



**ANNUAL REPORT, REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR YEAR-END APRIL 2024**

Specialising in Human Rights & Equalities

Registered Charity: SC048403. Company Limited by Guarantee: SC594829. Financial Conduct Authority: 801521



control
outcomes
challenge *human rights* *choice*
solutions
rights *autonomy* *accountability*
transparency *resolution* *holistic*
respect *equalities*
information *fairness*
resources *information*
person-centred

We aim to promote social justice with delivery to everyone in society, through a valued, tailored advice and effective advocacy service.

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Reference and Administrative Details

CRF Trustees/Directors 2023–24

The trustees and officers serving during the year and since the year end were as follows:

Lucy Stevenson: Trustee/ Director/ Chairperson

Michelle MacPhee: Trustee/ Director

Dr Natalie Smee: Trustee/ Director

Jane Anne Cherrie: Trustee/Director

Morag McKinnon: Trustee/ Director/ Treasurer

Dionne McCabe: Trustee/Director/ Founder

Karen Corbett: Trustee/ Director

Chris Butler Benson: Trustee/ Director

Principal Address: Strathleven House

Levenside Road

Dumbarton

G83 3PD

Registered Charity Number: SC048403

Company Limited by Guarantee Number: SC594829

Independent Examiner: Scott Hamilton FCCA

KRP Accountants

12 Glen Artrey Road

Dumbarton

G82 2BS

Banker: Virgin Money PLC

35 Regent Street

London

SW1Y 4ND

Civil Rights First provides specialist advice and effective advocacy to all citizens, on a range of areas. We have provided this service since our launch in May 2018. In 2023–24 our vision is to support people with access to justice together with continued growth and sustainability for our CRF. Maintaining our current funding partners and sourcing new funding streams to support strategic plans with Access to Justice for All. We are currently delivering our much-needed service across Scotland.

Providing Effective Advocacy/Advice/Representation and ADR on the following:

- Effective Advocacy**
- Social Care**
- Housing Matters**
- Education**
- Mortgage and tenancy repossession**
- Consumer Rights**
- Self-Directed Support**
- Legal Advice on Civil Matters**
- Human Rights and Equalities**
- Information on legal rights, including human rights and equalities legislation representation, including ALR.**

How we assist:

CRF provides specialist advice and information on legal rights, with a holistic approach in reaching positive outcomes.

We undertake casework on your behalf to support resolution of more complex issues. In some instances, we provide Representation and Authorised Lay Representation representing at Court or Tribunal.

We refer individual cases if beyond our scope.

Contact:

Telephone us on 07703 410 584, email info@civilrightsfirst.co.uk, or visit our website at www.civilrightsfirst.co.uk.



CRF Founder, Dionne McCabe, at the Inspiring Scotland Legacy and Learning day.

Sharing our successes, challenges and learning

It is three years since the start of the Equality and Human Rights fund; 50 people above from 48 funded organisations came together for the Inspiring Scotland **Legacy and Learning** networking day on 11 September 2024 in Stirling to share our successes, challenges and learning so far. Our Director Dionne McCabe was representing CRF at this event.

We discussed how the multi-year fund has enabled charities to achieve better outcomes, retain quality staff and be more strategic. We gathered evidence of how we responded during a period of unparalleled challenges – responding to people’s needs and new policy. We talked about how to use a wide range of data to influence change. Feedback on the day was positive.



CRF Founder's Report 2024

CRF Annual Report for the financial year ending 31st March 2024. Our last year has evidence of high demand for CRF services. The cost-of-living crisis and significant cuts to public funding under social care have spiralled already vulnerable people into further crisis. This results in previous clients returning and a large volume of new clients' enquiries. Our strategic plans are to sustain our growth as a small charity at present, as there is uncertainty on the Equality and Human Right funding continuing beyond March 2025. This places significant pressure on CRF. In this reporting period for CRF, 31st March 2023 to 1st April 2024, we have grown our organisation with skilled staff members; notwithstanding, in these uncertain times it makes for a challenging time ahead to sustain the growth we have worked so hard to achieve. CRF is fully committed to delivery on principles of improving lives with a unique and steadfast solutions-based focus, at all times founded with a person-centred approach underpinned with Human Rights and equality. We have achieved many positive outcomes for our clients with a unique holistic approach to legal matters, recording significant client financial gain in 2023–24, together with significant non-financial gains for our clients including suitable housing solutions, supported transitions and adaptations to enable people to live their best lives, educational placements secured and overall a high volume of positive outcomes for our clients. This ensures everyone we support has a fair and reasonable opportunity to live their

best life. We have delivered in all our specialist areas with advice on rights and equalities including with protected groups encompassing intersectionality, specialist advice on human rights and equalities, a wide range of legal issues; discrimination and equalities has been the focus for our specialist advice in this reporting period.

This is encompassed in a holistic manner, bespoke, and tailored to all our clients' needs; the issues raised are managed individually on a case-by-case basis. We pride ourselves on the foundations of our values in fairness, equality of opportunity, dignity, and respect. With a measured approach to encourage innovation and creative change to improve all areas of people's lives. We have provided information, advice, representation, and guidance so that the people we represent understand their rights, feel empowered and know what they can do if their rights have been breached. Informed choice is at the heart of our case work; this together with our creative approach to solutions creates the way we deliver our much-needed services and sets CRF aside as a specialist advice service in Scotland. Our drive to working with our partner organisations enables us to understand and promote better outcomes, ensuring compliance with equality and humans rights for all our clients is always at the forefront of our work.

Moreover, our most recent evaluation survey on our service delivery is evidencing a significant and positive response to the services we have delivered thus far. The demands on our services are significant and we are under pressure to continue to meet high demands with two specialist advisers and a part-time Charity Administrator.

Our strategic vision is to sustain the highest level of specialist advice and representation with our small team at present. Our main funder, EHRF, together with smaller funders has enabled us to deliver in specialist areas embedding a Human Rights based approach in our work and obligations across Scotland. We are committed to promoting awareness and understanding of and respect for those rights across multiple groups. This includes the implications of demographic changes with growing numbers of older people which is placing more demands on health and social care services at a time when budgets are constrained. Older people have a need to exercise their Human Rights, moreover, to have choice and prevent violations making use of existing convention rights currently

available. The role of social care and human rights is more important than ever.

One of our core values is resolving matters amicably, and we communicate effectively with other agencies and parties: to negotiate with parties using the principles of Best Alternative to Negotiate Agreement (BATNA), advising on preferred outcomes for our clients and converting to practical solutions. In 2024–5 and beyond, our five-year vision is to sustain and grow our charity further with robust sustainability. Our EHRF funding ends in March 2025, leaving us vulnerable for future funding and delivery of our much-needed services. It is paramount we secure future long-term funding to enable continuation of the charity and its outstanding work and maintaining our excellent core staff.

The Equality and Human Rights Funding and additional funders have enabled everyone to benefit from our services. However, with our EHRF coming to an end in March 2025, this is an uncertain time for us. We are still maintaining our focus on greater scope of consultation with virtual meetings across an even greater geographical area with limited travel costs, we have reduced miles while offering person-centred advice and effective advocacy to a wider audience, benefiting both the clients and the charity as a whole. This innovative method of service delivery ensures we reach all our clients in a timely manner, our service delivery offers choice and accessibility to everyone, including isolated clients who would otherwise be struggling to access advice services.

CRF is robust and sustainable, while connecting digitally has demonstrated positive outcomes. It is noted barriers can exist with exclusions and inequality for those who do not have access digitally. Therefore, partnership working is crucial to our work, organisations working with vulnerable groups can enable further accessibility for vital advice services.

We are an innovative charity with excellent strategic planning and forecasts, the demands are extensive and considerable. CRF Policy Statement is follows: As a result of ongoing public sector austerity and the cost-of-living crisis, there has been a major shift in business models. Public trust is Civil Rights First's most valuable asset, it is vital to protect it together with the fundamental aims and objectives from dilution or deflection. For continuity Civil Rights First must constantly review its funding strategies for a diverse means of income generation to mitigate

reliance upon grant funding sources. Although sustainability poses challenges to both finance and reputation, Civil Rights First will always consider ALL sources of funding, including grants, donations, and fundraising events within our strategic planning with the future for long-term sustainability of the charity at the centre of all decisions.

The delivery of our specialist advice service is presently delivered with dedication to being of service to others which is key to our values-based approach. In 2025 and beyond, our aim is to sustain our service with our second specialist legal adviser and our part-time charity administrator; this was possible with our much-needed funding success from Equality and Human Rights Funding. This funding ends in March 2025, leaving all clients and the future of CRF vulnerable. There is increasing demand for our unique services: please see our case studies, client financial gain and most recent CRF Survey Report.

Moreover, I would like to take this opportunity to thank our dedicated board who play a vital and crucial role in the excellent governance, direction, and vision for CRF. Providing due diligence with governance guaranteeing compliance with policy and procedure with recommended guidance under the Office of the Scottish Charity Regulator.

Thank you all for your dedication and hard work.



Dionne McCabe

Director (Founder)

CRF Chairperson's Report 2024

As 2024 draws to a close we find ourselves in yet more uncertain times, with the convergence of multiple crises drastically transforming the world around us. In sight of such pressures as the cost of living and climate crisis having its worst impact on the most vulnerable members of our society, the significance of the work that Civil Rights First does has never been more clear.

Navigating these turbulent times requires resilience and dedication. With this in mind it is, first and foremost, important to acknowledge the diligent work of CRF's Founder and Director, Dionne McCabe, whose vision and hard work continues to be an essential asset to the success of the Charity. Our Specialist Advisors, Dionne and Julie Hand and our part-time Charity Administrator, Alex Jeffery comprise the working team determined to provide the highest quality advice and support to the clients of CRF. Without whom we could not have achieved the client financial gain of over £1.6 million during 2023–2024, not to mention the non-financial client successes, helping to support the development and the independent lives of the people we work with.

Civil Rights First continues to embody a holistic and person-centred approach in its work, prioritising the values of dignity and respect. By recognising each individual as unique and deserving of personalised care, CRF ensures that their services address not only immediate needs but also promote overall well-being and empowerment. CRF remains committed to incorporating the principles of Best Alternative to Negotiate Agreement (BATNA) into their work. In doing so we demonstrate a commitment to effective negotiation practices that support our mission and enhance our impact in supporting vulnerable individuals.

Civil Rights First is committed to promoting its beliefs as well as exemplifying them. By working in partnership with neighbouring Third Sector organisations such as the Advocacy Plus Project, and delivering training to other organisations CRF is able to upskill other organisations with common beliefs and strengthen the shared approach.

CRF is grateful for the donations, funding from grants and from statutory agencies, which have supported us since 2018, in particular, the large portion of our funding received from the Equality Human Rights Fund. Unfortunately this funding is scheduled to conclude in 2025 which sparks

some uncertainty surrounding our future financial stability, however, we continue to look for funding opportunities to develop the organisation and future-proof its growth.

Turning to the year ahead, CRF remain determined as ever to meet our challenges head on. We remain committed in our approach and focused in our mission.

Thank you to all who have, and continue to, provide support to CRF.

Lucie Stevenson

Chairperson

Report of the CRF Trustees for Year-End 30th April 2024

CRF is reaching its seventh-year birthday in April 2025, there have been highs and low within this seven-year period for society overall, with periods of instability and unrest for all people. Notwithstanding CRF has remained steadfast in an approach to access to justice for all our clients. This word “steadfast” describes CRF’s approach: with diligence, we are resolutely, dutifully unwavering in our service for the people we serve. CRF’s main focus is on the people, on sustaining the growth we have resolutely gained over our seven years of service. This is our fundamental and core value.

The diligent hard work and commitment from our CRF core team has increased our overall service delivery with over 200 beneficiaries in the course of 2023 to 2024. In addition, CRF has secured a significant client financial gain overall for our clients in 2024. CRF has remained steadfast in our approach to reach positive remedies and outcomes for our clients.

CRF has continued to implement our Direct Advice, Support, Representation and case work where required. The aim of this service has been to offer direct advice and signposting to people in crisis on a wide range of complex circumstances including education, housing, social care, and discrimination matters. Our holistic service is one of many examples of the diverse skillset CRF has to offer, specifically with our online outreach and our specialist legal advice service in place. These services promote the autonomy of our client group whilst offering more robust effective advocacy and allocation to those who need it which is in keeping with the ethos of our charity.

CRF has solidified our strong working partnerships with many organisations and Third Sector organisations. Including our partnership with the Advocacy Plus Project. This project has given CRF a further platform in directly working with vulnerable people in our community.

In addition, we are delivering training across Scotland to membership organisations on Human Rights and Equalities with a focus on solutions and with a person-centred approach at all times.

CRF regularly requests evaluation of our services with feedback from clients; please read our latest Evaluation Survey. The overall feedback collated was resoundingly positive and shows clear evidence of the positive outcomes that we work towards on a daily basis. This information, alongside case studies, is accessible on our website.

CRF continues to be financially sustained through donations, funding through statutory agencies and through grant applications. We would like to thank all our donors and grant funders for their continued support, it is much appreciated. At present we have concluded our third year with the Equality and Human Rights Fund with robust reporting. This funding is ending in March 2025, with no updates on future funding at the time of writing this report. We continue to provide regular evaluation with all our grant funders, and our last correspondence highlights that we are exceeding proposed goals with our funders. We are in our second year with our award from Robertson Trust small core funding; this was for three years. In addition we were successful with a three grant funding from Three Guineas; we are in our first year with this fund. Our financial model is continuing to provide our charity a viable financial footing which we continue to build on. In looking towards the upcoming year 2025, this is more uncertain with EHRF ending. For Civil Rights First, however, we will continue with optimism and will remain steadfast in our delivery of support and effective advocacy for anyone who may need it.

The Trustees who are also Director for the purposes of the Companies Act 2006, present their annual report with financial statements of the charity for the year end 31st March 2024. The Trustees have adopted the provisions of Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects

The company's objects are to promote any charitable purpose for the public benefit in either the Defined Operating Area of local benefit and/or elsewhere as follows:

- the relief of poverty, through addressing inequality by means of the provision of accurate and appropriate advice;
- the relief of those in need, by providing a comprehensive advice service to those suffering by reason of age, ill-health, disability or financial hardship;
- the advancement of citizenship and community development, through the inclusion of voluntary learning opportunities, providing individuals with appropriate skills to secure and retain employment by promoting and assisting vulnerable individuals to participate in and be included within society;
- the advancement of human rights, conflict resolution or reconciliation by ensuring that people do not suffer through ignorance of their human rights and by taking such actions required to redress the situation and to restore justice;
- the promotion of equality and diversity of all members of society by promoting, campaigning and advocating their inclusion within society thus improving access to public facilities including health, education, housing and employment.

Public benefit

Civil Rights First aims to improve positive life chances for vulnerable people in Scotland to ensure every person in Scotland has free advice including legal advice and representation. Underpinning our work is equal opportunities for everyone in a just and fair society, where everyone's rights and responsibilities are upheld. Civil Rights First believes the principles of equality and diversity would be the fundamental focus to support citizens at the centre of the decision-making process. Moreover, the Board of Trustees of Civil Rights First provides due diligence with governance guaranteeing compliance with policy and procedure with recommended guidance under the office of the Scottish Charity Regulator.

The trustees confirm that they have complied with the requirements of section 8 of the Charities and Trustee Investment (Scotland) Act 2005 to have due regard to the public benefit guidance published by the Charity Regulator OSCR.

The trustees and officers serving during the year and since the year end were as follows: CRF Trustees/Directors 2023-24

Lucy Stevenson: Trustee/ Director/ Chairperson

Michelle MacPhee: Trustee/ Director

Dr Natalie Smee: Trustee/ Director

Jane Anne Cherrie: Trustee/Director

Morag McKinnon: Trustee/ Director/ Treasurer

Dionne McCabe: Trustee/Director/ Founder

Karen Corbett: Trustee/ Director

Chris Butler: Trustee/ Director

Structure, governance and management. Financial instruments

The charity's Board of Trustees meets quarterly. At each Board meeting a full report is provided to all Directors with Financial reports, and operational matters including updates on all matters, with all key items, human resource matters, strategy and policy development, funding, training with CPD and recommendations for Board approval, and items for information.

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in

the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Financial Review

Reserves

Unrestricted free reserves at the balance sheet at 30th April 2024 (20,679). The Trustees consider working towards securing 3–6 months operating cost for CRF, which would be an appropriate level to allow operational work of the charity to continue without disruption. The current unrestricted reserves does not meet the trustees limit, the trustees aim to build unrestricted reserves through building this into funding applications and income generation where possible.

Statement of trustee's responsibilities

The trustees (who are also the directors of Civil Rights First for the purposes of company law) are responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Company law requires the members to prepare financial statements for each financial year. Under company law the members must not approve the financial statements unless satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and

application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the member is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Regulator OSCR;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The member is responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). The member is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the members of the charity on 4 December 2024 and signed on its behalf by:



Dionne McCabe
Director /Trustee

CRF Training Events

At CRF we are committed to learning and growth for the communities we serve, with our own continued professional development and training for our staff. Our core staff have delivered training events to partnership organisations which were all well received. The CRF workshop training events are delivered to other membership organisations and individual members. This is focused on assisting to upskill and share our knowledge with grass-roots organisations who are supporting vulnerable people. In addition, we have more scheduled in late 2024 and into 2025. The workshops are designed to empower attendees in supporting all people, including disabled people, to be active in exercising their rights with dignity and respect. While providing clear and appropriate supports to enable positive decision making. CRF delivered training at the Mi Casa event; it was great to be involved with so many organisations from all over Scotland who took part and delegates from Spain:

- Radical vision
- C-Change
- Neighbourhood Networks
- Partners for Inclusion
- Enable Scotland
- Plena Inclusion
- People first
- Inclusion Glasgow
- Citizen Network
- New Routes Home
- In-Control Scotland
- Independent Living Fund
- Delegates from many organisations across Spain including significant Spanish politicians

We were given the opening time slot with Radical Visions. We explained how we worked with clients and mediated with other organisations to deliver resolution on the implementation of civil rights. We identified all the different areas of law we work in. In addition, we identified the shortfall in the current mental health law and how this lent itself to members of the LDAN community being unreasonably detained in hospital.

There was an opportunity to discuss and compare the law in Spain to Scotland in relation to complex care needs with Spanish politicians. Following the Mi Casa event, Spain decided to continue with their trial of bringing complex care patients into the community, moving them out of long-term institutions.

"Thank you so, so much for attending the We Are One / Mi Casa / CitizenFest event last week. Your presence and involvement made for a very interesting day and we couldn't have done it without you."

27.05.24 Emma McDowall



Julie Hand delivering training at Mi Casa.

CRF delivered training to SDSS Scotland and their members. The training looked at the current constraints local authorities are working in, and we began the presentation with an overview of the law. We made the distinction between a legal duty whereby a local authority must comply and a power to act whereby a local authority has a discretion to act. Underpinning the few duties there are within the legislation, with clarity on the wide-ranging powers within the legislation. We referred to the legislation specifically and how eligibility works within the SDS process,

focusing particularly upon the national eligibility framework. We then went through two case studies allowing attendees to reflect upon the scenarios of both a terminally ill patient and a complex care client whose care was being threatened prior to CRF involvement.

Responses from the Evaluation Form:

Question 1. 100% of respondents **agreed or strongly agreed** that they are **more knowledgeable** about funding allocation and decisions

Question 2. 100% of respondents **agreed or strongly agreed** that they are **better equipped to deliver accurate information / support** on issues relating to funding for support

Question 3. 100% of respondents **agreed or strongly agreed** that they feel more able to **support people to question or challenge decisions** about budget allocation.

Question 4. 100% of respondents found the session **very useful**.

Question 5. 100% of respondents rated the facilitators knowledge of the subject area as **excellent**.

Question 6. 100% of respondents **agreed or strongly agreed** that the session **met their needs and expectations**.

Question 7. What one thing will you do differently following the session?
People stated:

'Be prepared with appropriate legislation and key phrases relating to relevant Act'

'Use more legal basis for challenging decisions/supporting people to'

'I will be more confident when challenging decisions'

Question 8. Any suggestions for how this session could have been improved?

'Not really. Time flew by so I suppose the session could have been a little longer.'

Question 9. If you would you like to hold a similar session for your group / organisation, or know of anyone else who would like this, please give further details below:

'Not at the moment'

'No thanks but I would like to be invited to future sessions'

Additional comments received:

'That's great, it was so helpful to think about duties and discretionary powers.'



CRF founder Dionne McCabe at the event.

From In Control Scotland

'We would like to extend massive thanks to Dionne and Katie for taking the time to join us and the support they provided during our sessions and also big thanks to everyone at the Boardwalk, Impact Arts for their welcome and good service provided while using their venue for this event!'

CRF Vision

CRF continues in recognising many of the benefits with digital visions, the focus is working with all agencies and partnerships with legal and non-legal organisations across communities, specialist advice and social justice and care services, this is central to our continued success.

Our service delivery is:

Specific: Delivery of specialist advice, effective advocacy and representation for all vulnerable people and marginalised groups, including intersectionality. Advice on human rights and equalities across

many areas. In addition, financial capability advice is offered to vulnerable individuals giving people the power to make informed choice and improve their lives. This is achieved by addressing all factors, increasing knowledge and self-determination. Enabling and empowering to enable clients with effective advice and representation.

Measurable: Civil Rights First delivery in 2024 with over 200 beneficiaries benefited and supported with significant client financial gain and non-financial gains. Evaluating our services fully with our evaluation survey, and inclusion of other family members who benefit from our services.

Impact: Sustaining partnership working with all other agencies and organisations to reach a wider number of people across Scotland with shared learning outcomes to strengthen future delivery of this service. The impact of our work is evidenced widely within our evaluation survey.

Achievable: Targets are estimated on the present enquiries and caseloads. Delivered by two specialist legal advisers and an additional Charity Administrator. We have a memorandum of understanding for our Pro Bono work with the Free Legal services Unit at the Faculty of Advocates. In addition, we continue to develop working relationships with all legal partners on Pro Bono work in Scotland. Together with Chambers in England to further develop Pro Bono work for vulnerable clients with complex matters to remedy.

Relevant: Geographic limitations: other agencies are often restricted, for instance Citizens Advice Bureaux by local authority boundaries. Civil Rights First operates without restriction.

Specialist Roles: Agencies generally employ several staff for different roles. Civil Rights First advisers have a vast array of specialist knowledge, lived experience and extensive skills combined with a wealth of experience to fulfil several all roles including Advice, Representation and Authorised Lay Representation where required.

Time Bound: Funding has enabled Civil Rights First to evidence a significant positive impact within the targets stated and exceeded our estimations. All clients have multiple positive outcomes unless they withdraw; this will be either with direct assistance from the CRF or with partnership working and signposting to appropriate organisations to

enable a positive long-term outcomes. All data is recorded in line with GDPR, enabling future policy development.

Case Study 1 – October 2024

Client A supports her terminally ill mother who has complex care needs, including language barriers, in that she does not speak or understand English. Client A holds a POA for her mother. This is a vulnerable person requiring 24/7 support, under an Option 1 Direct Payment. There were quite serious historical barriers to accessing this provision.

At the outset Client A looked after her terminally ill mum full time with no support, she had tried without success to gain carer support, to enable her as a carer not to take full responsibility for her loved one's care. There were many barriers to an extremely frail and vulnerable person gaining access to SDS support and at one stage she was forced to go into a care home, suffering considerably as a result, in addition deteriorating dramatically.

CRF's Actions

CRF requested and successfully secured a new social worker due to relationship break down with the previous social worker.

We secured and negotiated an outcomes-based Assessment of Need. Given our client's mother was terminally ill we were aware of the time limits which required timely follow up for resolution and a remedy from the senior manager. Social services constantly created time barriers for completion. CRF held the social work department to account and framed our objections and submissions highlighting a reasonable time frame supported by BRIA for carers of terminally ill people. This regulation underpins terminally ill people, and their carers must be a priority.

Whilst negotiations ensued with the social work department there was little progress for an outcomes-based approach. CRF created bespoke outcomes with the client and instigated meetings to negotiate the input of these outcomes into the AON document.

The client was successful in gaining an assessed need of 52 hours per week, which was just over £1k per week. They were granted an Option 1

Direct Payment to administer the necessary care. In addition, the family received a significant back payment. The client was extremely grateful for our professional advice, representation and support, the family donated to CRF for our dedicated service.

Case Study 2 – October 2024

Client B is a disabled person with complex care needs, receiving care support since university. From 2005 onwards the finance department sent an individual to the house to assist Client B if any money had not been spent on care. Given her disability the service was personalized, which as well as being helpful was an essential factor in keeping Client B right with considerable large amounts of money. This personal service was, in hindsight, a "Reasonable Adjustment" afforded to Client B under section 20 of the Equality Act 2010.

At the start of CRF involvement Client B no longer received a personalised approach from the local authority finance department. Instead, she was sent a mathematical formula to work out the amount of money which required returning to the local authority. This proved extremely stressful for Client B and although she had paid a sum of £60k back to the local authority she had not received an acknowledgement. She was unsure of how much was required to be paid back and where to pay it back to.

CRF's Actions

We requested a more personalised service be reinstated. We wrote a formal letter seeking the documentation to support the exact amount required and to give proof of receipt of the £60k already paid to the local authority. CRF requested an invoice was issued to client B indicating the exact sums to return and where this should be paid.

Whilst negotiations ensued with the senior social work manager as the finance department were unable to comply, we were successful in gaining all of the above except the personalised approach for the future. This issue was to be resolved as part of a separate case, therefore enabling client B to feel supported for the future.

Case Study 3 – October 2024

Client C was born with an extremely rare congenital condition, a neuromuscular progressive disorder, Client C is an articulate person. Client C was cared for by parents at home for almost four decades. In 2014 client experienced a chronic illness, and this resulted in additional care at home being necessary. However, client was delayed in hospital for some 17 months as a result of challenges with care at home. Notwithstanding, this was finally agreed, and client resided at home for eight years with a robust package of care. This meant client was able to have a family life at home, which was extremely important as she was able to live as independently as possible.

In 2022 client was informed by the HSCP the service was not able to continue at home as it had to end, due to staff shortages and risk to Client C. It was notable the HSCP did not provide details regarding efforts made to source a new service provider. This was a material change of circumstance.

Client was informed of an offer to move to a permanent placement within a local care home, there was no information provided to Client C on alternatives available or in line with Social Care (Self-directed Support) (Scotland) Act 2013 with statutory principles of participation and dignity, informed choice, collaboration, or involvement. No information was provided to Client C, this was not provided as a temporary remedy instead it was stated as permanent. In addition, there were several breaches to convention rights. Client C was extremely sad and concerned for her future.

CRF's Actions

CRF requested and successfully secured several meetings with the HSCP social work team. In addition, we secured and negotiated an outcomes-based Assessment of Need with an agreed indicative budget for support to enable Client C to reside at home, with a service provider of choice. Notwithstanding this was challenging due to recruitment of staff, new and innovative remedies were explored.

The Client C was successful in moving to a new home in 2024, independent from the care home setting, with a full support package of

care. Client C was extremely grateful for our professional advice, representation and support.

Advocacy Plus

Civil Rights First continues with a commitment to this pro bono project with our advice service and delivery approach to Scotland's most vulnerable members of society. We continue to make a difference with our Advocacy Plus project providing a wide range of support services to informal carers and those in receipt of social care at all levels. We work primarily with communities who experience marginalisation due to ethnicity, age and other protected characteristics. This rights-based project supports social care needs to realise new rights and entitlements conferred by the Social Care (Self-Directed Support) (Scotland) Act 2013. It is aimed at individuals entitled to SDS, empowering them to live their best lives. We provide advice and information on legal rights under self-directed support with more complex case work being undertaken with effective advocacy.

Individuals having significant challenges with reviews or complaints process are assisted. Information is provided on a case-by-case process through the assessment and planning process, including informed choice on options available under the current legislation. Should a review have resulted in a reduction to budget we provide effective advocacy to reach a positive outcome for each case. The project accepts referrals from both individuals requiring support and Third Sector organisations helping individuals with SDS. We work in partnership with many organisations including SDSS, Enable, In Control Scotland, Radical Visions, Advocacy centres and SDS Forums across Scotland. In addition, CRF provides an online advice and information workshops to Self Directed Support Scotland (SDSS) for member organisations across

Scotland. Further online sessions planned for 2024–25. We are in discussions on CRF providing advice surgeries to meet the high demand for advice.

Specific: Delivery of advice and effective advocacy for vulnerable people on Self-directed Support. Financial Capability is offered to vulnerable individuals giving people the power to make the most of their budgets and

improve their lives. This is achieved by addressing all factors, increasing knowledge and self-determination.

Measurable: Civil Rights First delivery of this pro bono project has benefited and supported.

Impact: Partnership working with other agencies and organisations to reach a much wider number of people with shared learning outcomes to strengthen future delivery of this service. CRF is a member of Self Direct Support Scotland and Advice UK.

Achievable: Targets are estimated on the present project.

Project is delivered by a specialist adviser.

Relevant: Geographic limitations: other agencies are often restricted, for instance Citizens Advice Bureaux by local authority boundaries. Civil Rights First operates without restriction. Specialist Roles: Agencies generally employ a number of staff for different roles. Civil Rights First advisers have a vast array of knowledge and skills combined with a wealth of experience to fulfil a number of roles including Authorised Lay Representation.

Time Bound: This project is pro bono. All clients have multiple positive outcomes unless they withdraw; this will be either with direct assistance from the CRF project or with signposting to appropriate organisations to enable a positive long-term outcome. All data is recorded in line with GDPR, enabling policy development.

Money Advice

We provide Money Advice with delivery of our money advice service including client contributions with transformation and accessibility, digital access and support with income maximisation, monitoring and evaluation with Money Advice Scotland and Financial Conduct Authority regulations. CRF delivers under:

Specific: Delivery of money advice and effective advocacy for vulnerable people. Financial Capability is delivered to vulnerable individuals giving people the power improves their lives.

Measurable: Civil Rights First delivery of advice for clients. Individuals are supported with client financial gain.

Impact: Partnership working with other agencies to reach a much wider number of people with shared learning outcomes to strengthen future delivery of this service. **Achievable:** Targets are estimated on the present money advice. Project will be delivered by one specialist adviser.

Relevant: Geographic limitations: other agencies are often restricted, for instance Citizens Advice Bureaux by local authority boundaries. Civil Rights First will operate without restriction.

Specialist Roles: Agencies generally employ a number of staff for different roles. Civil Rights First advisers have a vast array of knowledge and skills combined with a wealth of experience to fulfil a number of roles including Authorised Lay Representation.

Time Bound: All clients will have a positive outcome unless they withdraw; this will be either with direct assistance from the CRF project or with signposting to appropriate organisations to enable a positive long-term outcome. All data will be recorded in line with GDPR, enabling future policy development.

CRF utilises all resources available with innovation and greater consultation volume, building on mobilisation plans to ensure service delivery and transformation offering choice and accessibility while offering person centered approached in a new innovative manner in specialist advice delivery in Scotland.

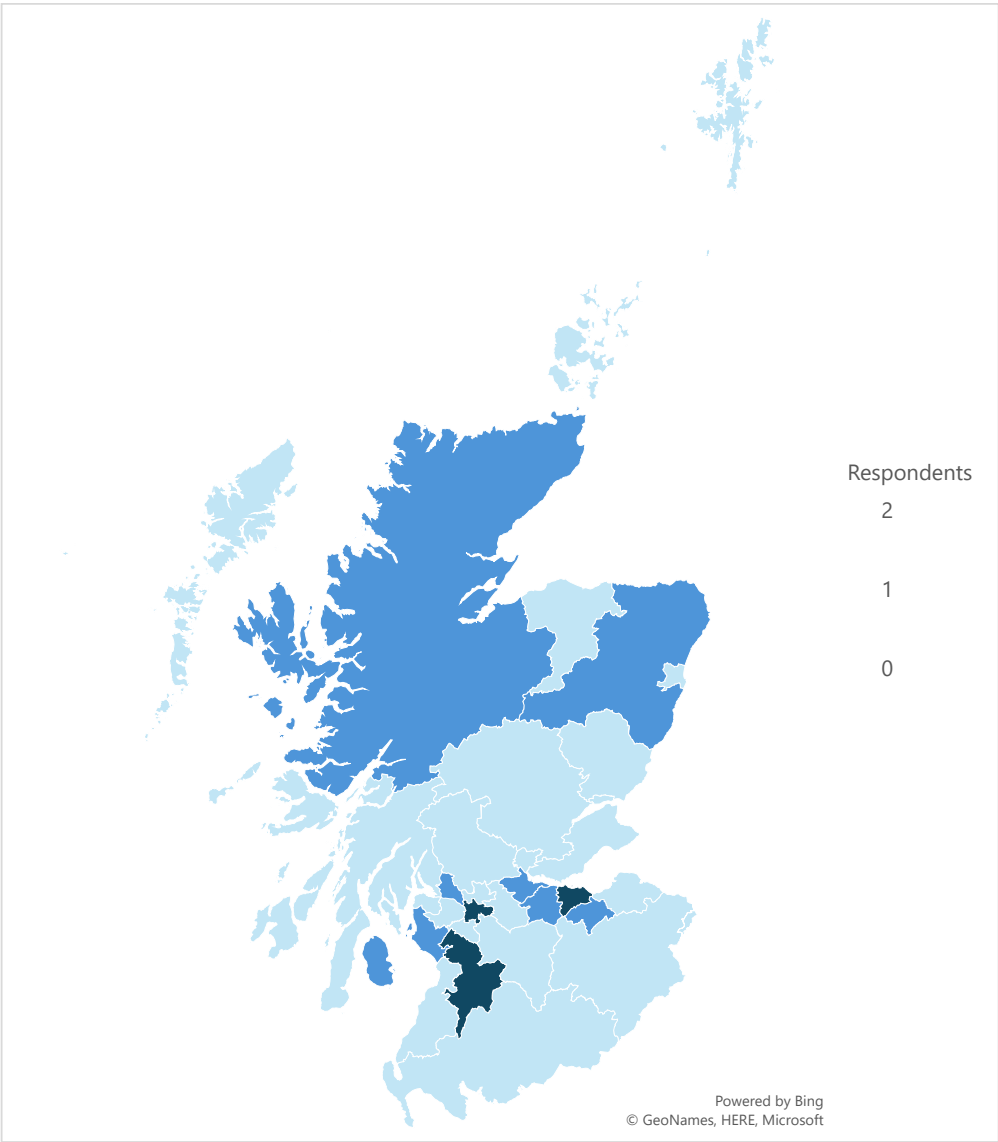
Civil Rights First delivers advice tailored to individual needs, increasing financial resilience where possible and referrals for maximising income. CRF advocates and protects everyone's rights through values of equality and diversity. We are a unique charitable service with advisers fully equipped and evidenced. Our service is bespoke, case work from initial contact to resolution alleviates stress for the client and provides a professional service with positive resolution and outcomes for all. Moreover, our prevention, intervention and support approach aim to:

- Identify and target priority groups within the overindebted population.
- Prevent problems before they reach crisis point.

- Intervene when people are unable to resolve problems themselves. Support vulnerable people to resolve their problems through case work, services and representation.
- Increase the financial gains secured for clients.
- Provide a remedy and solutions-based approach to all case work.

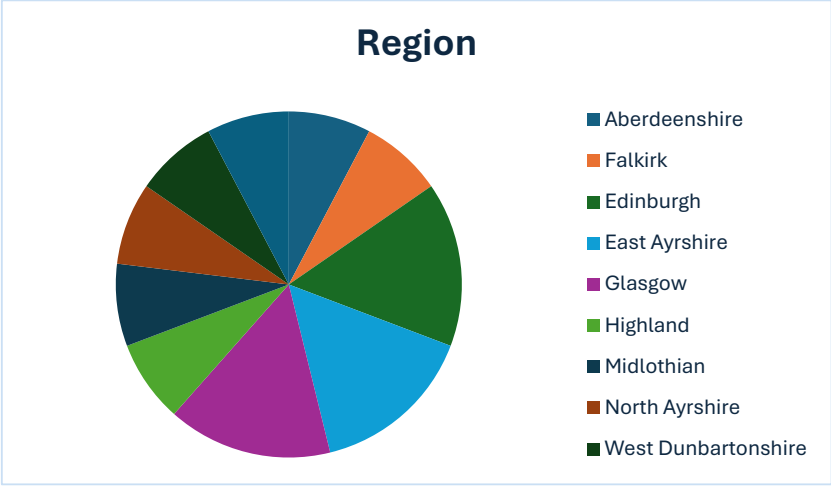
Client Satisfaction Survey Report

In March 2024, Civil Rights First surveyed our clients to gain insight into their experience of our service. 14 clients responded to the survey, and it took them an average of 10 minutes and 42 seconds to complete. Respondents were broadly distributed nationwide.



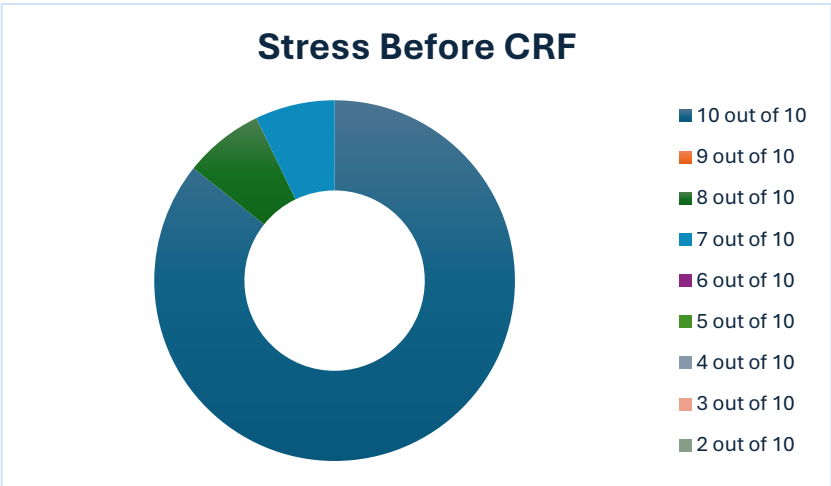
There was a slight preponderance of respondents from across the central belt and Ayrshire, with 11 of our respondents naming as their council one within that broad area. This represents 78% of the respondents, which would be roughly proportionate to the percentage of the population living

across the wider central belt. The chart which follows gives a breakdown of the proportion of respondents by council area.

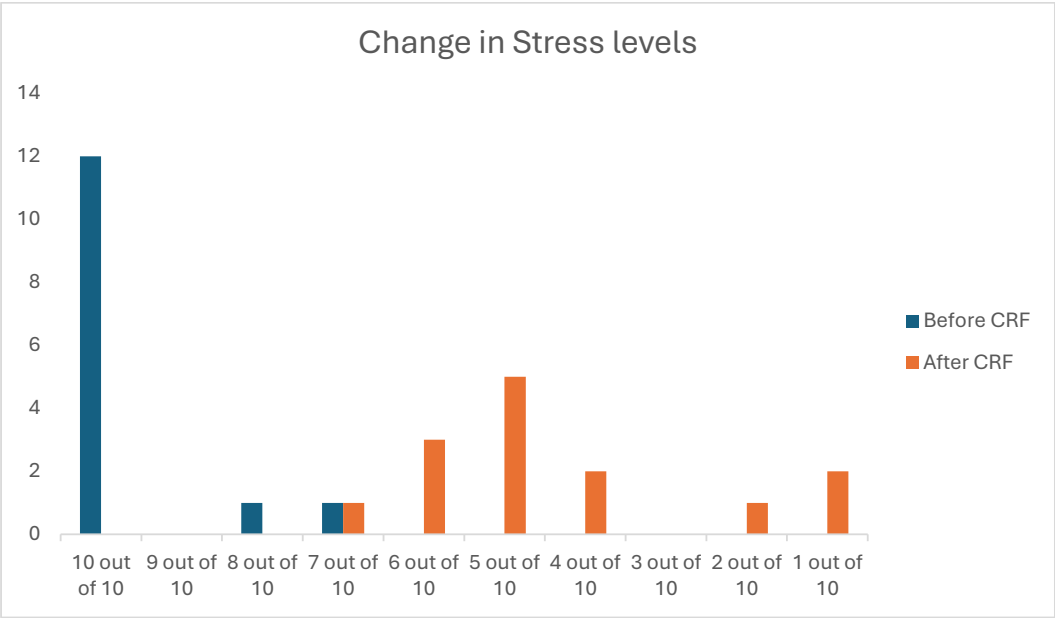


Our first question concerned the stress clients were feeling before they approached Civil Rights First. We asked them to rate their level of stress on a scale of 0 to 10, where 0 was 'Not Stressed' and 10 was 'Very Stressed'.

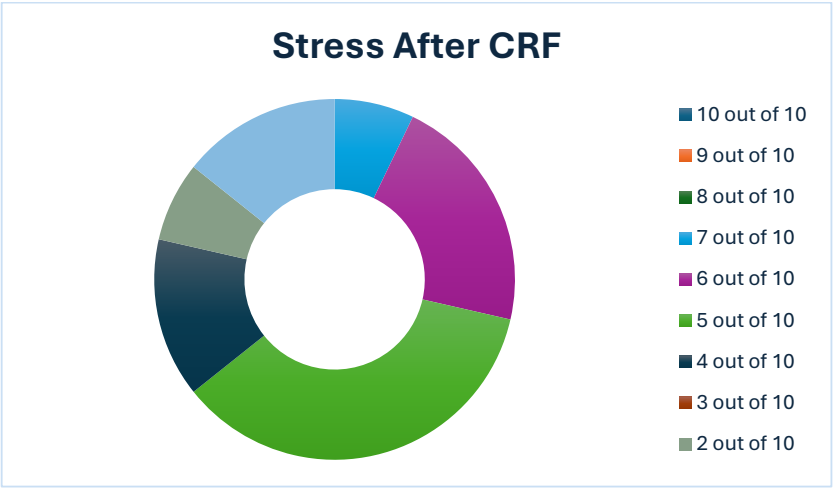
They reported extremely high stress levels, an average of 9.6. 12 (86%) of the respondents rated their stress at 10, the highest level; the lowest level of stress was 7 and was reported by only one (7%) respondent.



Using the same scale, we then asked clients to rate their stress levels after Civil Rights First became involved in their case. We found that their stress had decreased significantly. On average, stress levels had reduced by 46% to 4.4.

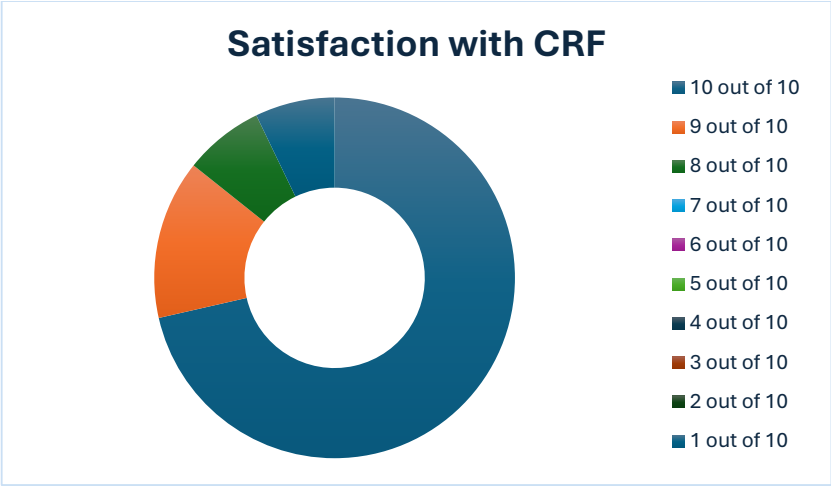


Following the involvement of Civil Rights First, 10 (71%) of our respondents rated their stress in the lower half of the scale.



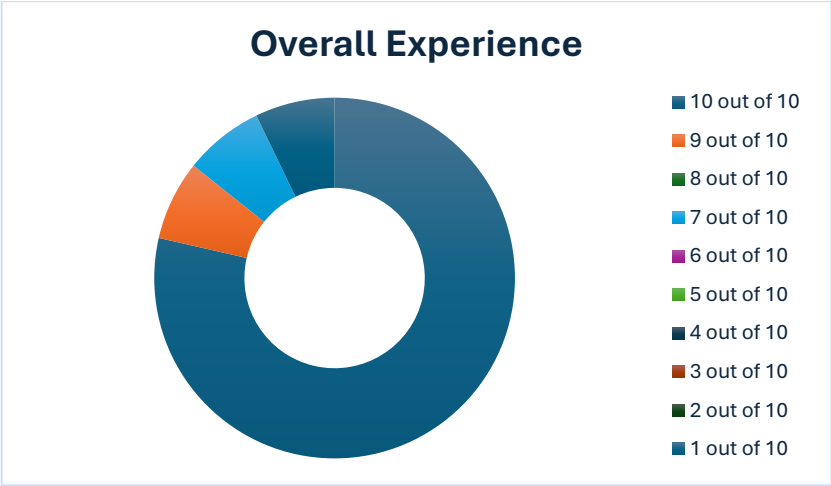
Two (14%) of the respondents chose 1, the lowest rating. One respondent (7%) rated their stress at 2, and two (14%) of them at 4. Five (36%) respondents rated their stress at 5. Three (21%) clients rated their stress at 6; the highest reported stress level was 7, reported by one (7%) client.

We then asked our clients to rank their level of satisfaction with Civil Rights First from 1 (Very Unsatisfied) to 10 (Very Satisfied). Clients reported a high level of satisfaction, an average of 9.1.



10 (71%) of the respondents chose 10, the highest rating; two (14%) rated their satisfaction as 9, and one (7%) as 8. There was one respondent whose satisfaction rating was 1, the bottom end of the scale; however, the same respondent made positive written comments, describing CRF as “very supportive”.

Finally, we asked respondents to rank their overall experience with Civil Rights First from 1 (Extremely Bad) to 10 (Extremely Good); on average, they ranked their experience at 9.7.



Overall, 11 (76%) rated their experience at 10 or extremely good; one (7%) rated it at 9 and one (7%) at 7. Again, whilst one respondent chose

the lowest end of the scale, the same person also made positive comments.

We next asked the respondents to describe a positive experience they had with Civil Rights First. Here is the response of the client mentioned previously, who had chosen low ratings but made positive comments:

I was not sure what to do or where to turn and felt nobody was listening to me. When I spoke to Julie from CRF she actually made me feel listened to and genuinely wanted to help. She has been very supportive and active in getting in touch with people, getting me the forms I need etc. My case is not over yet but hopefully with the continued support of CRF I will get a positive outcome.

The rest of the respondents gave similarly heartfelt positive feedback:

I was feeling hopeless and had no where to turn as my son's social worker was doing little to solve a very serious problem my son found himself in. Civil Rights First was an absolute God send and I don't know where we'd be if they hadn't stepped in and helped sort this situation out for us. I'm so grateful.

CRF have been amazing and without their continued support I would have no chance against the local authority

Very positive. Their helpful approach and knowledgeable assistance is invaluable. In particular the most helpful aspect for me has been their knowledge of the relevant legislations and how it should be applied in relation to persons, such as my mother, who are terminally ill and is something I, as a lay person, would have found impossible to find out on my own. CRF has always been there for us, answered any questions I have, taken the time to fully understand the situation and take appropriate actions to resolve it which I appreciate immensely.

Dionne is very reassuring and gas [sic] a calming effect in conversations

Just Everything from the first Contact to the emails to the Clowncil. As it's Still ongoing I've put a 10 for Stress levels, as I'm Still feeling Stressed and Suicidal. But Believe me, I am Seeing the Progress that

CRF are Making. And I Couldn't be Happier with the Work Dionne is DOING.

I could not have coped without Dionne's continued support and input

Solid advice and support. In relation to an ongoing NMC case. The allocated professional adviser was sympathetic and very supportive in assisting us to communicate with the NMC to have our son's voice heard.

Very caring and compassionate. Understood so much of my difficulties because of their background which helped so much. Was able to clarify different things for me.

Without dionnes help my daughter and our family were mentally drained and struggling civils rights first has helped us in many ways no one has and has been a constant help and still helping us through many issues civil rights first has been a life saver and outstanding the work and time they give to people my daughter is now attending asn education and also helping with our homeless accomodation and SDS budget rights I'm now more aware of legislations and our rights where as before I felt I could no longer cope with going round in circles and our cry for help not been heard until Dionne at civils right first came in to our life's and we now see a brighter future

We concluded the survey with an open-ended question, asking our respondents if they had any additional comments they cared to make. The responses to this question were overwhelmingly positive. Here are some excerpts:

We need more Julie's.

My stress levels are still high but this is due to a lot of resistance to change within my council. I would not be at the stage I am without CRF support and in all likelihood would have given up and my health declined further. At least now when I'm very stressed and feeling down about the whole process I have CRF to explain things to me, provide me with support to deal with things I couldn't do alone and give me the confidence to keep going.

CRF has been a vital and essential part in helping to assert my, and my mother's, legal rights and thereby progressing my mother's claim

for SDS which prior to CRF involvement had completely stalled. Without CRF assistance in progressing the SDS claim I would have continued to be extremely stressed, feeling helpless and being left without any support or financial assistance at what is a very difficult time for me given my mother terminally ill diagnosis and my own ill health.

CRF have been Brilliant. I Can't Praise them Enough.

CRF are an amazingly good resource

We are deeply appreciative of CRF. Without their support we wouldn't have managed to get justice. Invaluable. Thank you.

It is reassuring to be able to get advice from someone who can cut through the jargon and focus on rights while other professionals from the local authority might be focusing on budgets. Thanks for all your help so far.

Brilliant service. Wish I was aware of them years ago.

Outstanding work and commitment that is given forever grateful we need more folk like Dionne and civil rights first I had so many agency's involved who said would help but never did but civil rights first have continued to be there for my family get what is right for my child without this company my daughter would have suffered and would not have been given the rights and equality she needs to help her in life with her disability my mental health was at an all time low majorly this is now better due to the help we have received and the inspiration it has given me to get our rights thank you it means the world there is help out there and not just a company or charity who take you on for their books to have numbers civil rights first actually go above and beyond it restored my faith that help is actually available

Civil Rights First is an essential support and information service to ensure disabled people's receive what they're legally entitled to and to give information and advice to their sometimes exhausted and hopeless carers who have no idea where else to turn or don't have the energy to keep fighting for their loved ones rights.

FUNDRAISING

Thank you for all your kind and generous donations, with continued support from our main funders and memberships organisations. Thank you for believing in us.



Company registration number: SC594829

Charity registration number: 48403

Civil Rights First

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2024

Civil Rights First

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Civil Rights First

Reference and Administrative Details

Chairman	Lucy Stevenson
Charity Registration Number	48403
Company Registration Number	SC594829
Registered Office	The charity is incorporated in Scotland. Strathleven House Levenside Road Dumbarton G82 3PD

Civil Rights First

Strategic Report for the Year Ended 30 April 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 April 2024, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 2 December 2024 and signed on its behalf by:



Dionne McCabe
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CIVIL RIGHTS FIRST

I report on the accounts of the charity for the year ended 30 April 2024 which are set out on pages 8 to 19.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

Accounting records are kept in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations

The financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and

Have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 9 of The Charities Accounts (Scotland) Regulations 2006.

or

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Scott Hamilton B.Sc FCCA

Fellow of The Association of Chartered Certified Accountants (ACCA)

KRP Accountants Ltd
12 Glen Artney Road
Dumbarton
Dunbartonshire
G82 2BS

2 December 2024

A handwritten signature in black ink, consisting of a stylized 'K' followed by a series of loops and a final flourish.

KRP Accountants
12 Glen Artney Road
Dumbarton
Dunbartonshire G82 2BS

Civil Rights First

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	505	104,703	105,208
Total income		505	104,703	105,208
Expenditure on:				
Raising funds	4	-	(83,373)	(83,373)
Charitable activities	5	(751)	(17,244)	(17,995)
Total expenditure		(751)	(100,617)	(101,368)
Net (expenditure)/income		(246)	4,086	3,840
Net movement in funds		(246)	4,086	3,840
Reconciliation of funds				
Total funds brought forward		20,925	27,620	48,545
Total funds carried forward	13	20,679	31,706	52,385
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	450	89,777	90,227
Total income		450	89,777	90,227
Expenditure on:				
Raising funds	4	-	(26,471)	(26,471)
Charitable activities	5	(873)	(47,490)	(48,363)
Total expenditure		(873)	(73,961)	(74,834)
Net (expenditure)/income		(423)	15,816	15,393
Net movement in funds		(423)	15,816	15,393
Reconciliation of funds				
Total funds brought forward		21,349	11,804	33,153
Total funds carried forward	13	20,926	27,620	48,546

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

The notes on pages 10 to 19 form an integral part of these financial statements.

Civil Rights First

(Registration number: SC594829)

Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	11	52,985	48,905
Creditors: Amounts falling due within one year	12	<u>(600)</u>	<u>(359)</u>
Net assets		<u>52,385</u>	<u>48,546</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		31,706	27,620
Unrestricted income funds			
Unrestricted funds		<u>20,679</u>	<u>20,926</u>
Total funds	13	<u>52,385</u>	<u>48,546</u>

For the financial year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 2 December 2024 and signed on their behalf by:


Dionne McCabe
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Civil Rights First

Notes to the Financial Statements for the Year Ended 30 April 2024

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Strathleven House
Levenside Road
Dumbarton
G82 3PD

These financial statements were authorised for issue by the trustees on 2 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Civil Rights First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Civil Rights First

Notes to the Financial Statements for the Year Ended 30 April 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Civil Rights First

Notes to the Financial Statements for the Year Ended 30 April 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Civil Rights First

Notes to the Financial Statements for the Year Ended 30 April 2024

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Civil Rights First

Notes to the Financial Statements for the Year Ended 30 April 2024

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

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Notes to the Financial Statements for the Year Ended 30 April 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	505	-	505
Grants, including capital grants;			
Grants from other charities	-	104,703	104,703
Total for 2024	<u>505</u>	<u>104,703</u>	<u>105,208</u>
Total for 2023	<u>450</u>	<u>89,777</u>	<u>90,227</u>

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Restricted funds £	Total funds £
Costs of goods sold		2,526	2,526
Total for 2024		<u>2,526</u>	<u>2,526</u>
Total for 2023		<u>910</u>	<u>910</u>

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Notes to the Financial Statements for the Year Ended 30 April 2024

				Total costs £
5 Expenditure on charitable activities				
	Note	Unrestricted funds Designated £	Restricted funds £	Total funds £
Governance costs	6	-	15,640	15,640
		751	-	751
Total for 2024		751	15,640	16,391
Total for 2023		873	47,490	48,363
				Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £751 (2023 - £873) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds Designated £	Total funds £
Audit fees		
Other fees paid to auditors	600	600
Other governance costs	151	151
Total for 2024	751	751
Total for 2023	873	873

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Notes to the Financial Statements for the Year Ended 30 April 2024

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dionne McCabe

Dionne McCabe received remuneration of £43,200 (2023: £41,022) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	<u>80,847</u>	<u>25,561</u>

No employee received emoluments of more than £60,000 during the year.

9 Auditors' remuneration

	2024 £	2023 £
Other fees to auditors		
The auditing of accounts of any associate of the charity	<u>600</u>	<u>735</u>

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Notes to the Financial Statements for the Year Ended 30 April 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>52,985</u>	<u>48,905</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	(1)
Accruals	<u>600</u>	<u>360</u>
	<u>600</u>	<u>359</u>

13 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General	20,925	505	-	21,430
Designated	<u>-</u>	<u>-</u>	<u>(751)</u>	<u>(751)</u>
Total unrestricted funds	20,925	505	(751)	20,679
Restricted funds	<u>27,620</u>	<u>104,703</u>	<u>(100,617)</u>	<u>31,706</u>
Total funds	<u>48,545</u>	<u>105,208</u>	<u>(101,368)</u>	<u>52,385</u>
	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
General	21,349	450	-	21,799
Designated	<u>-</u>	<u>-</u>	<u>(873)</u>	<u>(873)</u>
Total unrestricted funds	21,349	450	(873)	20,926
Restricted funds	<u>11,804</u>	<u>89,777</u>	<u>(73,961)</u>	<u>27,620</u>
Total funds	<u>33,153</u>	<u>90,227</u>	<u>(74,834)</u>	<u>48,546</u>

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Notes to the Financial Statements for the Year Ended 30 April 2024

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2024 £
Current assets	52,985	52,985
Current liabilities	(600)	(600)
Total net assets	<u>52,385</u>	<u>52,385</u>
	Unrestricted funds General £	Total funds at 30 April 2023 £
Current assets	48,905	48,905
Current liabilities	(359)	(359)
Total net assets	<u>48,546</u>	<u>48,546</u>

15 Analysis of net funds

	At 1 May 2023 £	At 30 April 2024 £
Cash at bank and in hand	48,905	48,905
Net debt	<u>48,905</u>	<u>48,905</u>

16 Related party transactions