court and victim support services to secure special measures, enabling James to testify safely by video link. George was subsequently found guilty of all charges.

James continued to suffer significant medical complications from the assaults, including jaw misalignment, chronic pain, and difficulty eating. SATEC intervened to secure urgent specialist treatment and arranged private ambulance and 24-hour care when no statutory services could assist. After treatment, James experienced major improvements in his health, confidence, and quality of life. He expressed deep gratitude, saying he had believed he would live in pain forever and that the support he received helped restore his hope in life.

**Name changed to protect identity*

Goal 2: We will use the law to defend the rights of refugees, people seeking asylum and people who have migrated to Scotland.

Through the Scottish Refugee and Migrant Centre (SRMC), we advised people fleeing persecution, refugees with complex family reunion claims, survivors of human trafficking, and migrant children in the care system. Many of these cases involved multiple jurisdictions and safeguarding issues. By the end of the period, SRMC was working with 113 people, of which 35 were new clients. Many of these cases involved multiple jurisdictions and safeguarding issues.

- **Example of legal action:** A successful asylum appeal for an LGBT person focusing on whether they met the legal definition of 'Particular Social Group' in the 1951 Refugee Convention.

Case study

A Pakistani woman left her country to escape her forced marriage. We helped her to apply for asylum and referred her to partner organisations to receive further support. She noted, "After I was granted refugee status in the UK, the team helped me with my studies and referred me to a counsellor as I still needed mental health support." Our client is now going back to university, planning to apply for an internship, and looking for a part-time job in a community group or third-sector organisation which supports women.

Case study

A young girl from Africa escaped her home after enduring abuse from her adoptive uncle. Hoping for a fresh start, she moved to Ukraine to study. But when war broke out, she was forced to flee once again to Scotland, where she applied for a temporary visa: "I was referred to JustRight Scotland and since then it has been a different story: I got all the help I needed." She got help for her mental health and found a good place to stay. Through our legal assistance, she was granted refugee status in the UK. She is now studying to become a social worker to help children who are experiencing abuse and violence. In the meantime, she works part-time in the health sector acquiring more skills for her future career. She reflected, "My solicitor helped me get a new life and give me back my voice. Today I have my status, a proper job, I have an accommodation and I'm living a normal life. Now I want to support other migrants like me to have their voices heard."

Goal 3: We will use the law to defend the rights of women victims/survivors of gender-based violence.

Through the Scottish Women's Rights Centre (SWRC), we provided advice and representation to 291 survivors of gender-based violence, enabling their access to justice. Services included legal surgeries, legal advice to SWRC helpline callers, and legal advice and representation.

- **Example of legal action:** A landmark legal case was progressed with the aim of establishing an employer's vicarious liability for rape, creating new avenues for survivors to secure redress.

Gillian* left her abusive partner because she was in danger. She fled with her two children. Police Scotland recommended her to immediately seek protective orders. Criminal proceedings against the perpetrator were unsuccessful due to insufficient evidence. Gillian was therefore left unprotected from her abuser without bail conditions. When she contacted the SWRC, the team was able to quickly progress her case through the civil court. That was suddenly halted when we encountered a legal aid issue. Gillian qualified for civil legal aid, although due to her earnings, she was required to pay a considerable contribution towards her legal fees. Given the nature of this extremely sensitive case and her financial position following separation from her abuser, she was not in a financial position to make payment of the contribution. In line with SWRC's funding model, we were able to offer to cover the case under our project funds. To continue with the action for her protection, Gillian required to accept the expenses risk that she faced whilst not holding a legal aid certificate. This was only possible because of SWRC's legal centre's specific funding model. Without it, Gillian would not have been able to access justice and would likely have been unable to seek protective orders, putting her and her children's safety and wellbeing at risk. And if the proceeding had been for damages, the risk of expenses could have further prevented her from accessing justice.

*Name changed to protect identity

Goal 4: We will use the law to defend the rights of people who have experienced violations of human rights and equality laws.

The Scottish Just Law Centre (SJLC) focuses on strategic litigation (cases with the potential to change or clarify the law benefitting many) using human rights and anti-discrimination law as an effective tool for social change. Through (SJLC this year, we pursued 16 complex, strategic claims, affecting disabled people, people from minority ethnic communities, travellers, and families of people who have died in custody. communities.

Case study

We represented clients challenging the state's failure to provide adequate or appropriate social care. This included assisting a client who was moved into an unsuitable care home against her will to secure her own flat where she will now receive social care support, enabling her to live as independently as possible.

Case study

We represented the family of Alan Marshall to pursue accountability for his death in prison custody, through a right to life claim under Article 2 of the European Convention on Human Rights. The family had been let down by a number of public bodies before instructing JRS lawyers. We were able to overturn a previous refusal of legal aid and raise a claim against the Scottish Prison Service (SPS) for Mr Marshall's death, as well as against Police Scotland the Crown Office and Procurator Fiscal Service (COPFS), and for failing to adequately investigate his death. This case has the potential to secure the first Scottish court rulings finding breach of Article 2 (right to life) by SPS, Police Scotland and COPFS, creating precedent for use in future cases and putting pressure on these public services and the Scottish Government to implement much needed reforms.

Case Study

We represented a family of Travelling Showpeople, based in Govan, Glasgow, who were facing eviction through a Court of Session court case being pursued by Glasgow City Council. The case was at an advanced stage when we were instructed, necessitating an intensive amount of work over many months to introduce human rights defences, including for a child of the family, relying on the new United Nations Convention on the Rights of the Child Act, which incorporated international human rights into Scots law, including the right to adequate housing. The case has revealed a lack of clarity around protections for people who reside in caravans and chalets (as is culturally appropriate for many Gypsy Travellers and other Travellers) as compared to those who reside in bricks and mortar houses. The case has the potential to clarify the law, affecting many people in Scotland. The proof (civil trial) will take place in September and October 2025.

Case Study

We assisted a disabled client and her disabled mother to secure a disabled parking space on their street, following years of delay due to Council practices and procedures as well as racist abuse against our client.

Case Study

We represented a Gypsy Traveller client seeking to challenge planning permission granted for the construction of a Brewery and Taproom (pub) next to the permanent residential site where she and other Gypsy Travellers reside, raising severe concerns about alcohol-fuelled racial discrimination and harassment of the residents, as well as irreversible damage to ancient woodland. We raised a Judicial Review in the Court of Session and were successful in persuading the Council that it had erred in law. The decision to grant planning permission was quashed by agreement, although the local authority then retook the decision and granted permission again. There are grounds for further challenge, and

we will continue to represent this client as they take further steps to prevent the construction of a pub next to their home.

Goal 5: We will review and improve how we deliver legal advice and representation, to ensure more people who are furthest from justice are able to access our support.

This year we improved our systems for collecting feedback from clients and partner organisations, which is helping us to consider ways to improve the quality and impact of our services. Work remains to be done to carry out a more fundamental and intersectional review of our approach to delivering legal services, which will be informed by our ongoing learning and reflection on the benefits and practical implications of embedding a “community lawyering” model across our work

Strategic Aim 2: Work with and alongside marginalised people and communities, using the law for system-changing work to extend their rights and access to justice.

Goal 1: We will develop, refine and implement a more consistent way of working with and alongside communities, so that their expertise, experiences and priorities more systematically guides our work.

Our “Rights Reps” programme aims to work alongside and support people seeking asylum who are currently accommodated in hotels across Scotland. Supported by the Paul Hamlyn Foundation and the Independent Human Rights Fund for Scotland, the programme expanded in 2024-25. In partnership with the Grampian Regional Equality Council (GREC), the programme grew into Northeast Scotland.

As part of the project, we delivered 12 information and training sessions covering a range of topics related to asylum rights and entitlements. Each session was attended by 10 - 20 participants, depending on the subject matter. We also supported GREC in delivering parallel sessions for people being accommodated in hotels in the Northeast.

Topics included the asylum process, access to asylum support, working effectively with lawyers, healthcare and education rights, and understanding the threat posed by the Far Right.

Learning from our Rights Reps work is that the “plan” to launch this kind of responsive work (which is essential) has to be quickly discarded as group objectives change frequently, and progress towards those objectives can be slow, with periods of non-engagement. It does not fit traditional funder models for working or reporting.

We created a new solicitor role with a focus on community lawyering. That newly qualified solicitor joined the Scottish Just Law Centre in October 2024 and is providing much needed additional support on our work with Gypsy Travellers and Showpeople, as well as working on JRS’s development of community lawyering more generally.

Goal 2: We will seek to build relationships of trust with a wider range of communities who are furthest from justice in Scotland, and who are under-served by existing legal services.

We strengthened our grassroots and community partnerships across Scotland, extending the reach of our programmes into new areas. Demand for collaboration grew, with more groups seeking our input on legal issues affecting their communities.

This included:

- Establishing a new partnership with Migrant Women Press to provide information and legal updates to a wider audience, specifically migrant women in Scotland.
- Setting up a march alongside grassroots organisations calling on the Scottish Government to #BringBackTheBill, and preparing a letter signed by JustCitizens; The Voices Network; AMMA Birth Companions; Unity Sisters; Inclusion Scotland; Human Rights Consortium Scotland; Maryhill

Integration Network; GLADAN - Glasgow Asylum Destitution Action Network; Migrants Organising for Rights and Empowerment (MORE); Shine Your Light Community; African Future; Migrant Voices; No Recourse North East Partnership; Amina MWRC; asking the Scottish Government to stop with tokenisation.

- Supporting the launch of the Scottish Women's Rights Centre (SWRC) report, "*No Cost Barriers: Protective Orders in the Legal Aid System.*" The report highlighted barriers survivors faced in accessing legal aid, including contacting 30-50 solicitors for assistance, being required to represent themselves, and experiencing delays that enabled continued abuse. It underscored the need for urgent reform in Scotland's legal aid system.
- Spending two days in Aberdeen with GREC delivering legal sessions on immigration and asylum to a community group of Ukrainians and a group of people seeking asylum.
- Participating in a partnership with the UK Anti-SLAPP (Strategic Lawsuit against Public Participation) Coalition, inviting community groups and organisations across the UK and Scotland - including The Gemini Project - to highlight the impact of SLAPPs.

Goal 3: We will work alongside people and communities with lived experience of rights violations to influence and secure progressive changes to law, policy and practices.

When the UNCRC (Incorporation) (Scotland) Act 2024 ("UNCRCA") came into force on 16 July 2024, the team at the SJLC was representing a family defending against eviction from their home in Govan. With commencement of the Act, we had to seek permission to introduce reliance on UNCRCA rights on behalf of the child in the household. This was the first use of UNCRCA in a civil court case, making it a matter of significant public interest as well as critical importance to the family.

We also developed new areas of work on Gypsy Traveller rights, working alongside communities affected by rights violations, and continued to host and support a Just Citizens panel of people with lived experience of the migration system.

We also began a new piece of work on public sector debt collection practices, with a view to identifying possible legal challenges and routes to remedy. Our initial scoping work focused on reviewing evidence already gathered around lived experience of the issues, working in partnership with a range of organisations.

evidence already gathered around lived experience of the issues, working in partnership with a range of organisations.

Strategic Aim 3: Build people's knowledge and understanding of human rights, and their skills in advocating for and protecting human rights.

Goal 1: We will expand the range and reach of accessible and inclusive information resources about human rights issues we work on.

In 2024-25 we significantly expanded the reach and impact of our human rights resources. Building on 71 campaigns in 2023, we delivered or collaborated on over 100 campaigns this year and organised more than 60 online and in-person events. Our newsletters reached over 600 subscribers with a 30% open rate.

In 2024-25 we published five new Know Your Rights factsheets, the same number as in 2023-24. We also published several in-depth reports, including *Unlocking Support*, a report into practices affecting age-disputed young people in Scotland; proposals in response to the Illegal Migration Act; a report on the legal aid system with data, case studies and recommendations; and accessible, easy-to-read versions of our Access to Justice factsheets.

Distribution channels included community workshops, digital campaigns, national press partnerships, and community radio.

We strengthened our digital presence with four new social media channels and achieved over 165 online mentions across UK and Scotland-based news platforms. Content production remained a priority: we published 17 blog posts, legal factsheets on key issues such as the Rwanda plan and access to justice, and video content. Season 3 of the *Our Rights Stories* podcast further engaged audiences through storytelling.

To mark International Women's Day, we collaborated with Impress to produce video content and resources with one of our solicitors highlighting the real-world impact of reporting gender-based violence.

Goal 2: We will develop and ideally expand our training and learning programme for organisations looking to build their knowledge and understanding about human rights.

In 2024-25 we delivered over 40 training sessions with community groups and organisations, alongside numerous events and activities led by the JustRight Scotland team. Our training strategically focused on addressing recent legal changes, including updates to guidance for citizenship applications.

To reach a wider audience, we produced blogs and newsletter content providing accessible legal information to community groups and civil society organisations. We also launched a partnership with Migrant Women Press to expand the reach of our legal resources and counter misinformation on the rights of migrants and refugees.

Through the Scottish Just Law Centre, we delivered training in March 2025 to help improve lawyers' understanding of Fatal Accident Enquiries (FAI's): What to know, how to approach them and human rights, so that more Scottish lawyers are better prepared to represent families of those who have died in prison custody at FAI's.

Goal 3: We will collaborate with and support advocacy campaigns by grassroots and third sector partners on key human rights issues, using our resources to help others advocate for change.

In 2024-25 we contributed to 20 parliamentary consultations and policy briefings, compared with 15 in 2023-24. Our submissions focused on asylum and refugee rights, trafficking and exploitation, violence against women, age assessments, marriage abandonment, equality law and legal aid.

Examples included:

- Shaping the Children (Care and Justice) Bill to strengthen protections for unaccompanied children and care leavers.
- Influencing the refresh of the Human Trafficking and Exploitation Strategy, advocating for stronger victim protection pathways.
- Providing evidence on the Illegal Migration Act, raising Scotland-specific concerns.
- Contributing to reforms in violence against women legislation, embedding survivor perspectives.

Our evidence was cited in parliamentary debates and committee reports, particularly around trafficking protections and age assessments. This reinforced our position as a trusted voice on human rights law reform in Scotland.

Case study

Angela* (25) and Kristina* (22), sisters from a financially struggling family in Tamil Nadu, were encouraged by their landlord's daughter, Mrs Canto*, to move to the UK as sponsored care workers. Desperate for work, they borrowed heavily to pay the £3,000 upfront fee and travel costs, believing they would quickly repay the debts. Angela arrived first in Scotland in 2022 but soon realised that the promises made to them were false - she was moved between accommodations, left without basic support, and eventually sent to work at a care home in England that had no legal sponsorship licence.

After Angela and then Kristina arrived in England, the situation worsened: unpaid labour, unsafe living arrangements, threats of eviction, and eventual abandonment by both the care home owner and Mrs Canto. With no pay, no legal support, and nowhere to stay, the sisters sought help from Mrs Canto's mother, who also attempted to place them in illegal work. Eventually, with assistance from a supermarket owner, they approached the Scottish care home listed on their sponsorship documents, which referred them to Migrant Help TESS and JustRight Scotland. They received legal support from our legal team who helped them confirm that they were victims of trafficking and debt bondage, leading to official referrals and protection measures.

Despite initial challenges - including a wrongful negative decision against Angela and ongoing financial demands from Mrs Canto - the sisters received legal advocacy, safe accommodation, and eventually legitimate sponsored employment through an ethical recruitment network. Their situation stabilised; they supported their evicted parents and ultimately rebuilt their lives. A year later, both sisters were thriving, debt-free, and settled in their own home.

*Name changed to protect identity

Case study

In 2024-25 we represented a woman who had been abandoned abroad by her husband, a UK national. Transnational marriage abandonment leaves women stranded, often without legal status, financial support, or protection from abuse. Our solicitors made a complex immigration application which resulted in the woman being able to return to the UK with permanent residence, and access safety for her recovery. This case formed part of our work with refugee providers and support services for women who have experienced gender-based violence, raising awareness of this form of abuse.

Case study

We represented Amari* who fled abuse, trafficking, and life-threatening danger. Our legal support challenged the Social Work assessment that wrongly questioned his age, securing his placement in care and a guardian. Amari has now been granted refugee status and is studying in college, determined to help other migrants navigate the system.

*Name changed to protect identity

Strategic Aim 4: Invest in, support and nurture the next generation of human rights and social justice lawyers, defenders and leaders, with a focus on representation from minoritised groups.

Goal 1: We will seek to work in partnership to scope, develop and implement a strategic programme of support for the next generation of human rights lawyers, defenders and leaders.

We invested in leadership development and succession planning across our existing management team. Directors and managers undertook training in line management, conflict resolution, and organisational resilience. These investments prepared us for leadership transitions to ensure we can continue to deliver high-quality services while managing change. Longer term work is required in the remaining years of our five-year strategy to advance this goal further.

Goal 2: We will create paid, meaningful opportunities within our organisation for people from under-represented backgrounds to learn, train, develop and grow as human rights and social justice lawyers and leaders.

In 2024-25 we continued work to embed our Equality and Inclusion Strategy, which included the development and introduction of a Family Leave and Pay Policy

We also continued to host a legal trainee and a Justice First Fellow. This fellowship, supported by the Legal Education Foundation, aims to encourage more people to enter social welfare law by promoting

training opportunities across the UK. As the Fellow noted: "Traineeships in this area are rare, and I wanted to do a traineeship with an organisation dedicated to defending people's rights. I was excited and extremely grateful when I was given the opportunity to complete my traineeship at JustRight Scotland."

Goal 3: We will invest in our staff team, our Board of Trustees, and in people with lived experience of rights violations who work alongside us.

Following the July 2024 racist riots, we prioritised wellbeing support for our racially minoritised staff. This included facilitated peer sessions, trauma counselling, and safe spaces for reflection. We also maintained reflective practice sessions for solicitors and caseworkers and hybrid working policies were updated to allow greater flexibility and work-life balance.

We delivered a structured programme of internal "JRS Learn" sessions focused on sharing learning and best practice on a range of topics such as mental health, wellbeing and self-care, pathways forward in community lawyering models, and pro bono in Scotland.

We moved to new premises, focusing on creating a more welcoming and trauma-informed space for both staff and clients. We invested in internal communications and regularly delivered and organised development days and team meeting days to strengthen teamworking and support forward planning. We updated and took forward priority actions in a formal Board Development Plan including a Board Development Day, a facilitated workshop on risk, and a review of our governance calendar and forward planning.

We continued to support members of the JustCitizens panel by providing up-to-date information on relevant campaigns and ensuring they were able to participate meaningfully in national initiatives such as Fair Begins Here, led by Together With Refugees. As part of this work, we organised the Roots of Refuge event, delivered during Refugee Festival Scotland. The event highlighted the contributions of grassroots organisations, networks, and individuals supporting refugees and asylum seekers across Scotland. JustCitizens members were actively involved in the planning and delivery of the event and participated by hosting and managing their own information stall.

As part of the Rights Reps programme, we delivered twelve information and training sessions covering key aspects of asylum rights and entitlements. These sessions were specifically designed for people seeking asylum currently accommodated in hotel settings across Scotland. In addition, we collaborated with GREC to support the delivery of parallel sessions for people housed in hotels in the Northeast. Actions arising from the programme included follow-up with Mears in relation to reported rights concerns within hotel accommodation.

Strategic Aim 5: Develop ways to sustain our organisation's work over the longer term

Goal 1: We will aim to secure the long-term financial sustainability of our current services and collaborations.

In 2024-25 we sustained a diverse funding portfolio comprising a mixture of project and core grants from independent trusts and foundations, Scottish Government grants for delivery of services, income from training and consultancy, legal aid income and a small amount of public donations. Total income was broadly stable compared with 2023-24, but our unrestricted income fell slightly, highlighting the ongoing challenge of building financial resilience.

In recognition of the medium and long-term risks to our financial sustainability, and the challenges posed by the external funding environment within which we operate, priority was given to developing a new funding and income generation strategy, supported by pro bono external consultancy via one of our funders, the Justice Together Initiative.

Goal 2: We will seek to harness the potential of digital technology and AI for how we deliver our work, while acknowledging and managing the ethical and other risks that this involves.

We started to reflect on the use of AI and its potential. As a result, we reviewed our social media policy, our communications guidance, and the impact on the implementation of our communications strategy. We also began planning ahead for the next stage of this work by sharing resources from organisations such as CharityComms and by planning a staff session on the implications of AI. Work began on developing a new organisational policy on the use of AI.

Goal 3: We will continue to develop and improve our organisational approach to governance, leadership, management, HR, finance and facilities.

In 2024-25 we invested in improving our organisational approach to governance and created a two-tier leadership and management team following a strategic review of organisational need, with accompanying investment in management training and team development.

We invested in developing our Senior Executive team and wider Executive team through development days and ongoing external advisory support.

We also explored new ways to improve staff wellbeing. We continued to support and enable a Staff Forum where staff can provide input on policies affecting them and where representatives can attend Board and sub-Committee meetings.

We continued to invest in our relationship with our recognised Trade Union through regular meetings between management and elected Union representatives, leading to successful negotiations on several matters including an annual pay award.

Our new premises, which we moved into in April 2025, were designed with feedback collected in the preceding months and continue to be refined to reflect our trauma-informed and intersectional approach. The new space includes two accessible meeting rooms that meet client needs, staff resting areas for formal and informal discussions, and a fully functional kitchen.

We reviewed and improved our recruitment processes by following inclusive guidance and collaborating with partners.

Financial review

In 2024-25, JustRight Scotland continued to deliver financially sustainable operations, supported by a mix of grant funding, legal service income, consultancy, and training.

The total income for the year was £1,373,548 compared with £1,497,065 in 2023-24. This included funding from trusts and foundations, statutory sources, and earned income from legal services.

Total expenditure for the year was £1,342,053 compared with £1,312,010 in 2023-24.

This reflects our continued investment in high-quality legal services, operational infrastructure, and our strategic development priorities under the Paving Routes to Justice framework.

The financial result for the year was a surplus/deficit of £31,495

The Board continues to monitor financial performance closely through quarterly reporting to the Audit, Finance and Risk Committee. We maintain a detailed organisational budget and review projected cash flow monthly.

JustRight Scotland holds reserves in line with our reserves policy, which sets a target level of unrestricted reserves to provide stability, flexibility, and operational continuity. At the end of the

financial year, our total reserves were £572,915 of which £349,222 were unrestricted.

At 31 March 2025, the charity holds £200,000 funds designated by the Trustees for the specific future purpose of supporting paid family leave for its employees.

We are grateful for continued support from funders including:

- AB Charitable Trust
- Alan and Babette Sainsbury's Charitable Trust
- Baring Foundation
- Blue Thread
- Esmee Fairbairn
- Joseph Rowntree Charitable Trust
- Justice Together Initiative
- KIND - Central England Law Centre
- Law Society
- Legal Education Foundation
- Lorna Byrne Foundation
- National Lottery Community Fund
- Paul Hamlyn Foundation
- Rape Crisis Scotland
- Robertson Trust
- Scottish Government
- Strategic Legal Fund
- The Big Give
- Three Guineas Foundation
- Unbound Philanthropy

Risk Management

The Trustees are responsible for the overall risk management framework of the organisation and have oversight of a formal risk register which is reviewed quarterly by the Audit, Finance and Risk Committee. The register identifies key strategic, operational, financial, and governance risks, along with risk mitigation and management strategies and responsible leads.

The charity undertook a comprehensive review of its Risk Management Policy and Risk Register in the final quarter of 2024-25, leading to a more detailed and improved approach to risk management being put in place, reflecting our increasing organisational maturity and the complexity of our external and internal contexts.

The charity's Executive Team considered risk as part of its regular meetings throughout the year, advising any changes to be recommended to the Committee and Board. The CEO was responsible for leading the Executive Team in its management of risk at an operational level, and for liaising with the Committee and Board on regular reviews and updates of the strategic Risk Register.

The most significant risks identified during the year were:

Operational

- Operational capacity is insufficient to meet demands and/or is managed ineffectively
- Failure to prepare adequately for unplanned loss of senior personnel via death, serious injury or illness, burnout or overwhelm, serious grievance, gross misconduct or other unplanned event
- Failure to prepare adequately for unplanned events including death of key personnel, fire, flood, terrorist incident, pandemic, or other disaster
- Senior leadership capacity is insufficient to meet organisational needs and/or is managed ineffectively
- Low levels of staff morale, wellbeing and satisfaction

JustRight Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Governance

- Trustees fail to manage the charity's relationship with linked legal firm effectively
- Charity's policies are either incomplete, inadequate or not implemented appropriately

Financial

- Failure to secure funding to deliver short, medium and long-term strategic aims
- Overdependence on limited income sources

External

- Reduced ability to advance strategic aims due to turbulent and/or regressive political and policy environment

The Trustees are satisfied that appropriate systems are in place to mitigate, manage and monitor risk. This is supported by regular internal reporting, committee oversight, and independent audit processes.

Reserves Policy and Going Concern

Reserves Position

In financial year 2020-21, the Board of Trustees reviewed its policy for holding reserves and identified a strategic need to build financial resilience to enable the charity to withstand potential fluctuations in income sources. Trustees therefore established a policy to work towards a position, over the four financial years from 2021-2022 to 2024-2025, of holding free and unrestricted reserves of six months' operating costs.

During financial year 2024-25, progress has been made towards achieving this level of reserves. This represents 5 months' operating costs based on operating expenses in 2024-25.

As of 31 March 2025, the total funds held by JustRight Scotland were £572,915. Of these:

- £23,693 were restricted funds
- £349,222 were unrestricted funds
- £200,000 were designated for specific strategic purposes

The current level of unrestricted reserves is £349,222, which is below the target set by the Trustees. The Board will continue to review this level in light of evolving income security, operational needs, and long-term financial planning.

Going Concern

The Trustees confirm that, based on the current plans and financial forecasts, JustRight Scotland remains a going concern. The charity is not reliant on any single source of funding and has maintained stable income across a diverse portfolio of funders. The Board has no material uncertainties about the organisation's ability to continue operating for the foreseeable future.

The financial statements have therefore been prepared on a going concern basis

Plans for future periods

Priorities for 2025-26

Building on the progress achieved in 2024-25, our focus in 2025-26 will be to consolidate achievements, respond to emerging challenges, and deepen our impact across Scotland. Our plans

are structured under our five strategic aims and related goals, ensuring a clear line of sight from strategy to delivery.

Strategic Aim 1: Use the law to defend the rights of people who are marginalised, minoritised, lack access to power, and face particularly high barriers to justice.

Goal 1: We will use the law to defend the rights of victims and survivors of human trafficking and exploitation in Scotland.

In 2025-26 we will aim to increase the Scottish Anti-Trafficking and Exploitation Centre (SATEC) capacity to respond to survivors' needs, with a particular focus on early identification, safeguarding, and access to compensation. We will strengthen legal pathways that enable survivors to recover from exploitation, secure protection status, and rebuild their lives in safety.

Goal 2: We will use the law to defend the rights of refugees, people seeking asylum and people who have migrated to Scotland.

Building on work in 2024-25, our Scottish Refugee and Migrant Centre (SRMC) will broaden early legal advice for people excluded from mainstream services. Many of the people we support face multiple barriers - language, poverty, health, insecure status - and are at high risk of rights violations. In 2025-26, we will strengthen referral pathways with community partners, ensuring people are supported as early as possible, before crises escalate.

Goal 3: We will use the law to defend the rights of women victims/survivors of gender-based violence.

The Scottish Women's Rights Centre (SWRC) continues to provide trauma-informed legal advice and representation for women experiencing gender-based violence. In 2025-26, we will maintain and strengthen these pathways so that survivors can continue to access justice across civil legal routes. We will build on our learning from test cases to inform law reform and continue to challenge systemic barriers to justice for women.

Goal 4: We will use the law to defend the rights of people who have experienced violations of human rights and equality laws.

The Scottish Just Law Centre (SJLC) is focussed on using strategic litigation to address human rights violations and unlawful discrimination, exposing barriers to access to justice as well as the accountability of institutions and public bodies. Building on our 2024-25 work, in 2025-26 we will focus our strategic casework on: the rights of disabled people; Gypsy Traveller communities and other Travellers experiencing disadvantage as a result of racial/ethnic discrimination; supporting families to secure accountability for deaths in prison custody; challenging aggressive debt collection practices by local authorities in Scotland; furthering access to justice and accountability, and community lawyering.

In the Scottish Women's Rights Centre, we will pursue test cases, exposing gaps in Scots law that continue to leave women and children unprotected.

Goal 5: We will review and improve how we deliver legal advice and representation, to ensure more people who are furthest from justice are able to access our support

We regularly gather feedback from clients and partner organisations on the delivery of our legal advice, representation, training sessions, and workshops. This feedback system has been in place for several years and will continue to be strengthened as the organisation develops and implements a new, comprehensive Monitoring, Evaluation, and Learning (MEL) framework. The framework will integrate both quantitative and qualitative data, enabling us to better understand and respond to the needs of the communities we support. It will also help identify potential gaps through a more structured data-referral process and the continued use of our case management systems for

monitoring. This approach will ensure that our services remain accessible, effective, and responsive to those who face the greatest barriers to justice

Strategic Aim 2: Work with and alongside marginalised people and communities, using the law for system-changing work to extend their rights and access to justice.

Goal 1: We will develop, refine and implement a more consistent way of working with and alongside communities, so that their expertise, experiences and priorities more systematically guide our work.

Our Rights Reps programme has now expanded into new areas, showing the strength of an approach where people are supported to understand and use the law to defend their rights. In 2025-26, we will develop the programme further including by supporting peer networks for Rights Reps, enabling them to share learning and sustain their advocacy, and support them to engage directly with local and national decision-makers

Goal 2: We will seek to build relationships of trust with a wider range of communities who are furthest from justice in Scotland, and who are under-served by existing legal services.

As we grow our outreach service, including rural communities, and continue to provide second-tier advice and training for local advice agencies and community workers, we will partner with more networks to ensure consistent, rights-based information is available across Scotland.

Goal 3: We will work alongside people and communities with lived experience of rights violations to influence and secure progressive changes to law, policy and practices.

We co-produce resources and campaigns with people with lived experience of rights violations, ensuring their voices shape advocacy. In 2025-26 we will develop this further through policy projects and support Rights Reps and survivor advocates to present evidence directly to Parliament and government. We will co-produce further advocacy resources with survivors and community partners, amplifying lived experience in the media and public debate

Strategic Aim 3: Build people's knowledge and understanding of human rights, and their skills in advocating for and protecting human rights.

Goal 1: We will expand the range and reach of accessible and inclusive information resources about human rights issues we work on.

In 2025-26 we will deliver further Know Your Rights campaigns. These resources will be co-produced with survivors and partners, available in multiple languages and formats to maximise accessibility. We will strengthen digital delivery, including webinars, podcasts and online resources, to extend reach into rural areas and communities who cannot easily access our services.

Goal 2: We will develop and ideally expand our training and learning programme for organisations looking to build their knowledge and understanding about human rights.

We will continue to deliver our training and learning programme for organisations and community groups, with the longer-term aim of developing a directory of migration and equality sector organisations in Scotland. This directory will support the creation of a peer network that encourages collaboration and shared learning. We will maintain and strengthen our engagement with universities by delivering workshops and contributing to conferences on key issues, helping to enhance understanding of human rights within academic settings.

We will also continue to work with local authorities to provide targeted, high-quality, and commissioned training. In addition, we will deliver training sessions for third-sector organisations that request our support, including groups such as Legal Services Agency, Together and Seraphus. As part of our

commitment to accessibility, we will explore new and more inclusive formats for delivering training, ensuring that legal information is available, accessible, and useful to a wider range of stakeholders.

Goal 3: We will collaborate with and support advocacy campaigns by grassroots and third sector partners on key human rights issues, using our resources to help others advocate for change.

We contribute evidence and casework insights to parliamentary debates and consultations. In 2025-26 we will advocate for reform in family and immigration law, including stronger protections against coercive control and abandonment, and fairer cross-border safeguards for children. We will continue to advocate for stronger human rights legal protections and radical reform to the civil legal aid system in Scotland.

Strategic Aim 4: Nurture - Invest in, support and nurture the next generation of human rights and social justice lawyers, defenders and leaders, with a focus on supporting better representation from minoritised groups.

Goal 1: We will seek to work in partnership to scope, develop and implement a strategic programme of support for the next generation of human rights lawyers, defenders and leaders.

We invest in leadership development and succession planning across our senior team. In 2025-26 we will implement our leadership and succession plans and continue to invest in the development of our leadership and staff. We will aim to offer a wider range of meaningful paid internships and fellowships to facilitate pathways to careers in human rights for under-represented groups.

Goal 2: We will create paid, meaningful opportunities within our organisation for people from under-represented backgrounds to learn, train, develop and grow as human rights and social justice lawyers and leaders.

We will continue to offer summer internships through our partnerships with the Strathclyde Law Clinic. In addition, we will maintain our organisational traineeship, supported by the Justice First Fellowship, which provides structured and high-quality training for emerging practitioners.

We will also develop new opportunities in collaboration with universities, including ongoing work with the University of Strathclyde's Widening Access Team.

Goal 3: We will invest in our staff team, our Board of Trustees, and in people with lived experience of rights violations who work alongside us.

We prioritise wellbeing for staff and this focus will continue in 2025-26. We will also expand professional development opportunities including leadership, conflict resolution and organisational resilience.

We will also broaden trustee diversity and skills through our next planned round of open recruitment and will explore ways to develop our governance model to better enable meaningful participation by people with lived experience of rights violations

Strategic Aim 5: Develop ways to sustain our organisation's work over the longer term.

Goal 1: We will aim to secure the long-term financial sustainability of our current services and collaborations.

We maintain a diverse funding portfolio yet face pressure on unrestricted income. In 2025-26 we will prioritise increasing unrestricted income, building reserves, and developing longer-term partnerships with key funders. We will develop and begin to implement a new long-term Funding Strategy to take the organisation through to 2029, aligned to our broader strategy. Within this, we will also explore opportunities for earned income that align with our mission and values.

Goal 2: We will seek to harness the potential of digital technology and AI for how we deliver our work, while acknowledging and managing the ethical and other risks that this involves.

We will continue to develop and implement an organisational AI policy in collaboration with staff, ensuring that our approach is informed, transparent, and aligned with our values.

Goal 3: We will continue to develop and improve our organisational approach to governance, leadership, management, HR, finance and facilities.

We will develop and implement a formal Leadership Succession Plan to provide assurance about ongoing business continuity during periods of transition. We will introduce a comprehensive Compliance Framework to provide a more efficient and effective monitoring, review and assurance mechanism for all relevant compliance requirements. We will continue to prioritise wellbeing support in our approach to HR as well as taking forward agreed work to explore the feasibility of moving to a four-day working week, in collaboration with our recognised trade union.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the 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 give 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 period.

In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

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 them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 17 December 2025 and signed on behalf of the board of trustees by:



Maria Fletcher (Dec 18, 2025 14:22:40 GMT)

M Fletcher (Co chair)
Trustee



Anjika Joy (Dec 17, 2025 16:52:33 GMT)

A Joy (Co-chair)
Trustee

JustRight Scotland

Independent Auditor's Report to the Members of JustRight Scotland

Year ended 31 March 2025

Opinion

We have audited the financial statements of JustRight Scotland (the parent charitable company) and the subsidiary JRS Knowhow Ltd (the group) for the year ended 31 March 2025 which comprise the group and parent charitable company statement of financial activities (including income and expenditure account), group and parent charitable company statement of financial position, group and parent charitable company statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

JustRight Scotland

Independent Auditor's Report to the Members of JustRight Scotland *(continued)*

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Year ended 31 March 2024

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew B Wilson (Senior Statutory Auditor)

For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

JustRight Scotland

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	238,499	1,058,415	1,296,914	1,554,797
Charitable activities	5	16,840	—	16,840	—
Investment income	6	6,635	—	6,635	4,511
Other income	7	53,805	—	53,805	321,850
Total income		<u>315,779</u>	<u>1,058,415</u>	<u>1,374,194</u>	<u>1,881,158</u>
Expenditure					
Expenditure on charitable activities	8,9	295,817	1,055,476	1,351,293	1,538,428
Total expenditure		<u>295,817</u>	<u>1,055,476</u>	<u>1,351,293</u>	<u>1,538,428</u>
Net income and net movement in funds		<u>19,962</u>	<u>2,939</u>	<u>22,901</u>	<u>342,730</u>
Reconciliation of funds					
Total funds brought forward		<u>537,726</u>	<u>20,754</u>	<u>558,480</u>	<u>215,750</u>
Total funds carried forward		<u>557,688</u>	<u>23,693</u>	<u>581,381</u>	<u>558,480</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 pages 31 to 40 form part of these financial statements.

Company Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	238,499	1,058,415	1,296,914
Charitable activities	5	16,840	—	16,840
Investment income	6	5,989	—	5,989
Other income	7	53,805	—	53,805
Total income		<u>315,133</u>	<u>1,058,415</u>	<u>1,373,548</u>
Expenditure				
Expenditure on charitable activities	8,9	286,577	1,055,476	1,342,053
Total expenditure		<u>286,577</u>	<u>1,055,476</u>	<u>1,342,053</u>
Net income and net movement in funds		<u>28,556</u>	<u>2,939</u>	<u>31,495</u>
Reconciliation of funds				
Total funds brought forward		<u>520,666</u>	<u>20,754</u>	<u>541,420</u>
Total funds carried forward		<u>549,222</u>	<u>23,693</u>	<u>572,915</u>

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

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

JustRight Scotland

Consolidated Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	3,530	6,648
Current assets			
Debtors	13	202,673	248,450
Cash at bank and in hand		601,765	411,620
		804,438	660,070
Creditors: amounts falling due within one year	14	226,587	108,238
Net current assets		577,851	551,832
Total assets less current liabilities		581,381	558,480
		581,381	558,480
Funds of the charity			
Restricted funds		23,693	20,754
Unrestricted funds		557,688	537,726
Total charity funds	17	581,381	558,480

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2025, and are signed on behalf of the board by:



Maria Fletcher (Dec 18, 2025 14:22:40 GMT)

M Fletcher
(Co-Chair)
Trustee



Amika Joy (Dec 17, 2025 16:52:33 GMT)

A Joy
(Co-Chair)
Trustee

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Company Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	1,943	3,927
Current assets			
Debtors	13	202,673	212,340
Investments	20	100	100
Cash at bank and in hand		592,636	389,575
		795,409	602,015
Creditors: amounts falling due within one year	14	224,437	64,522
Net current assets		570,972	537,493
Total assets less current liabilities		572,915	541,420
Net assets		572,915	541,420
Funds of the charity			
Restricted funds		23,693	20,754
Unrestricted funds		549,222	520,666
Total charity funds	17	572,915	541,420

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

M Fletcher
(Co-Chair)
Trustee

A Joy
(Co-Chair)
Trustee

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Consolidated Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	41,070	342,630
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3355	7,273
Other interest receivable and similar income	(6,635)	(4,511)
Interest payable and similar charges	36	75
Accrued expenses	200	98,682
<i>Changes in:</i>		
Trade and other debtors	52,426	(1,135)
Trade and other creditors	93,331	(514,975)
Cash generated from operations	<u>183,783</u>	<u>(71,961)</u>
Interest paid	(36)	(75)
Interest received	<u>6,635</u>	<u>4,511</u>
Net cash (used in)/from operating activities	<u>190,382</u>	<u>(67,525)</u>
Cash flows from investing activities		
Purchase of tangible assets	(237)	(3,106)
Net cash used in investing activities	<u>(237)</u>	<u>(3,106)</u>
Net (decrease)/increase in cash and cash equivalents	190,145	(70,631)
Cash and cash equivalents at beginning of year	411,620	482,251
Cash and cash equivalents at end of year	<u>601,765</u>	<u>411,620</u>

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Company Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	31,495	185,055
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,221	6,265
Other interest receivable and similar income	(5,989)	(2,973)
Interest payable and similar charges	36	30
Accrued expenses	200	98,682
<i>Changes in:</i>		
Trade and other debtors	9,667	17,842
Trade and other creditors	159,715	(205,581)
Cash generated from operations	<u>197,345</u>	<u>99,320</u>
Interest paid	(36)	(30)
Interest received	5,989	2,973
Net cash from operating activities	<u>203,298</u>	<u>102,263</u>
Cash flows from investing activities		
Purchase of tangible assets	(237)	(181)
Net cash used in investing activities	<u>(237)</u>	<u>(181)</u>
Net increase in cash and cash equivalents	203,061	102,082
Cash and cash equivalents at beginning of year	389,575	287,493
Cash and cash equivalents at end of year	<u>592,636</u>	<u>389,575</u>

The notes on pages 31 to 40 form part of these financial statements.

1. General information,

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 1/1 Libertas House, 39 St Vincent Street, Glasgow, G1 2ER.

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, the Charities Accounts (Scotland) Regulations 2006

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2025 £
Donations			
Donations	5,399	—	5,399
Grants			
Grants	233,100	1,058,415	1,291,515
	<u>238.499</u>	<u>1,058,415</u>	<u>1,296,914</u>
	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2025 £
Donations			
Donations	5,399	—	5,399
Grants			
Grants	233,100	1,058,415	1,291,515
	<u>238.499</u>	<u>1,058,415</u>	<u>1,296,914</u>
	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2024 £
Donations			
Donations	9,417	—	9,417
Grants			
Grants	590,505	954,875	1,545,380
	<u>599,922</u>	<u>954,875</u>	<u>1,554,797</u>
	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2024 £
Donations			
Donations	9,417	—	9,417
Grants			
Grants	391,220	954,875	1,346,095
	<u>400,637</u>	<u>954,875</u>	<u>1,355,512</u>

5. Charitable activities

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2025 £
Other income	<u>16,840</u>	—	<u>16,840</u>

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2025 £
Other income	—	—	—

Investment income

	Group Unrestricted Funds £	Group Restricted Funds £	Group Total Funds 2025 £
Bank interest receivable	<u>6,635</u>	—	<u>6,635</u>

	Group Unrestricted Funds £	Group Restricted Funds £	Group Total Funds 2024 £
Bank interest receivable	<u>4,511</u>	—	<u>4,511</u>

6. Other income

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2025 £
Other income	—	—	—
Management charge	<u>29,400</u>	—	<u>29,400</u>
Training Income	<u>24,405</u>	—	<u>24,405</u>
	<u>53,805</u>	—	<u>53,805</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2025 £
Other income	—	—	—
Management charge	<u>29,400</u>	—	<u>29,400</u>
Training Income	<u>24,405</u>	—	<u>24,405</u>
	<u>53,805</u>	—	<u>53,805</u>

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2024 £
Other income	192,031		192,031
Management charge	75,275	-	75,275
Training Income	54,544	-	54,544
	<u>321,850</u>	<u>-</u>	<u>321,850</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2024 £
Other income			
Management charge	93,387	-	100,389
Training Income	45,193	-	45,193
	<u>138,580</u>	<u>-</u>	<u>138,580</u>

7. Expenditure on charitable activities by fund type

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2025 £
Legal & training services	<u>295,817</u>	<u>1,055,476</u>	<u>1,351,293</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2025 £
Legal & training services	<u>286,577</u>	<u>1,055,476</u>	<u>1,342,053</u>

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2024 £
Legal & training services	<u>604,307</u>	<u>934,121</u>	<u>1,538,428</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2024 £
Legal & training services	<u>377,889</u>	<u>934,121</u>	<u>1,312,010</u>

8. Expenditure on charitable activities by activity type

	Group Total funds 2025 £	Company Total funds 2025 £	Group Total fund 2024 £
Legal & training services	1,351,293	1,342,053	1,538,428

9. Net income

Net income is stated after charging/(crediting):

	Group 2024	Company 2025 £	Group 2023 £
Depreciation of tangible fixed assets	3,355	2,221	6,265

10. Staff costs

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

	Group 2025 £	Company 2025 £	Group 2024 £
Wages and salaries	655,733	655,733	859,023
Employer National Insurance	83,533	83,533	83,216
Employer contributions to pension plans	41,686	41,686	54,466
	<u>780,952</u>	<u>780,952</u>	<u>996,705</u>

The average head count of employees during the year was 21 (2024: 25).

The number of employees whose remuneration for the year fell within the following bands, were:

	2025 No.	2024 No.
£60,000 to £69,999	2	1
£70,000 to £79,999	1	1
	<u>3</u>	<u>2</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £224,411 (2024: £267,116).

11. Trustee remuneration and expenses

No trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: nil).

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Auditors Remuneration

	2025 £	2024 £
Audit Fees of the financial statements	9,000	7,875
	<u>9,000</u>	<u>7,500</u>

12. Tangible fixed assets

Group	Equipment £
Cost	
At 1 April 2024	27,782
Additions	237
At 31 March 2025	<u>28,019</u>
Depreciation	
At 1 April 2024	21,134
Charge for the year	3,355
At 31 March 2025	<u>24,489</u>
Carrying amount	
At 31 March 2025	<u>3,530</u>
At 31 March 2024	<u>6,648</u>

Company	Equipment £
Cost	
At 1 April 2024	23,249
Additions	237
At 31 March 2025	<u>23,486</u>
Depreciation	
At 1 April 2024	19,322
Charge for the year	2,221
At 31 March 2025	<u>21,543</u>
Carrying amount	
At 31 March 2025	<u>1,943</u>
At 31 March 2024	<u>3,927</u>

13. Debtors

	Group 2025	Company 2025	Group 2024
	£	£	£
Trade debtors	3,830	3,830	22,745
Prepayments and accrued income	20,705	20,705	13,516
Other debtors	178,138	178,138	212,189
	<hr/>	<hr/>	<hr/>
	202,673	202,673	248,450
	<hr/>	<hr/>	<hr/>

14. Creditors: amounts falling due within one year

	Group 2025	Company 2025	Group 2024	Company 2024
	£	£	£	£
Trade creditors	59,221	59,221	65,628	22,579
Accruals and deferred income	119,415	117,265	14,669	14,002
Social security and other taxes	30,645	30,645	27,941	27,941
Gaza Families Reunited	17,306	17,306	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	226,587	224,437	108,238	64,522
	<hr/>	<hr/>	<hr/>	<hr/>

15. Deferred income

	Group & Company 2025	2024
	£	£
At 1 April 2023	-	169,803
Amount released to income	-	(169,803)
Amount deferred in year	103,063	-
At 31 March 2024	103,063	-
	<hr/>	<hr/>

16. 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 £41,686 (2024: £49,822).

17. Analysis of charitable funds

Unrestricted funds

Group

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
JRA	49,290	11,029	(102,406)	42,087	–
SATEC	33,260	10,328	(75,916)	32,328	–
SRMC	351,390	30,294	(39,825)	(49,501)	292,358
SWRC		10,753	(890)	10,232	20,095
SJLC	55,727	8,240	(36,541)	9,343	36,769
Core		244,489	–	(244,489)	–
Staff Family Leave		–	–	200,000	200,000
KnowHow	48,059	646	(40,239)		8,466
	<u>537,726</u>	<u>315,779</u>	<u>(295,817)</u>	<u>–</u>	<u>557,688</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
JRA	113,210	164,266	(228,186)	–	49,290
SATEC	37,505	84,019	(88,264)	–	33,260
SRMC	196,937	205,959	(51,506)	–	351,390
SJLC	8,713	56,947	(9,933)	–	55,727
KnowHow	(140,615)	415,092	(226,418)	–	48,059
	<u>215,750</u>	<u>926,283</u>	<u>(604,307)</u>	<u>–</u>	<u>537,726</u>

Company

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
JRA	67,121	11,029	(120,237)	42,087	–
SATEC	37,506	10,328	(80,162)	32,328	–
SRMC	356,442	30,294	(44,877)	(49,501)	292,358
SWRC	–	10,753	(890)	10,232	20,095
SJLC	59,597	8,240	(40,411)	9,343	36,769
Core	–	244,489	–	(244,489)	–
Staff Family Leave	–	–	–	200,000	200,000
	<u>520,666</u>	<u>315,133</u>	<u>(286,577)</u>	<u>–</u>	<u>549,222</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
JRA	113,210	182,097	(228,186)	—	67,121
SATEC	37,505	88,265	(88,264)	—	37,506
SRMC	196,937	211,011	(51,506)	—	356,442
SJLC	8,713	60,817	(9,933)	—	59,597
	<u>356,365</u>	<u>542,190</u>	<u>(377,889)</u>	—	<u>520,666</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Details of unrestricted funds can be found in the trustees report.

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
JRA	—	120,147	(120,147)	—	—
SATEC	—	151,299	(151,299)	—	—
SRMC	—	308,434	(308,434)	—	—
SWRC	20,754	269,219	(266,280)	—	23,693
SJLC	—	209,316	(209,316)	—	—
	<u>20,754</u>	<u>1,058,415</u>	<u>(1,055,476)</u>	—	<u>23,693</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
JRA	—	92,519	(92,519)	—	—
SATEC	—	119,495	(119,495)	—	—
SRMC	—	282,189	(282,189)	—	—
SWRC	—	265,733	(244,979)	—	20,754
SJLC	—	194,939	(194,939)	—	—
	<u>—</u>	<u>954,875</u>	<u>(934,121)</u>	—	<u>20,754</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Details of funds can be found in the trustees report.

18. Analysis of net assets between funds Group

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,530	—	3,530
Current assets	780,745	23,693	804,438
Creditors less than 1 year	(226,587)	—	(226,587)

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Net assets	<u>557,688</u>	<u>23,693</u>	<u>581,381</u>
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Company

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,943	—	1,943
Current assets	771,716	23,693	795,409
Creditors less than 1 year	(224,437)	—,	(224,437)
Net assets	<u>549,222</u>	<u>23,693</u>	<u>572,915</u>

Group

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	6,648	—	6,648
Current assets	639,316	20,754	660,070
Creditors less than 1 year	(108,238)	—	(108,238)
Net assets	<u>537,726</u>	<u>20,754</u>	<u>558,480</u>

Company

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,927	—	3,927
Current assets	581,261	20,754	602,015
Creditors less than 1 year	(64,522)	—,	(64,522)
Net assets	<u>520,666</u>	<u>20,754</u>	<u>541,420</u>

19. Analysis of changes in net debt

Group	At		
	At 1 Apr 2024	Cash flows	31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>411,620</u>	<u>190,145</u>	<u>601,765</u>

Company	At		
	At 1 Apr 2024	Cash flows	31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>389,575</u>	<u>203,061</u>	<u>592,636</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Subsidiary

	Shares in group undertaking £
Cost or valuation	
At 1 April 2024 and 31 March 2025	100 ____
Impairment	
At 1 April 2024 and 31 March 2025	— —
Carrying amount	
At 31 March 2025	100 ____
At 31 March 2024	100 ____
	2024 £
	2024 £
The summary financial performance of subsidiary is:	
Net profit/(Loss)	<u>9,575</u> <u>139,507</u>
The assets and liabilities of the subsidiary were:	
Total assets	<u>10,816</u> <u>67,725</u>
Total liabilities	<u>(2,250)</u> <u>(68,734)</u>
Aggregate share capital and reserves	<u>(8,466)</u> <u>(1,009)</u>

All investments shown above are held at valuation.

21. Related parties

During the year JustRight Scotland (charity) charged a management charge of £29,400 plus VAT (2024: £42,000 plus VAT) to JustRight Scotland LLP. At 31 March 2025, the balance due from JustRight Scotland LLP was £178,136 (2024: £171,368).

JRS 2025 Consolidated Accounts v17-12-25

Final Audit Report

2025-12-18

Created:	2025-12-17
By:	Andrew Wilson (andrewbwilson@ngs-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXPp0vH0NPY7vzKVtUzDkXP4IzqLoG-DI

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