



scottish
refugee
council

Scottish Refugee Council

Director's report and financial statements
for the year ended 31 March 2025

Charity number: SC008639

Company number: SC14506

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Report of the Directors

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31 March 2025, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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 (FRS102) published in October 2019 and is effective for accounting periods beginning on or after 1 January 2019.

Who we are and what we do

Scottish Refugee Council is Scotland's national refugee charity. We have worked alongside people seeking refugee protection in Scotland for forty years. We provide direct support and advice to individuals and families, promote community integration, stand up for refugee rights and campaign for a fairer, more humane asylum system. Our main office is in Glasgow, but we work across the whole country.

Last year we helped more than **10,700 people** from **113 countries** rebuild their lives here. We supported people seeking safety in **30 of Scotland's 32 local authority areas**.

Objectives and Activities

The charitable objectives of Scottish Refugee Council contained in the Memorandum of Association can be summarised as:

- Providing relief and assistance to displaced people, refugees, asylum seekers, their families and dependents who have sought refuge in Scotland;
- Providing and disseminating information to voluntary organisations and statutory authorities working with this group of people;
- Advancing education and promoting the relief of poverty; and
- Working to address the reasons people are forced to seek protection as refugees

Vision and mission

Our vision is of a Scotland in which all people seeking refugee protection are welcome.

Our mission is to build a society where people of all ages are protected, find safety and support, have their human rights and dignity respected and are able to achieve their full potential.

Statement from the Chair of the Board

This year has been a difficult one for people seeking refuge in Scotland. It has also been challenging for Scottish Refugee Council staff, volunteers, and partners providing essential services for refugees.

Despite some positive change in UK government policy, which has removed the threat of deportation to Rwanda, for those we serve the national and international environment remains hostile.

This year brought major changes at Scottish Refugee Council. Drawing on decades of expertise and experience, we streamlined our organisational structure to strengthen our

resilience and adapted the way we work to meet the growing geographical demand for our services and support in Scotland's changing refugee landscape.

We remain committed to putting refugees at the front and centre of everything we do. This means understanding and embedding our lived and learnt experiences in the design and development of our services to best meet the needs of the communities we serve.

On behalf of the Scottish Refugee Council Board, I want to thank all our staff, volunteers, and supporters for making the difference for so many people arriving in Scotland. The Board acknowledges and is grateful for all the hard work, compassion, and commitment of everyone connected to Scottish Refugee Council as we enter our 40th year.

Finally, I would like to acknowledge the leadership provided by Rona Alexander, our outgoing Chair; Rona has been inspirational to many, and a hard act for me to follow.

There may be challenges to come but I am confident and optimistic that Scottish Refugee Council has a bright future ahead.

Dr Mike Donnelly
Chair

Foreword from our Chief Executive

As we celebrate 40 years of Scottish Refugee Council, we are humbled by the journey that has brought us to this important milestone – four decades of unwavering commitment to those seeking sanctuary and a better future in Scotland.

The story of Scottish Refugee Council is the story of Scotland. It is one of resilience, community and a strong belief in dignity, fairness and equality. We honour and celebrate everyone who has played a part in this journey and all those joining us for the next chapter.

Although we strive for a world in which no one is forced to flee their homes, sadly, our work is needed now more than ever before. And whilst we look back on 40 years of a “warm Scottish welcome”, we also acknowledge the many challenges New Scots face as they work to rebuild their lives here.

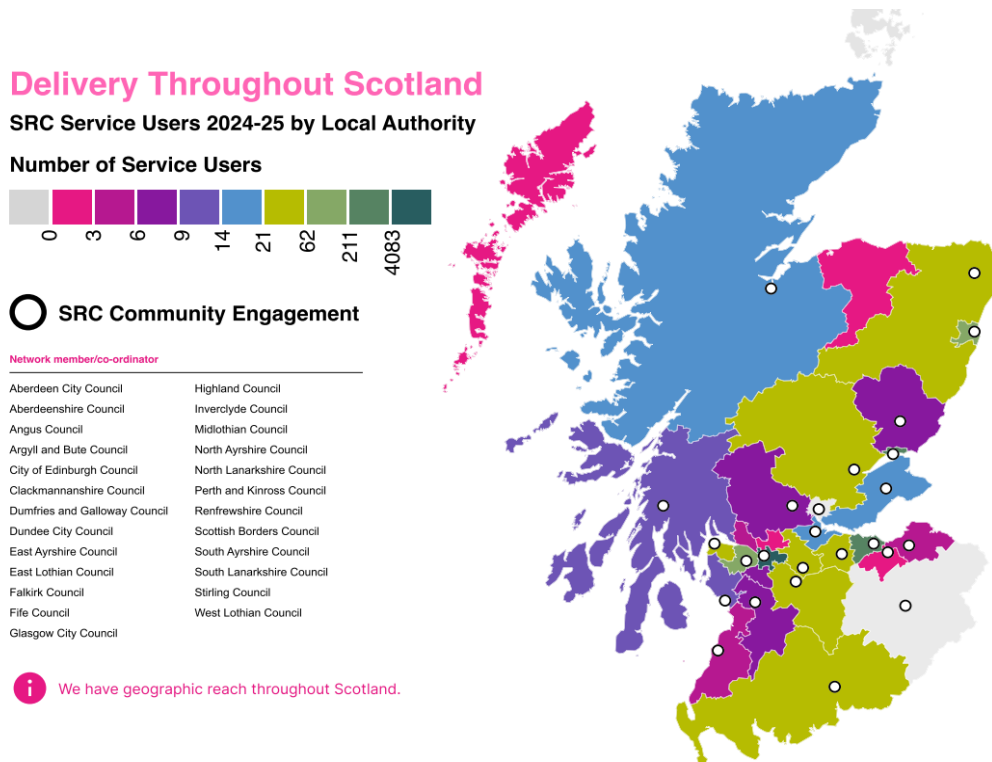
Helping refugees thrive isn't only about immediate safety, it is about creating a long-term sense of belonging and enabling people to play an active role in their new communities. Across Scotland, we have deepened our reach, to meet people where they are. By developing tailored advice and support services, and forming meaningful partnerships, we are investing in pathways that empower people to flourish.

This year's annual report is not just a record of progress, it is tribute to every refugee who has shared their voice, every one of my colleagues who has gone the extra mile, and every Scottish community that has opened its doors and hearts. As we look ahead, we do so with optimism and determination. The road to a more inclusive Scotland is long but it is one we walk together. Thank you for being part of this movement, today and in the decades to come.

Sabir Zazai, OBE, FRSE
CEO, Scottish Refugee Council

1. Reaching more people across Scotland

Last year, we helped **more than 10,700 people** rebuild their lives in communities right across the country. We worked with people seeking safety in 30 of Scotland's 32 local authority areas.



In April 2024, we launched a Refugee Support Service for everyone who needs our help, wherever in Scotland they are based. This service provides essential information, multilingual advice and practical support to help people seeking safety understand their rights and rebuild their lives. We also connect communities across Scotland so they can work together to support and welcome New Scots.

Our staff team speak **more than 25 languages**, including Arabic, Cantonese, Farsi, French and Ukrainian.

National helpline

Our freephone national helpline offers a lifeline for people struggling to make sense of the complex refugee and asylum system. It is the first point of contact for our Refugee Support Service, providing confidential information and advice.

Last year, our expert helpline advisors responded to **12,939 calls** from people across Scotland. 88% of queries were from refugees and people seeking asylum. The other 12% came from charities, local authorities and members of the public looking for information to support people seeking safety.

Helping people feel at home in Scotland

Our caseworkers provided integration support to help **more than 2,250 people** put down roots and begin rebuilding their lives here in Scotland. This included **1,972 newly granted refugees**.

We also supported **280 families** on their asylum journey, helping newly arrived pregnant women, and families with children aged 18 or under to make sense of the complex system, understand their rights and access the support they need.

In March 2025 a highly favourable evaluation carried out by researchers at the University of Stirling found that our specialist Family Rights Service helps families better understand the asylum system, reduces trauma, and in some cases, even saves lives.

The report covered the three-year pilot of the Family Rights Service, which adopts an innovative partnership approach with a case management model to help improve the experiences and outcomes of families seeking asylum in Scotland.

Single parent Ibrahim and his three children were supported by the service.

“[When we arrived in Scotland] I was in a hotel in Glasgow and it was a bit awkward, uncertain and new for me and my kids. It was like having furniture pieces without the catalogue that explains how to put them together. When we met our Scottish Refugee Council case manager, it felt like we had found the compass that was going to help us find our way and achieve our goals”

- Ibrahim

Providing specialist support

The UK asylum system is tough and leaves people at risk of falling through the cracks. We provide specialist casework support to help people who have received a negative asylum decision and are facing homelessness and destitution.

Last year, we helped **517 people** to understand their rights and entitlements at this very difficult and vulnerable time. Our advisors help clients apply for emergency financial support, register for medical and mental health care, and find nearby charities offering food, clothing and homelessness support. They also link people with lawyers to help them fight eviction and support them to submit fresh asylum claims.

Hamid has been stuck in the UK asylum system for over a decade. He was destitute and sleeping in a friend's car when he reached out to us for help.

“I was homeless for three months. Sometimes I was sleeping outside, and couldn't find food or warm clothes. My wellbeing was very badly affected. I seriously thought about taking my own life. Scottish Refugee Council was there for me. My caseworker doesn't just give me practical help; she also gives me emotional support. It's really good to know there is somebody there who supports me.”

- Hamid (name has been changed)

1,070 children and young people in every part of the country were helped to feel safe and supported by our Guardianship Scotland service, run in partnership with Aberlour Childcare Trust. This specialist, statutory service provides all unaccompanied asylum-seeking children and young people at risk of trafficking with an Independent Child Trafficking Guardian.

Connecting communities

Our five Regional Integration Coordinators provided locally tailored information, advice and support to a wide network of groups and organisations across Scotland run by and for people seeking safety.

They **coordinate six New Scots Integration Networks** and play an active role in five others. These networks bring refugee-led groups, charities, local councils, healthcare and service providers together on a regular basis to connect, share information and learn from each other.

We introduced a new and improved New Scots Connect Map, making it easier for people to find help in their local area. The map, which was first introduced in 2018, is an online directory of groups and organisations offering services, opportunities and support to refugees and people seeking asylum. This important resource, which lists **more than 180 organisations across Scotland**, has been redesigned to make it more user friendly. It is now quicker and easier for people to search for everything from ESOL (English for speakers of other languages), befriending services and social activities to specialist support.

Creating opportunities for people to engage with our work

Supporters from across Scotland held fundraisers and took part in a wide range of challenge events, from Kiltwalks and marathons to Ziplines across the Clyde. We also teamed up with Glee Club and The Stand to hold No Borders comedy events in Glasgow and Edinburgh to reach new audiences and raise funds and awareness of our work.

Refugee Festival Scotland 2024 ran from 14-23 June with more than **170 events** happening across the country. The theme of the festival, chosen in consultation with communities across Scotland, was 'rise'.

An estimated **19,800+ people** took part in our ten-day, nation-wide celebration of art, culture and community. Refugee Festival Scotland is an opportunity for people from different backgrounds to come together in friendship and solidarity, rise above the hostile environment and present a positive, hopeful vision for life in Scotland.

In a survey conducted during the festival, 88% of people asked agreed that they felt more positive about the refugee community in Scotland after attending an event. One person we spoke to said:

"I felt I am not alone here. I felt people care about me"

Our Refugee Festival Scotland Small Grants scheme awarded more than **£50,500 in funding** to **71 community groups and organisations** across Scotland to help them run events as part of the 2025 festival.

2. Nothing about refugees without refugees

People with lived experience of the refugee and asylum system have a crucial role to play in shaping our work.

Scottish Refugee Council was lucky to work with **110 volunteers** last year, who supported us with everything from casework, finance and employability training to helping out at Refugee Festival Scotland and fundraising events. This includes our 12-person Board of Trustees, a third of whom have experienced forced migration. In 2024-25, **69%** of our volunteer team had personal experience of navigating the refugee and asylum system.

Peer Integration Project

We recruited **10 Peer Volunteers** to lead a Peer Integration Project, drawing on their own life experience to help others seeking safety in Scotland. Peer Volunteers are responsible for setting up groups so that refugees and people in the asylum process can meet regularly to talk about the issues they face. They then work together to share knowledge and learn from each other's experiences. Our Peer Volunteers also play a vital role in delivering our Refugee Support Service by suggesting topics for, and contributing to training sessions, reviewing resources and feeding in on branding and communication for projects.

Before seeking refugee protection, Henry was an academic. As a Peer Volunteer, he can use his skills and experience to make a positive difference.

“We were all doing something with our lives before we had to leave. Then you come to the UK and you’re not permitted to work or do anything [while your asylum claim is being processed].

As part of the peer project, we use our own experiences to share guidance about issues like health and housing. Volunteering has been a means for me to use my skills to help other people. It makes you feel a bit better about yourself. It’s just been good to feel useful.”

- Henry

New Scots Core Group Advisors

Between April and September 2024, we recruited **six New Scots Core Group Advisors** with direct experience of seeking protection to play a key role in the design and delivery of the New Scots Refugee Integration Strategy.

The group is made up of people from a range of ages, migration journeys and professional backgrounds, representing communities from Afghanistan, Ukraine, Yemen, Nigeria, Pakistan, the UAE and wider Arab regions.

In their first six months, they have already made an invaluable contribution to our work, meeting with key decision makers, highlighting community concerns that have gone on to shape wider conversations, and leading independent projects. Our New Scots Core Advisors are a powerful example of meaningful, long-term refugee leadership and they are shaping the future of refugee integration.

Celebrating arts and culture

As part of Refugee Festival Scotland 2024, we launched an Arts Open initiative to help creatives who have experienced forced migration reach new audiences in Scotland. Iranian documentary filmmaker Maryam Haddadi, visual artist Sadia Sikandar from Pakistan, and the Soloway Choir, formed by women who have fled the war against Ukraine, each received funding and support to take part in the festival programme.

Our Refugee Festival Scotland Ambassador programme supported **seven people** with lived refugee experience to build confidence, boost their interview skills, network with journalists, and use the festival as a hook to share their stories with the media on their own terms.

We were also delighted to welcome artist, Huss Al-Chockdar, as our first ever Refugee Festival Scotland Programming Fellow. He drew on his own personal experiences to curate a number of festival events celebrating Arab resilience.

“Being part of the team coordinating this year’s festival means a lot to me. I’ve found it very empowering personally. It’s more important than ever to celebrate our cultures and identities and provide safe spaces for people. Being around people who want to celebrate you and your culture is so important, especially at a time when it has become quite frightening for people like us. It’s very healing and it helps people feel more at home. I miss home, so that’s important to me.”

- Huss

Collecting client feedback

In June 2024, we introduced a new process for collecting client feedback. People using our information, advice and advocacy services were invited to complete a short questionnaire. This survey is available in a variety of languages, including Arabic, Farsi and Kurdish Sorani. Answers are anonymous and participation is voluntary.

By the end of March, we had received **94 responses**. Feedback has been overwhelmingly positive. Clients gave our service an average satisfaction rating of **4.9 out of 5**.

“The advisor was very helpful and understanding and patient”

“Scottish Refugee Council is best place for refugees and asylum seekers. I feel happy when I'm going there. Lovely reception and staff.”

“I am writing to express my deepest gratitude and appreciation for the remarkable support and assistance I received from your team throughout my asylum journey. From the very beginning, your dedication and care made an incredible difference in my life and the lives of my children. You are a beacon of hope, and your efforts do not go unnoticed.”

3. Helping New Scots succeed

The transition from asylum seeker, with very few choices about how and where you live, to refugee, with a raft of new rights and responsibilities, is often not an easy one.

We help people with everything from accessing social support, setting up a bank account, applying for travel documents, and registering at college to finding somewhere to live and a school for their children.

In July, we launched an online guide for new refugees, which was used by more than **9,700 people** by the end of March 2025. This digital resource is packed with expert information and advice to help people understand their rights and plan their next steps after getting refugee status in Scotland.

Last year, our advisors also carried out more than **990 move-on appointments** with newly granted refugees and held **258 surgeries** where people can access further information and support on immigration, housing, and benefits.

Sara and her daughter Maraim were granted refugee protection in the UK after fleeing brutal civil war in Syria. She said:

“I feel like I'm in safe hands with Scottish Refugee Council. Our caseworker is beside us every step of the way. Scotland is home for us now. We feel safe and supported here. I feel very positive about the future.”

- Sara (names have been changed)

Helping refugees look for work

More than **400 people** attended our Refugee Job Fair, run in partnership with six other organisations. The event enabled refugees and people seeking asylum to learn about volunteering, training, apprenticeship and employment opportunities and meet with 41 employers and organisations offering support.

85 people attended our employer training workshops which raise awareness of the barriers New Scots face when looking for work and focus on ways to make recruitment fairer and more accessible for candidates from refugee backgrounds.

We also worked with a range of employers, including the Department of Work and Pensions, the Scottish Government, Springboard, and MSquared to deliver information sessions and training courses helping **109 refugees** learn new skills, improve their CVs and boost their employment chances. As a direct result, **14 people went on to secure paid work**.

Annie struggled to find paid work after getting refugee status in Scotland. She joined our employability training programme, which led to a paid work placement, then the offer of a permanent job as a barista.

“After failing several times with job applications, I felt my self-esteem go so low. Scottish Refugee Council supported me with my CV. They helped me get work experience and I have my job now with Starbucks. I have become more confident and feel better about looking for work in the future.”

- Annie (name has been changed)

Providing volunteering opportunities

Volunteering can be a lifeline for people trapped in the asylum system who are prevented from finding paid work. Becoming a volunteer not only helps reduce boredom and isolation, it enables people to make connections, build confidence and play a positive role in their new communities.

337 people came to our monthly Volunteering Information Afternoons for refugees and people seeking asylum, where they met with **31 organisations** offering volunteering opportunities. These sessions give New Scots the chance to learn more about the benefits of volunteering and meet with organisations looking for volunteers.

“We have a few people regularly volunteering with us who we met at the Volunteer Information Afternoon. They are all enjoying volunteering and bring a lot to our organisation.”

- Lambhill Stables

Supporting artists and activists from migrant backgrounds

Our three-year Cross Borders arts and cultural activism programme for creatives from refugee and other migrant backgrounds concluded in October 2024.

In countries where voicing opinions can place you in danger, artists, activists and writers are often at an especially high risk of censorship, imprisonment and persecution. Here in the UK, structural inequalities and systemic barriers make it extremely difficult for people with experience of forced displacement to break into creative industries.

Since 2001, Cross Borders has supported more than **100 artists, activists, community organisers, creatives, journalists and writers** through mentoring, training, collaborations and commissions.

We also published Where We Meet, a good practice resource designed to help arts organisations better understand and support artists with lived experience of displacement. Where We Meet also aims to equip artists from refugee and other migrant backgrounds with tools and strategies to help them overcome barriers and build sustainable careers.

Empowering New Scots leaders

In May 2024, **11 people graduated** from our New Scots Leadership Programme, run in partnership with Social Enterprise Academy. The six-month course brings leaders from refugee backgrounds together to support and learn from each other.

Six of the graduates registered for further optional accreditations, with four going on to complete a Certificate in Leadership from the Social Enterprise Academy and Glasgow Caledonian University and two completing a qualification in Action Learning in Practice.

After graduating from the programme, community activist, Fatou, was awarded a James McCune Smith Scholarship to do a BA in Community Development at Glasgow University.

“The New Scots Leadership Programme definitely helped me get my place at university. The course is life-changing because it takes you to another level of where you were and gives more opportunities for jobs and learning. I can’t explain how helpful it’s been for me, both in my work and with my studies.”

- Fatou

In September, we welcomed **16 new learners** to the Leadership Programme. This year, we received more than 100 applications, and the standard was exceptionally high.

The programme empowers refugees and people seeking asylum to harness their existing skills and gain new insights to help them build strong communities with other refugees in Scotland.

In December, we supported Syrian refugees to discuss the collapse of the Assad regime with Scotland’s First Minister. Eight people from Syria who have settled in Aberdeen, Dundee, Glasgow and Perth, travelled to Holyrood to meet with John Swinney and talk about their hopes and fears for the future.

4. Standing up for refugee rights

We continue to speak out against unjust asylum policies and work to influence both the Scottish and UK governments.

At the UK level, we challenged the use of harmful language in Parliament and spoke out against changes to Refugee citizenship eligibility. When the Border Security, Asylum and Immigration Bill was introduced, we were invited to give expert evidence on the negative impacts it will have on the lives of people seeking safety.

Together With Refugees

Scottish Refugee Council is one of the founding members of **Together With Refugees**, a UK-wide coalition with more than 600 members. In the run up to the UK general election in July 2024, we called for a fair new plan for refugees, inviting people and communities across Scotland to take part.

On World Refugee Day (20 June) we held a day of action on social media to show politicians from all parties that people in Scotland want a kinder, fairer and more effective refugee system. Hundreds of individuals and organisations shared messages of solidarity and welcome with the hashtag #FairBeginsHere.

When racist riots swept across the UK, creating fear in our communities, we stood in solidarity with everyone affected, sharing information and advice to help communities stay safe amidst threats from the far-right. Scottish Refugee Council also **joined more than 240 charities** across the UK in signing a statement condemning the violent anti-migrant attacks.

Here in Scotland, we met with **more than 60%** of the country’s newly elected MPs and defended free bus travel for people seeking asylum when Scottish Conservatives sought to have it removed from the Scottish Government budget.

Ensuring refugee voices are heard

On International Youth Day (12 August), our youth-led advocacy group, **Young People’s Voices** launched an impactful peer-led research report, Your Voice Matters. Conducted by young people with lived experience of seeking asylum, the report highlights the unique challenges they and their peers face and presents recommendations for improvement.

“People in Scotland have been very welcoming and care a lot about us, and we appreciate that. But some young people don’t have their rights. Some aren’t in education and some are housed in inappropriate asylum accommodation such as hotels. They should have a better life. We want to show the report to people who have power. We will keep fighting for our rights and the rights of others.”
– Member of Young People’s Voices

When the United Nations High Commissioner for Refugees (UNHCR), Filippo Grandi, visited Scotland in March 2025, our chief executive Sabir Zazai travelled to Edinburgh to meet him. It was an opportunity to reflect on our work supporting refugees across Scotland over the past four decades and consider the challenges and opportunities currently facing people rebuilding their lives here.

A roundtable was also held in the Scottish Parliament, where the High Commissioner met with our New Scot Core Group advisors to learn how people from refugee backgrounds are shaping the decisions which affect them.

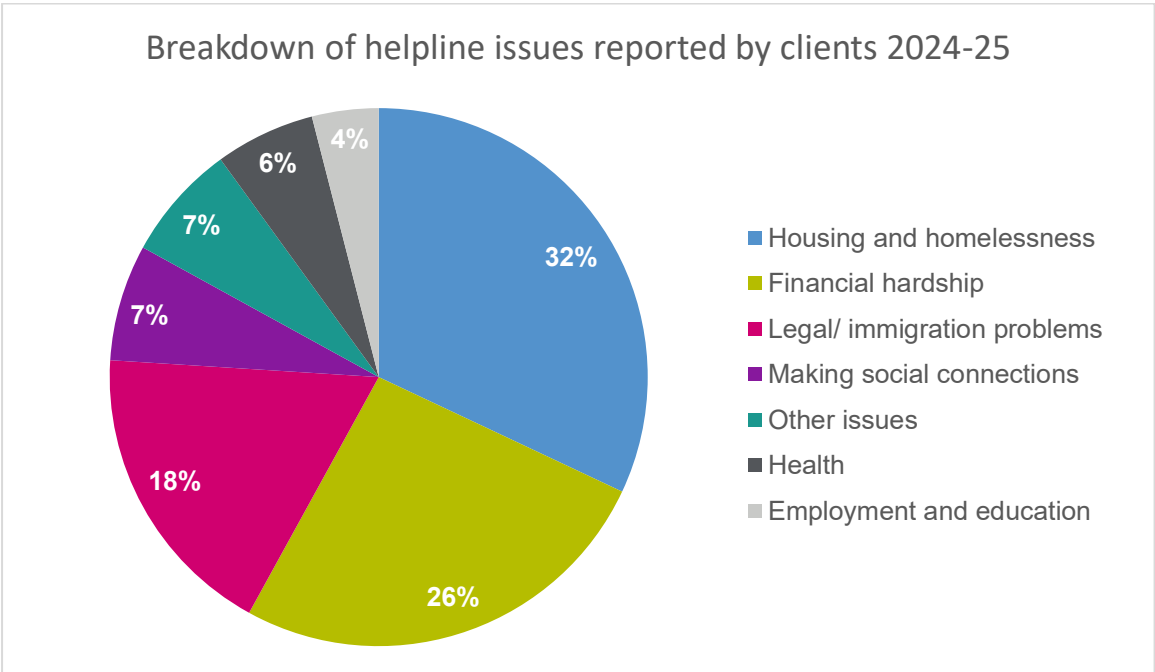
Helping people understand and access their rights

We visited 13 asylum hotels in 11 local council area across Scotland, from Aberdeenshire to Dumfries and Galloway, to make sure residents are aware of their rights and know where to turn for help. At each session, we were joined by interpreters so information could be provided, and questions asked, in multiple languages.

Our advisors shared information about the rights and entitlements of people in the asylum system and the role of legal advisors. More than 437 people attended the information sessions where we covered what to expect from the Home Office interviews which determine the outcome of a person’s asylum claims and what to do next if you receive a positive or negative decision.

“It was very nice to have you here because we haven’t got enough information about accommodation, our status and what is coming next, so thank you very much.”
- hotel resident

Supporting people facing extreme poverty and hardship



Many clients calling our helpline (58%) are struggling with homelessness, unsuitable housing, or financial hardship.

We applied for more than **1,400 hardship grants** totalling **over £150,000** to help people living in extreme poverty. This included more than **540 crisis grants** totalling **over £56,000** from the Scottish Welfare Fund and more than **1000 destitution grants** totalling **over £94,000** for people facing homelessness.

Most destitution grants (93%) were made through Fair Way Scotland cash perks, which provides clients with payments of £120 a fortnight. People receiving these grants are often sofa surfing or staying with friends to avoid being street homeless. Thanks to the destitution grants, they can afford food and other essentials and report feeling more confident.

We also supported **more than 270 people** with over 400 non-monetary referrals to food banks and charities providing clothing, toiletries and hot meals.

Changing the narrative around forced migration

In an increasingly polarised world, responsible reporting on refugee and asylum issues is crucial. Our 2024 Refugee Festival Scotland Media Awards honoured the work of journalists who cover stories about forced migration with accuracy and fairness and give refugee communities a voice.

We received **70 entries** across five categories: Features, Broadcast, Radio, News and Local News. The judging panel included representatives from UNHCR, the National Union of Journalists, and community groups supporting people seeking safety.

Winners and runners up were announced at an event in Glasgow attended by friends, family, colleagues and members of many of the communities that featured in their stories.

5. Working in partnership

None of this work is delivered in isolation. We collaborate with a wide range of partners to ensure the best outcomes for people seeking safety here in Scotland and across the UK.

Making sure clients get the right support

We work closely with foodbanks like The Trussell Trust and advice services like Govan Community Project and The British Red Cross to ensure people seeking safety are getting the right support.

Refuweegee is a lifeline for clients in need of clothing and other essentials, while Glasgow City Mission offers people a safe place to go for a nourishing hot meal. We also refer people with complex needs to ANCHOR and Freedom From Torture for specialist support.

Our advisors work in partnership with Maryhill Integration Network in Glasgow, and Crisis and The Welcoming in Edinburgh to run regular outreach appointments for newly granted refugees. We also work closely with Govan Law Centre to ensure people have access to legal advice on issues like homelessness.

Since 2010, we have been working side by side with Aberlour Childcare Trust to advocate for unaccompanied asylum-seeking children and young people and make sure they're getting the specialist care and support they need.

Our Family Rights Service, which supports newly arrived families to navigate the asylum system, depends on a partnership approach. We work closely with legal partners Latta & Co, JustRight Scotland and Legal Service Agency to ensure families understand what is happening, are aware of their rights and feel empowered to engage with the asylum process.

Jalal Chaudry, an Associate Solicitor at Latta & Co believes this partnership has led to *“a clear increase in levels of understanding of families in the asylum system,”* and provides *“a very human approach in a process that can often feel dehumanising.”*

Responding to crises

We established new partnerships in response to the growing housing crisis in Scotland. Case workers at Scottish Refugee Council worked closely with Govan Law Centre to ensure local authorities met their legal requirements to provide refugees with temporary housing. As a result, many people who might otherwise have become street homeless have been provided with the accommodation they are entitled to.

In February 2025, we collaborated with housing associations operating in Glasgow to hold a ‘meet the landlord’ event. This was an opportunity for refugees to meet with five social landlords providing accommodation in the city and explore their housing rights and options.

We are part of Fair Way Scotland, a coalition of organisations supporting people facing homelessness and destitution. Working in close partnership with Refugee Sanctuary Scotland, Simon Community Scotland, Turning Point Scotland, Homeless Network Scotland, I-SPHERE and the Joseph Rowntree Foundation we push for positive change and ensure that people facing homelessness can access support, advice and accommodation.

Corporate collaborations

We continued to build on our corporate partnership with digital compliance company Amicus, which has committed to raising more than £100,000 in support of our work from 2023-2025. The team visited our Glasgow office in May 2024 to present us with a cheque for £35,000.

“Working together with a shared purpose, we’re developing the means to make sure Amicus enables access to legal help, financial services and pathways into employment for people who need it most.”

– Callum Murray, founding CEO at Amicus

Amicus sponsored our Spring Ceilidh, which was held in Glasgow in April. Staff from the Edinburgh-based software provider also took on the Edinburgh Marathon Festival and braved a zipslide across the Clyde in aid of Scottish Refugee Council.

We would also like to thank Aberdeen University Charity Fashion Show and Edinburgh Charity Fashion Show for selecting us as their charity partner this year. Collectively, they raised more than £9,600 in support of our work.

Fostering partnerships across Scotland

In Scotland, where there is broad political support for refugee rights, our policy and public affairs team focused on collaboration, co-design, and long-term policy change.

The latest stage of the New Scots Refugee Integration Strategy delivery plan, which we developed alongside COSLA and the Scottish Government, was unveiled in July 2024. It sets out how we plan to work together to help people seeking safety feel at home and play an active role in Scotland’s communities.

We worked closely with local authorities to ensure people seeking safety were able to access the support they need in their local area.

In partnership with Aberdeenshire Council, we brought together front-line workers from Highland, Moray, Aberdeenshire and Aberdeen City councils to discuss refugee integration and resettlement in the region.

The meeting was an opportunity for staff delivering services to learn more about the New Scots Refugee Integration Strategy and discuss the support provided by each local authority to identify overlap, gaps in support and opportunities for collaboration.

Our Dundee team worked alongside Dundee City Council to help **488 people** who have been resettled in the region to find their feet. We also worked closely with Perth and Kinross Council to support people seeking safety.

In Inverclyde, our New Scots Women's Peer Support Group, funded by the National Lottery Community Fund, is helping **80 women** feel more at home in the region. The project helps new arrivals meet other women from their neighbourhood to make friends, share experiences and support each other as they rebuild their lives. We also connect women with charities, community groups and organisations in the local area providing services and support.

Zaafirah* arrived in Greenock with her husband and young son. Through the Inverclyde Women's Peer Support Network, she signed up for English language and cooking classes, where she is making new friends. Being able to connect with other women who have been through similar experiences makes a big difference. Zaafirah said:

"It's really helpful since I joined the WhatsApp group and connected with other women in Inverclyde because I feel a little bit homesick. It is very useful for us because we meet each other."

- Zaafirah (name has been changed)

Building on the success of the New Scots Leadership Programme, we are collaborating with Social Enterprise Academy to provide opportunities for New Scots in Aberdeen, Inverclyde and the Highlands to make connections, gain new skills and boost their confidence.

Supporting refugee art and culture

Refugee Festival 2024 was made possible in part thanks to funding from the Scottish Government, the National Lottery through Creative Scotland, and the National Lottery Heritage Fund.

We would also like to thank our Festival Advisory Group for their contributions. The group represents an array of voices including people with lived experience of forced displacement as well as representatives from Scotland's cultural, education and third sectors.

We worked in partnership with RSNO and Common Ground at the CCA to co-deliver several Refugee Festival Scotland 2024 events. Artist and graphic designer, Malini Chakrabarty was also commissioned to create a poster and accompanying artwork to promote the festival.

6. Supporting our people to do their best

Supporting our people to do their best remains an important priority. We are committed to ensuring staff and volunteers have regular training opportunities to maintain and build on their knowledge and skills.

Skills and training

Over the past year colleagues attended a range of external training including, ASSIST (Applied suicide Intervention Skills Training), conflict management, IAA training (asylum and

immigration), fraud prevention and response planning, menopause awareness, child protection and safeguarding.

Internal training was also delivered on Refugee and Asylum, use of branding and use of social media. In line with our ambition to become a demonstrably anti racist and non-discriminatory organisation, all colleagues engaged in anti-racism workshops, exploring how our individual and collective influence can be used to challenge racism and promote a culture of inclusion both within Scottish Refugee Council and with external partners and stakeholders.

Developing more opportunities for volunteers

Volunteers play a crucial role in our work. Recognising this important contribution, we have developed a broader range of volunteering opportunities. Over the past year, we've introduced new roles including Data and Impact Volunteer, Grant Funding Volunteer and Dundee Digital Content Volunteer to support our back-office function.

More than **100 volunteers** helped us build a better future with refugees in Scotland last year, supporting all aspects of our work over **15 different roles**. We're looking forward to building on this and continuing to expand volunteering opportunities over the next 12 months.

Improving our technology

The implementation of a new Beacon CRM system allows us to better connect with supporters, improve donor journeys and streamline our fundraising processes. We also introduced a new telephone system, Access4 (formally Luminate), to improve call handling efficiency and the experience of clients contacting our helpline.

Meanwhile, developing our use of tools such as Microsoft PowerBI, Hootsuite and Google Analytics, has ensured regular, consistent reporting, allowing us to track performance and inform our organisational decision making.

Organisational change

Following a review of our operating model, changes were made to our organisational structure to ensure it aligns with the priorities set out in our Strategic Framework. The work of Scottish Refugee Council now falls under three Directorates led by a smaller Senior Leadership Team.

This process is being supported by an ongoing cross-organisational engagement plan, which has included a series of Organisational Change workshops.

Improving our office space

In recognition that our work extends right across Scotland, and to strengthen our financial sustainability, we exercised a break option in our lease agreement to downsize our Glasgow office.

We scaled back from two floors to more streamlined office space on the 6th floor of Portland House in the city centre. The space was also refurbished, creating a bright, modern, well-equipped and welcoming environment for staff, volunteers and clients.

Principle risks and uncertainties

Our Board of Directors has responsibility for ensuring that there is an adequate and effective risk management framework and systems of internal controls in place to manage Scottish Refugee Council's major risks and support the achievement of our strategic priorities.

This responsibility is discharged by the senior management team reviewing all risks on a quarterly basis, escalating red rated risks for quarterly review by the relevant Committee/Sub-Committee (Finance and Audit Committee, Strategy and Development Sub-Committee and

People Sub-Committee) and a formal annual review by the Board of Scottish Refugee Councils' risk management framework.

The risk management framework is designed to support informed decision-making regarding the risks which may affect the achievement of strategic priorities. It also provides a consistent approach to identifying, assessing and responding to the risks which Scottish Refugee Council faces to ensure that they do not exceed the level of risk the organisation is willing to accept.

Processes are in place to manage the key risks that could affect Scottish Refugee Council's ability to achieve its objectives, including the following;

- The Finance and Audit Committee approves the annual internal audit. Regular horizon-scanning exercises by the senior management team and Strategy and Development Sub-Committee, identifying risks and emerging trends to ensure that we are able to respond and, if necessary, adapt.
- A framework of delegated authority sets out the decision-making process for key operational decisions.
- A whistleblowing policy, which is communicated to and accessible by all Scottish Refugee Council's colleagues including volunteers.

Information relating to the key risks to Scottish Refugee Council's objectives and how these are managed is set out below:

Key risks	The risk	Risk management
Financial Performance and Sustainability 	A significant reduction in available resources undermines our ability to meet the needs of clients	Financial controls Annual budget setting and quarterly review processes by senior management, Finance and Audit Committee Holding a significant value of free reserves Implementation of Funding Strategy including the diversification of funding sources
Staff Recruitment and Retention 	Loss of staff impacts on our ability to deliver a quality service to our clients	Flexible working Trade Union recognition and quarterly meeting Annual appraisal reviews Colleague wellbeing initiatives, including trauma-informed counselling
External Environment 	The external environment becomes more hostile toward the clients we work with and our work, negatively impacting the service we are able to offer our clients	Promotion of positive content Annual programme of activity including delivery of Refugee Festival Scotland, Refugee Festival Media Awards Maintain relationships with journalists Engage politicians and advisors in the Scottish and UK parliaments
Government Policy 	Significant changes to government policy(ies) requires the direction of our work to unexpectedly change	Meetings with other sector organisations Monitoring of Scottish and UK parliament Participation in Home Office stakeholder meetings Regular engagement with civil servants
Refugee Involvement 	Inability to incorporate refugee involvement in our work leads to a loss of credibility, influence and sector leadership	Refugee Involvement policy Lived experience representation on Board Internal initiatives to enable refugees to provide feedback and to directly input to our work Support refugees to engage directly with politicians

Financial review

SRC's financial performance in 2024/25 was stable in what continues to be a challenging environment for the third sector. Income reduced by £80k (1.1%) compared with 2023/24

while expenditure increased by £187k (2.6%), resulting in a moderate deficit of £168k compared with prior year surplus of £99k.

Income

Total income £7194k is down slightly on prior year £7,274k due to a combination of movements. Scottish Government funding, largely supporting the new Refugee Scotland Service launched in April 2024, increased from £1,961k in 2023/24 to £3,551k in 2024/25. This closed 66% of the gap created by the end of European Union funding, which in 2023/24 accounted for £2,418k.

Separate funding from the Scottish Government for the Guardianship Scotland service, which is provided by our partners the Aberlour Childcare Trust, increased by £900k from £1,290k to £2,190k in 2024/25.

Grants from local authorities increased from £289k in 2023/24 to £316k in 2024/25, donations from Charitable Trusts and Foundations reduced from £375k to £322k, while grants from other bodies reduced from £583k to £423k.

Donations and Membership income reduced by £220k due to the impact in the prior year of £114k donation from the British Refugee Council’s Guardian Appeal and another significant one-off donation which in 2024/25 has been replaced by grant funding.

Investment income reduced by 2% to £110k as a result of a slight fall in interest rates.

Income 2024/25

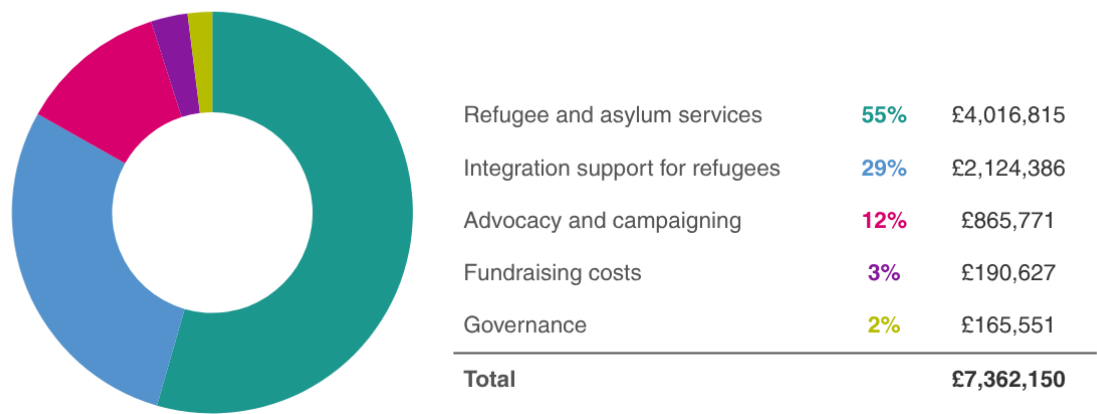


Expenditure

Total expenditure of £7,362k is £187k higher than prior year, however this includes one-off costs of £122k to create a single, streamlined office space on the 6th floor of Portland House in Glasgow, which will deliver reduced overheads in the future, and organisational restructuring costs of £189k.

The average head count reduced from 102 to 94, however salary costs were subject to normal wages inflation. Charitable expenditure was broadly in line with funding budgets. Breakdown of expenditure across our activities is as follows:

Expenditure 2024/25



Going concern

The Scottish Refugee Council maintains a very close relationship with its funders, including the Scottish Government and Local Authorities. The Funding Development team has devised plans to ensure the required resources are sourced to and meet funding requirements. The Strategy and Development Committee lead the oversight of this area to provide assurance to the Board. In addition, management prepare regular financial statements to ensure the Board are kept informed.

Scottish Government funding for the continuation of the Refugee Support Services will cease on 30 September 2025. In June 2025, following a successful tender bid, the Scottish Refugee Council was awarded the contract by the Scottish Government to provide the Scotland Wide Integration Support Service for Forced Migrants (SWISS-FM), from 1 October 2025 to 31 March 2028.

The Directors have looked ahead at the funding arrangements and financial commitments and planned activity to develop and implement a funding strategy that seeks to diversify our funding base. In addition, the charity holds a healthy cash and bank balance and has continued to meet its liabilities as they fell due since the year end.

The Directors have therefore prepared the financial statements on a going concern basis.

Reserves policy

Scottish Refugee Council has, through prudent management, built up reserves totalling £3,017k.

Providing services to refugees and asylum seekers in a volatile and uncertain environment that is subject to sudden changes in legislation that may lead to reductions in funding or changes in the way Scottish Refugee Council is funded. Despite the volatility of this sector, the Directors want to ensure that all available funds are used to benefit refugees and asylum seekers whether directly or indirectly.

The Directors have forecast the level of free reserves (those funds not tied up in designated and restricted funds) the charity will require to sustain its operations for a period of between 3 and 6 months. This is calculated between £1,243k and £2,486k (2024: £1,196k and £2,393k) (2024: £1,041k and £2,081k).

The actual free reserves at 31 March 2025 (those funds not tied up in designated and restricted funds) was £2,082k (2024: £1,981k), which represents 5 months costs against the target of between 3 – 6 months.

Reserves are being maintained to sustain the charity in the coming years, when deficit results may arise.

Approach to fundraising

This year, our fundraising efforts brought together creativity, community spirit, and a shared commitment to our cause. From the lively energy of our spring ceilidh to the laughter filled comedy nights, each event offered a unique opportunity for our supporters to engage and contribute. It has been heartwarming to see our sponsored activities bring people from different backgrounds together to help raise vital funds for refugees.

Some of the headline events included comedy nights in Glasgow and Edinburgh with the aim of reaching new audiences and gaining new supporters across Scotland. Collectively these events raised £10,777 and featured acts such as Susie McCabe, Vittorio Angelone and Paul Black.

We had supporters from across Scotland take part in various challenge events for us like the Edinburgh Marathon Festival, Kiltwalks, and the Great Scottish Run which collectively raised £11,430.

We held our first annual spring ceilidh which raised £9,413 and was attended by people who we support as we had an allocation of free tickets to make it accessible for clients to experience the event.

In addition to this, our new merchandise was bought by supporters all across Scotland to help raise awareness of what we do and to show support for people seeking safety. Our merchandise raised £4,169. Our winter appeal focussed on refugee stories. This allowed our supporters to understand the experiences and urgent needs of those seeking safety and it helped us to raise £21,658.

Our wonderful donors donated £100,872 in one off donations and we received £79,324 in regular donations from committed givers. These donations support the work of our organisation to provide advice and advocacy for New Scots.

Beyond these headlines, we were inspired by the grassroots enthusiasm which fuelled countless smaller initiatives from bake sales to schools engaging in fundraising, online fundraising and personal challenges. Together, these efforts created a vibrant tapestry of support, demonstrating Scotland's deep commitment to human dignity and solidarity with those fleeing global conflicts.

Over the last year, we worked with schools, universities, community organisations, corporates and individuals to raise funds and awareness. We are deeply grateful to everyone who contributed time, energy and generosity to help us reach our goals. Your support helps us to get closer to our vision of a more welcoming Scotland for those seeking sanctuary and we look forward to building on this success in the year ahead.

Structure, governance and management

Governing document

Scottish Refugee Council was set up in 1985 as an unincorporated charity (Scottish Charity Number SC008639). In June 1993, it became a Company Limited by Guarantee (company number SC145067) and was granted Charitable Status. The constitutional documents under which Scottish Refugee Council was incorporated are the Memorandum and Articles of Association. The Memorandum sets out the objects and powers of the company and the Articles of Association set out the rules for the running of the company's internal affairs. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Organisational structure

Scottish Refugee Council is a company limited by guarantee (registered in Scotland, company number SC145067). It operates primarily in Scotland and is a charity registered in Scotland (Office of the Scottish Charity Regulator registration number SC008639). It is governed by its Articles of Association, last revised in 2021. The Memorandum of Association sets out the charitable purposes as outlined on page 1.

Recruitment and appointment of the Board of Directors

All members of the charitable company are eligible to be nominated for election as a Director of the organisation. The Board of Directors, elected by the charity's members, at the Annual General Meeting or co-opted by the Board of Directors, are the charity's Trustees and the legal Directors of the company. Members of the Board of Directors may serve a three-year term, after which they are eligible to be re-elected or co-opted for a further three year term.

The number of members of the Board must not exceed fifteen, but should not be less than five. In addition, to maintain relevant skills, knowledge and representation, the Directors have the power to co-opt any person. The Board may co-opt up to five members and should ensure that at any given time there are at least two refugee directors.

The Board appoints a Chair and Vice Chair from among its own members, for a period of three years and they may be re-appointed for a further three years provided they shall not be entitled to hold their office for more than an aggregate of six years.

No Director is entitled to serve for a continuous period of more than six years from the date of original election or co-option with the exclusion of the Chair and Vice Chair. They may serve as a Director for a maximum of ten years, their term in office as Chair or Vice Chair not exceeding six years (two terms of three years).

The list of Trustees and change to Board appointments are set out on pages 24-25.

The Board of Directors met four times for scheduled meetings in 2024-25.

A written schedule of matters is reserved for decision by the Board of Directors. This includes

- the development and delivery of organisational strategy
- monitoring & reviewing progress of the Strategy
- ensuring that the policy and practices of Scottish Refugee Council are in keeping with its aims
- responsibility for the legal and finance

Matters not reserved for decision by the Board of Directors are delegated either to one of the Board committees or to the Chief Executive. The Chief Executive and Senior Management Team are detailed on page 24.

Governance arrangements are kept under regular review to make sure the Board of Directors, its committees and sub committees and procedures are fit for purpose.

The remit of the sub-committees, which meet up to four times a year, include:

Committee	Remit
Finance & Audit Committee	To scrutinise and agree Scottish Refugee Council banking, audit (external and internal) and other financial arrangements, reporting on risk management systems, annually within the first three months of the financial year.
4 meetings in 2024-25	To agree annually in November the financial authority schedule setting out the limits for delegated authority.
Chair: Kaz Lyon to 22 Oct 2024	To approve Scottish Refugee Council audit fee and other proposed changes.
Laine Goodman from 22 Oct 2024	To review the annual budget and make recommendations on its approval by the Board.
	To review the management accounts outwith the Board meeting cycle as required.
	To investigate and make recommendations on other financial matters as requested by the Board.
	To act as an audit committee as required.
	To review risks allocated to the Finance & Audit committee.

Committee	Remit
People Sub-Committee	Oversight of People Strategy and any resulting action plans.
	Provision of advice and input into areas of strategy relevant to SRC's people – eg. recruitment, wellbeing, equality, diversity and inclusion, learning and development, appraisal.
4 meetings in 2024-25	Consideration of terms and conditions (in conjunction with Finance and Audit Committee where there are financial implications)
Chair: Linda Lawton	Review of people related policies to ensure that SRC meets its legal responsibilities as well as supporting the culture of the organisation.
	Fulfilment of any function in discipline and grievance matters as laid out in agreed procedures and guidelines.
	Ensuring that people (staff and volunteers) related risks are included within the strategic risk register and are reviewed in accordance with review timeline.
	Provision of advice and consultation with the Chief Executive and/or Chief Operating Officer on people issues from a Board perspective where required.

	Proposal of (with Finance and Audit Committee) parameters for annual cost of living salary review and support to senior staff in negotiations with union representatives, in accordance with the union recognition agreement.
	Review of risks allocated to the People Sub Committee

Committee	Remit
Strategy & Development Sub-Committee	Oversight of the development of Scottish Refugee Council's Strategic Framework. Oversight of the delivery of the SRC Strategic Framework against agreed key performance indicators (KPIs). Delivery and review of the impact of the SRC Strategic Framework for approval by the Board.
4 meetings in 2024-25	Regular review of the SRC Strategic Framework against new opportunities and risks in collaboration with the Finance and Audit Committee.
Chair: Katharine Jones	Review of risks allocated to the Strategy and Development Sub-Committee. Delivery and review of the KPI framework for approval by the Board. Oversight of the policy and communications function's responses to external developments that are outside of the agreed scope of the SRC Strategic Framework and that may be regarded as controversial or present a reputational risk. Oversight of the Funding Strategy to support the implementation of the Strategic Plan.

Directors' induction and training

All new members of the Board are given a full induction, which includes relevant documentation in a pack and a series of short sessions to familiarise themselves with the organisation and the context within which it operates. These seminars are led by the Chair and the Senior Management Team (SMT) and cover:

- Governance: including roles and responsibilities of directors, the strategic plan and the operational framework
- Services and Development
- Policy and Communications
- Financial and Risk Management

Members of the Board are given opportunities to attend training and development applicable to their roles. They are also invited to attend Scottish Refugee Council events throughout the year.

The Board usually holds its annual strategy day during November/December. In 2024/25 a pared down strategy day took place on 13 November in Glasgow. The agenda was comprised of an overview of the year to date, a focus on organisational change/future strategy and also a deep dive into fundraising strategy.

Key management personnel remuneration

The Directors consider the Board of Directors, the Chief Executive and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All directors give their time freely and no trustee remuneration was paid in the year. Remuneration for key management personnel is included within the staff costs (note 12). The setting of remuneration for key management personnel is in line with a standardised grade framework and standard employee benefits. Remuneration of the Chief Executive is approved by the Board. Details of trustee expenses and related party transactions are disclosed in note 4 to the financial statements.

Reference and administrative details

Details are given below of the charity's current trustees, officers and advisers, together with contact details, company and charity numbers.

Trustees

Rona Alexander	Chair, resigned 31 March 2024
Mike Donnelly	Elected 22 October 2024 AGM - Chair, as of 1 April 2025
Katharine Jones	Vice Chair
Inam Akbari	
Alvina Chibhamu	
Vitalii Diakov	
Lainé Goodman	
Linda Lawton	
Kaz Lyon	Resigned 22 October 2024
Steve McManus	Elected 22 October 2024 AGM
Dominique Nduhura	Resigned 22 October 2024 AGM
Helen Russell	Elected 22 October 2024 AGM
Aaliya Seyal	Resigned 22 October 2024 AGM
Deborah Shields	
David Simpson	
Ronnie Tagwireyi	

Key management personnel

Sabir Zazai	Chief Executive Officer
Kirsty Nairn	Chief Operating Officer
Gary Christie	Head of Policy, Communications and Communities, resigned 20 December 2024
David Powrie	Head of Finance and Resources, resigned 24 December 2024
Wafa Shaheen	Head of Asylum, Integration and Resettlement, resigned 20 December 2024
Flutura Shala	Head of Funding Development, resigned 20 December 2024
Louise Shiels	Senior Finance Manager, from 20 December 2024

Ambassadors

Amal Azzudin
Alison Phipps
Jim Snedden

Operational office and registered address

6th Floor, Portland House
13-17 Renfield Street
GLASGOW
G2 5AH

Charity Number: SC008639

Company Number: SC145067

Auditors

Alexander Sloan LLP
180 St Vincent Street
Glasgow G2 5SG

Bankers

Bank of Scotland
300 Lawnmarket
Edinburgh EH1 2PH

Company Secretary

Davidson Chalmers Stewart
(Secretarial Services) Ltd
12 Hope Street
Edinburgh EH2 4DB

Directors' responsibilities in relation to the financial statements

The charitable company directors are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each year which 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 the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP FRS 102 issued in October 2019
- make judgements and 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 charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to the auditor

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors have appointed Alexander Sloan LLP as the company's auditor and a resolution to reappoint them will be proposed at the forthcoming AGM.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors on **4 September 2025** and signed on their behalf by:



.....
Mike Donnelly
Chair of the Board



.....
Katharine Jones
Vice Chair of the Board

Opinion

We have audited the financial statements of Scottish Refugee Council (the charitable company) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and Notes to the Financial Statements, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 charitable company 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 Directors' 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 charitable company'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 Directors with respect to going concern are described in the relevant sections of this report.

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 Directors are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements within the Directors' Report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the statement of Directors' Responsibilities, the Directors 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 Directors 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 Directors (who are also the Trustees of the charitable company for the purposes of charity law) are responsible for assessing the charitable company'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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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:

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- enquired of internal audit of any known or suspected fraud.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

Independent auditor's report to the members and trustees of Scottish Refugee Council for the year ended 31 March 2025

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Members and Trustees 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 charitable company, its Members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Allison Devine

Allison Devine C.A., (Senior Statutory Auditor)

for and on behalf of

Alexander Sloan LLP

Accountants and Business Advisers

Statutory Auditor

**180 St Vincent Street
Glasgow
G2 5SG**

Date: 4th September 2025

Scottish Refugee Council
Statement of financial activities for the year ended 31 March 2025
(Incorporating Income and Expenditure account)

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	5	236,500	-	236,500	353,063	103,650	456,713
Charitable activities	6	197,555	6,650,242	6,847,797	503,865	6,201,039	6,704,904
Investments		109,789	-	109,789	112,354	-	112,354
Total Income		<u>543,844</u>	<u>6,650,242</u>	<u>7,194,086</u>	<u>969,282</u>	<u>6,304,689</u>	<u>7,273,971</u>
Expenditure							
Raising funds							
Raising donations & legacies	8	198,905	-	198,905	196,490	-	196,490
Charitable activities	9	683,599	6,479,546	7,163,245	668,143	6,310,287	6,978,430
Total Expenditure		<u>882,504</u>	<u>6,479,646</u>	<u>7,362,150</u>	<u>864,633</u>	<u>6,310,287</u>	<u>7,174,920</u>
Net income/(expenditure)		(338,660)	170,596	(168,064)	104,649	(5,598)	99,051
Other recognised gain/(losses)							
Actuarial gain/(loss) on defined benefit pension scheme	23	-	-	-	-	-	-
Net movement in funds		(338,660)	170,596	(168,064)	104,649	(5,598)	99,051
Reconciliation of Funds							
Total funds brought forward	21	<u>3,142,750</u>	<u>41,903</u>	<u>3,184,653</u>	<u>3,038,101</u>	<u>47,501</u>	<u>3,085,602</u>
Total funds carried forward	21	<u>2,804,090</u>	<u>212,499</u>	<u>3,016,589</u>	<u>3,142,750</u>	<u>41,903</u>	<u>3,184,653</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 33 to 50 form part of these financial statements.

Scottish Refugee Council
Balance sheet as at 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:					
Tangible assets	14	142,086	-	142,086	5,702
Total Fixed Assets		142,086	-	142,086	5,702
Current assets:					
Debtors	15	77,069	254,905	331,974	1,663,555
Cash at bank and in hand	25	3,048,373	222,885	3,271,258	2,643,639
Total Current Assets		3,125,442	477,790	3,603,232	4,307,194
Liabilities:					
Creditors - amounts falling due within one year	17/18	(463,438)	(265,291)	(728,729)	(1,128,243)
Net Current assets		2,662,004	212,499	2,874,503	3,178,951
Creditors – amounts falling due after one year	19	-	-	-	-
Net assets		2,804,090	212,499	3,016,589	3,184,653
The funds of the charity:					
Restricted funds	21	-	212,499	212,499	41,903
Unrestricted funds	21	2,804,090	-	2,804,090	3,142,750
		2,804,090	212,499	3,016,589	3,184,653

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were authorised for issue by the directors on 4 Sept 2025 and signed on their behalf by:



.....
Michael Donnelly
Chair



.....
Katharine Jones
Vice Chair

Charity number: SC008639

Company Registration Number: SC145067

The notes on pages 33 to 50 form part of these financial statements.

Scottish Refugee Council
Statement of cash flows for the year ended 31 March 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	24	674,953	(1,305,586)
Cash flows from investing activities:			
Dividends, interest and rents from investments		109,789	112,354
Transfer funds to Aberdeen Standard Investments		-	-
Purchase of property, plant and equipment		(157,123)	(4,221)
Net cash (used in) / provided by investing activities		(47,334)	108,133
Change in cash and cash equivalents in the year		627,619	(1,197,453)
Cash and cash equivalent at the beginning of the year		2,643,639	3,841,092
Cash and cash equivalents at the end of the year	25	3,271,258	2,643,639

The notes on pages 33 to 50 form part of these financial statements.

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

The charitable company constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated.

The preparation of these financial statements requires the use of certain critical accounting estimates. It also requires directors to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a high degree of judgement or complexity are disclosed in note 2.

A balanced budget position has been approved for the year to 31 March 2026. The Scottish Refugee Council holds a healthy cash and bank balance and has continued to meet its liabilities as they fall due since the year end. The Directors have therefore prepared the financial statements on a going concern basis.

(b) Income recognition

Income is recognised once the charitable company has legal entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 18).

Donations are recognised when the charitable company 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 before the charitable company 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 charitable company and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of fundraising materials and salary costs in order to raise voluntary and charitable income and their associated support costs
- Expenditure on charitable activities includes costs incurred by Scottish Refugee Council in the delivery of activities and services for its beneficiaries and other activities undertaken to further the purposes of the charitable company and their associated support costs
- Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company.

The Charity is not registered for VAT and so all costs are reported inclusive of VAT.

(d) Donated services, facilities and equipment

Donated professional services, facilities and equipment are recognised as income when the charitable company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charitable company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, and reference can be made to the directors' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charitable company which is the amount the charitable company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of resources. The allocation of support and governance costs is analysed in note 11.

(f) Tangible fixed assets and depreciation

Assets costing more than £1,000 are capitalised and valued at historical cost.

Assets purchased using restricted funds are depreciated over the life of the grant award.

Depreciation is calculated on a straight-line basis as follows:

Tenant's Improvements	3 years	33.3%
Computer Equipment	2 years	50%
Fixtures & Fittings	3 years	33.3%

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Pensions

Employees of the charitable company are entitled to join a defined contribution 'money purchase' pension scheme. The money purchase scheme is managed by Aegon UK and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charitable company has no liability beyond making its contributions and paying across the deductions for the employee's contributions. Employees who choose not to join the Aegon UK defined contribution scheme are enrolled in the auto-enrolment NOW pension scheme unless they choose to opt-out.

Scottish Refugee Council is also part of the multi-employer defined benefit Scottish Voluntary Sector Pension Scheme (SVSPS) administered by the TPT Retirement Solutions. The assets of the scheme are held separately from those of the charitable company. As detailed in note 23, due to the nature of the Scheme, the accounting charge for the period in the statement of financial activities under FRS102 represents the employer contribution payable. The contribution rate is determined by a qualified actuary on the basis of triennial valuations, using the projected unit method. The scheme closed to future accruals on 31 March 2010 due to the deficit situation.

Based on the actuarial valuation at 30 September 2023 and following the payment of deficit contributions until May 2024 as agreed with TPT Retirement Solutions, the net present value liability relative to the pension deficit which has been recognised on the balance sheet since 1 April 2014, is now £nil. Any movement on the net present value has been recognised on the statement of financial activities. The discount rate is based on the discount rate used for corporate yield bonds.

(k) Fund accounting

Unrestricted funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the directors, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal. Further details of each fund are disclosed in note 21.

(l) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

(m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(n) Taxation

No taxation is provided for as all the income of the charitable company's activities falls within the exemptions of sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010).

(o) Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Benefits are recognised as an expense immediately when the charity has made a clear and binding decision to end an employee's role or to provide compensation related to the conclusion of employment.

2. Critical judgements and estimates

Judgements in applying policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Estimate	Basis of estimation
Obligation under Scottish Voluntary Sector Pension Scheme.	This has relied on the actuarial assumptions of a qualified actuary which have been reviewed and are considered reasonable and appropriate.
Payment received on account for performance related grants	These are reviewed at the year end to ensure that income is recognised in accordance with FRS102 and the Charity SORP.
Deferred Income	This is recognised in line with the stipulated timescale and/or when performance conditions are met

3. Legal status

Scottish Refugee Council is a charitable company limited by guarantee incorporated in Scotland. The registered office is Portland House, 17 Renfield Street, Glasgow, G2 5AH.

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and directors' expenses and remuneration

The directors all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the directors in the year totalled £1,498 (2024: £884).

During the year no director had any personal interest in any contract or transaction entered into by the charitable company (2024: none). The organisation purchased annual Trustee Indemnity Insurance within their current insurance policy. The cost of this is £1,601 (2024: £1,755).

5. Income from donations and legacies

2025

2024

	£	£
Donations, event fundraising & membership	236,500	456,713
	<u>236,500</u>	<u>456,713</u>

6. Income from charitable activities

	2025 £	2024 £
Grants (note 7)	6,801,572	6,648,116
Training, events and publications	46,225	56,788
	<u>6,847,797</u>	<u>6,704,904</u>

7.Grants, Trusts and Foundations

	2025 £	2024 £
Scottish Government – Refugee Support Service	3,427,754	
Scottish Government – Equality Budget and Connected Communities Funding	-	368,487
Scottish Government – Ukraine Warm Scottish Welcome	-	1,150,174
Scottish Government – Scottish Guardian105105ship Service	2,189,961	1,289,991
Scottish Government – Ending Destitution	-	343,449
Scottish Government – New Scots Partnership	-	87,333
Scottish Government – New Scots Community Engagement	-	30,000
Scottish Government – Workplace Equality Funding (WEF)	-	72,553
Scottish Government – Afghan Project	32,082	-
Scottish Government – Lived Experience	6,000	
EU Asylum, Migration and Integration Fund – ABM3	(910)	1,082,389
EU Asylum, Migration and Integration Fund – ABM4	-	1,066,069
EU AMIF – ABM3: Guardianship Service	-	58,384
North Lanarkshire Council	5,060	4,908
Dundee City Council	206,689	191,475
Perth & Kinross Council	40,031	43,019
This Day	25,000	-
Family Rights Service (Glasgow Health & Social Care)	-	57,252
The Robertson Trust	170,059	202,454
Esmee Fairbairn Foundation	100,000	-
The National Lottery Communities Fund	64,675	129,489
TNLCF – Afghan Arrivals and Community Support		
IKEA	16,800	32,000
The Trussell Trust	9,996	25,116
William Grant Foundation	-	20,090
Kenneth John Simpson	-	30,000
Wheatley Foundation	-	-
Comic Relief	155,960	136,566
Homeless Network Scotland	97,750	-
AB Charitable Trust	33,000	33,000
Starbucks & Seattle Foundation	30,799	41,853
Justice Together Fund – Justice Collaborations	123,300	69,570
BBC Children in Need	10,000	10,000
Foundation Scotland	-	2,312
Ernst Mass Educational Trust	(1,120)	43,029
Creative Scotland	21,209	-
The National Lottery Heritage Fund	9,876	-
Celtic FC Foundation	5,000	-
Misses Robinson Charitable Trust	7,500	-
Other Small Grants	15,101	27,154
	<u>6,801,572</u>	<u>6,648,116</u>

8. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2025 £	Total 2024 £
Seeking donations & grants	134,508	56,120	190,628	196,490
Governance costs (note 11)	-	8,277	8,277	4,562
	<u>134,508</u>	<u>64,397</u>	<u>198,905</u>	<u>201,052</u>
Total 2024	<u>153,828</u>	<u>47,224</u>		

9. Analysis of expenditure on charitable activities

	Direct Costs £	Support Costs £	Total 2025 £	Total 2024 £
Refugee & Asylum Services	3,584,974	497,061	4,082,035	2,497,956
Refugee Integration	1,762,616	419,714	2,182,330	3,946,316
Policy & Advocacy	660,270	238,610	898,880	534,158
	<u>6,007,860</u>	<u>1,155,385</u>	<u>7,163,245</u>	<u>6,978,430</u>
Total 2024	<u>6,344,283</u>	<u>634,147</u>		

	Refugee and Asylum Services £	Refugee Integration £	Policy & Advocacy £	Total 2025 £	Total 2024 £
Staff costs	1,032,120	1,347,172	539,868	2,919,160	3,192,829
Charitable events/costs	2,340,378	309,480	17,426	2,667,284	2,761,327
Property Costs	85,569	-	-	85,569	103,425
Travelling costs	5,574	15,017	9,057	29,648	33,304
Printing and stationery	7,795	7,140	5,908	20,843	46,129
Telephone and ICT	75,379	35,550	43,266	154,195	120,952
General expenses` (interest charges and depreciation)	9,175	8,927	8,905	27,007	23,164
Volunteering costs	5,650	8,973	407	15,030	14,185
Professional costs	23,334	30,358	35,433	89,125	48,968
Governance costs (note 11)	66,220	57,943	33,110	157,273	86,673
Support costs (note 11)	430,841	361,770	205,500	998,111	547,474
	<u>4,082,035</u>	<u>2,182,330</u>	<u>898,880</u>	<u>7,163,245</u>	<u>6,978,430</u>
Total 2024	<u>2,497,956</u>	<u>3,946,316</u>	<u>534,158</u>		

9a. Grant Expenditure

Institutional Grants	For	Activity	Total 2025 £	Total 2024 £
Refugee Festival - various	Arts	Integration	50,500	84,300
Bridges Programme	New Scots	Integration		58,955
The Language Hub	New Scots	Integration		69,401
The Lennox Partnership	New Scots	Integration		67,994
The Salvation Army	New Scots	Integration		67,442
West of Scotland				
Regional Equality	New Scots	Integration		57,294
Various (£6k - £39k)	New Scots	Integration	(120)	318,505
Expenditure on Grants to Institutions			<u>50,380</u>	<u>723,891</u>

Individual Grants	For	Activity	Total 2025 £	Total 2024 £
Ernst Mass	Education	Refugee & Asylum Services	(1,120)	34,279
Community Grants	Welfare	Integration	1,000	-
Homeless Network Scotland	Welfare	Refugee & Asylum Services	88,864	-
Expenditure on Grants to Individuals			<u>88,744</u>	<u>34,279</u>
Total Grant Expenditure			<u>139,244</u>	<u>758,170</u>

10. Summary analysis of expenditure and related income for charitable activities

	Refugee and Asylum Services £	Refugee Integration £	Policy & Advocacy £	Total 2025 £	Total 2024 £
Charitable activities	4,082,035	2,182,330	898,880	7,163,245	6,978,430
Direct grant support	4,795,746	1,550,442	287,178	6,633,366	6,569,526
Net (income)/cost (transferred to)/funded from other income /reserves	<u>(713,711)</u>	<u>631,888</u>	<u>611,702</u>	<u>529,879</u>	<u>408,904</u>
Total 2024	<u>59,658</u>	<u>42,730</u>	<u>306,516</u>		

11. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Raising funds	Refugee & Asylum Services	Refugee Integration	Policy & Advocacy	Governance	Total 2025	Total 2024
	£	£	£	£	£	£	£
Salaries & other staff costs	25,769	279,094	285,896	159,976	140,022	890,757	374,470
Rent & rates	2,156	10,778	5,389	3,233	-	21,556	20,436
Property costs	28,194	140,969	70,485	42,291	-	281,939	246,608
	<u>56,119</u>	<u>430,841</u>	<u>361,770</u>	<u>205,500</u>	<u>140,022</u>	<u>1,194,252</u>	<u>641,514</u>
Total 2024	<u>38,101</u>	<u>221,411</u>	<u>169,212</u>	<u>102,852</u>	<u>55,939</u>		

Salaries, other staff costs and past service defined benefit expense are apportioned on time spent and rent, rates and property costs on usage.

	2025 £	2024 £
Governance costs:		
Directors' expenses	6,385	3,544
Auditor's remuneration	12,190	13,915
Company Secretary Fees	1,534	794
Consultancy fees	1,254	9,357
Costs of meetings	4,166	7,686
Support costs (see above)	<u>140,022</u>	<u>55,939</u>
	<u>165,551</u>	<u>91,235</u>

Governance costs are split into activities as follows:

	Total £	Raising funds £	Refugee & Asylum Services £	Refugee Integration £	Policy & Advocacy £
Governance costs	<u>165,551</u>	<u>8,278</u>	<u>66,220</u>	<u>57,943</u>	<u>33,110</u>

12. Analysis of staff costs and remuneration of key management personnel

	2025 £	2024 £
Salaries and wages	3,067,912	3,066,558
Social security costs	286,792	276,495
Employer contributions to defined contribution pension schemes	239,293	233,962
Defined benefit pension scheme – scheme fees	15,916	6,576
Redundancy Costs	189,290	-
Total staff costs and employee benefits	3,799,203	3,583,592

The charitable company paid scheme fees of £15,916 to the defined benefit pension plan, operated by TPT Retirement Solutions (2024: £6,576). For more information about the pension contributions refer to note 23.

The number of employees whose employee benefits fell within the following bands are as follows:

Five employees received remuneration, including redundancy payment and excluding employer pension contributions, of more than £60,000 (2024: One). Pension payments in respect of these employees amounted to £26,700 (2024: £6,559)

The emoluments (excluding pension contributions) of the highest paid employees was in the following ranges:

	2025 No. of Employees	2024 No. of Employees
£100,001 - £110,000	3	-
£70,001 - £80,000	1	-
£60,001 - £70,000	1	1

The key management personnel of the charitable company comprise the chief executive officer, the chief operating officer and the senior management team. The total employee costs of the key management personnel were £594,535 (2024: £392,380).

	2025 No.	2024 No.
The average number of persons, by headcount, employed by the charity during the year was:	94	102

13. Net income for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	15,978	14,542
Auditor's remuneration:		
External Audit Fees	12,180	10,470
Internal Audit Fees	10	3,445
	<u>12,190</u>	<u>13,915</u>
On operating lease rentals	<u>85,556</u>	<u>89,821</u>

14. Tangible fixed assets

	Tenant's Improvements £	Computer Equipment £	Furniture & Equipment £	Total £
Cost or valuation				
At 1 April 2024	124,026	90,729	14,761	229,426
Additions	107,140	1,987	47,996	157,123
Disposals	(124,023)	(35,560)	(10,450)	(170,033)
At 31 March 2025	<u>107,143</u>	<u>57,156</u>	<u>52,217</u>	<u>216,516</u>
Depreciation				
At 1 April 2024	124,026	89,131	10,567	223,724
Charge for the year	11,904	2,095	6,740	20,739
Eliminated on disposal	(124,023)	(35,560)	(10,450)	(170,033)
At 31 March 2025	<u>11,907</u>	<u>55,666</u>	<u>6,857</u>	<u>74,430</u>
Net book value				
At 31 March 2025	<u>95,234</u>	<u>1,490</u>	<u>45,360</u>	<u>142,086</u>
At 31 March 2024	<u>-</u>	<u>1,599</u>	<u>4,104</u>	<u>5,702</u>

15. Debtors

	2025 £	2024 £
Trade debtors	58,875	288,127
Prepayments and accrued income	<u>273,099</u>	<u>1,375,428</u>
	<u>331,974</u>	<u>1,663,555</u>

16. Financial assets and liabilities

	2025 £	2024 £
Financial assets at amortised cost	<u>331,974</u>	<u>1,663,555</u>
Financial liabilities	<u>728,729</u>	<u>1,128,243</u>

Financial assets at amortised cost comprise trade debtors, accrued income and prepayments, all due within one year.

Financial liabilities comprise trade and other creditors, social security costs, deferred income, and accrued expenses, all due within one year.

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	192,439	172,271
Other creditors and accruals	154,327	588,552
Deferred income (Note 18)	225,326	248,864
Grants Payable	51,250	-
Taxation and social security costs	105,387	102,949
Defined benefit pension scheme (note 22)	-	15,607
	<u>728,729</u>	<u>1,128,243</u>

At the year-end date there were pension contributions outstanding of £39,610 (2024: £32,729).

18. Deferred income

	£
Balance as at 1 April 2024	248,864
Amount released to income earned from charitable activities	(248,864)
Amount deferred in year	225,326
Balance as at 31 March 2025	<u>225,326</u>

Deferred income comprises income received before the year end for use on charitable activities during the 2025/26 financial year end. All deferred income relates to funds received in advance of the period to which the project relates or where performance conditions have not been met.

19. Creditors: amounts falling due after one year

	2025 £	2024 £
Defined benefit pension scheme (note 22)		
Due > 1year	-	-
	<u>-</u>	<u>-</u>

The defined benefit pension scheme liability due in less than one year is included under note 17.

20. Lease commitments

Rent 2025	Rent 2024
----------------------------	----------------------------

Commitments under lease agreements at each representative year end are as follows:

	£	£
Building – Renfield Street		
1 year	36,516	89,713
2 – 5 years	44,942	145,675
	<u>81,458</u>	<u>235,388</u>

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

21. Analysis of charitable funds

Analysis of Fund movements	Balance 1 Apr 24 £	Income £	(Expenditure)/ Gains/(Losses) £	Transfers £	Balance 31 Mar 25 £
Unrestricted funds (a)					
General funds	1,981,235	543,844	(299,815)	(142,801)	2,082,463
Designated funds (b)					
Development & change	778,515	-	(443,535)	88,647	423,627
ICT	117,000	-	-	44,000	161,000
Future Ways of Working	266,000	-	(139,154)	10,154	137,000
	<u>1,161,515</u>	<u>-</u>	<u>(582,689)</u>	<u>142,801</u>	<u>721,627</u>
Total unrestricted funds	<u>3,142,750</u>	<u>543,844</u>	<u>(882,504)</u>	<u>-</u>	<u>2,804,090</u>
Restricted fund (c)					
Refugee & Asylum Services	-	4,812,622	(4,688,419)	-	124,203
Refugee Integration	41,903	1,550,442	(1,504,049)	-	88,296
Policy & Advocacy	-	287,178	(287,178)	-	-
Total restricted funds	<u>41,903</u>	<u>6,650,242</u>	<u>(6,479,646)</u>	<u>-</u>	<u>212,499</u>
TOTAL FUNDS	<u>3,184,653</u>	<u>7,194,086</u>	<u>(7,362,150)</u>	<u>-</u>	<u>3,016,589</u>

Analysis of Fund movements	Balance 1 Apr 23 £	Income £	(Expenditure)/ Gains/(Losses) £	Transfers £	Balance 31 Mar 24 £
Unrestricted funds (a)					
General funds	2,021,006	969,282	(498,542)	(510,511)	1,981,235
Designated funds (b)					
Development & change	591,095	-	(317,051)	504,471	778,515
ICT	171,000	-	(44,040)	(9,960)	117,000
Future Ways of Working	255,000	-	(5,000)	16,000	266,000
	<u>1,017,095</u>	<u>-</u>	<u>(366,091)</u>	<u>510,511</u>	<u>1,161,515</u>
Total unrestricted funds	<u>3,038,101</u>	<u>969,282</u>	<u>(864,633)</u>	<u>-</u>	<u>3,142,750</u>

Restricted fund (c)

Refugee & Asylum Services	24,463	1,717,106	(1,741,569)	-	-
Refugee Integration Policy & Advocacy	23,038	4,587,583	(4,568,718)	-	41,903
	-	-	-	-	-
Total restricted funds	47,501	6,304,689	(6,310,287)	-	41,903
TOTAL FUNDS	3,085,602	7,273,971	(7,174,920)	-	3,184,653

- a) The unrestricted funds are available to be spent for any of the purposes of the charitable company.
b) The Directors have created the following designated funds:

Development & Change Reserve

This fund is kept aside to provide for any development or change needs. This can be to fund short term interim periods while transitioning from one project to another, and to fund redundancies where projects funding ends or organisational restructuring is required. Specific funds are designated for maternity leave costs, match funding commitment, for Refugee Festival Scotland 2025 and for the Scottish Refugee Council 40th anniversary project.

ICT Reserve

This fund has been retained to cover the ongoing cost of digital investment: a new telephony system to meet SWISS FM service requirements, modernisation of financial accounting and reporting system, rolling ICT hardware replacement, website upgrade and investment in an HR system.

Future Ways of Working

This fund will be retained to cover the future depreciation of the capitalised 6th floor refurbishment at Portland House and migration to Sharepoint for cloud-based document storage and collaborative working.

Transfers represent movements on designated funds, in line with the reserves policy.

- c) Restricted funds comprise: Restricted funds are split into three charitable activities:

Refugees and Asylum Services

This relates to providing services to both refugees and asylum seekers. There are various projects within this charitable activity, the largest two being the Refugee Support Service funded by the Scottish Government and the Guardianship Scotland service managed by our partners the Aberlour Childcare Trust, also funded by the Scottish Government. Other projects were funded by the Roberson Trust, The Trussell Trust, Justice Collaboration, Dundee City Council, Fair Way through via Homeless Network Scotland and Comic Relief.

Where the terms of the funding have not yet been met, this income has been deferred. Where funding is repayable to the funder due to underspend on the project this is included in Other Creditors.

Refugee Integration

Integration relates to the work around the Scottish Government's *New Scots* national Refugee Integration Strategy, covering all arts, community, empowerment, employment and resettlement work around integrating refugees. These projects are funded by Scottish Government, Perth and Kinross Council, the Robertson Trust, Ernst Maas Foundation, BBC Children in Need, IKEA, The National Lottery, North Lanarkshire Council, Comic Relief, Starbucks, Creative Scotland and various small trusts.

Where the terms of the funding have not yet been met and income is potentially repayable to the funder, projects that span more than one financial year, this income has been deferred.

Policy and Advocacy

Policy work relates to working with refugees, community groups, partner organisations and others to proactively influence UK and Scottish Government legislation, policy and practice where possible. This work was funded by The Robertson Trust and This Day during the year.

22. Analysis of Net Assets

	Restricted Funds	Designated Funds	General Reserve	Total 2025
	£	£	£	£
Tangible Assets	-	-	142,086	142,086
Debtors	254,905	-	77,069	331,974
Cash at bank	222,885	721,627	2,326,746	3,271,258
Creditors due within 1	(265,291)	-	(463,438)	(728,729)
Creditors due in more than 1 year	-	-	-	-
	<u>212,499</u>	<u>721,627</u>	<u>2,082,463</u>	<u>3,016,589</u>
	Restricted Funds	Designated Funds	General Reserve	Total 2024
	£	£	£	£
Tangible Assets	-	-	5,702	5,702
Debtors	1,248,187	-	415,368	1,663,555
Cash at bank	(522,531)	1,161,515	2,004,655	2,643,639
Creditors due within 1	(683,753)	-	(444,490)	(1,128,243)
Creditors due in more than 1 year	-	-	-	-
	<u>41,903</u>	<u>1,161,515</u>	<u>1,981,235</u>	<u>3,184,653</u>

23. Pensions

Scottish Refugee Council participates in the Scottish Voluntary Sector Pension Scheme ('the Scheme'). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was contracted-out of the State scheme until 31 March 2010, when the Scheme was closed to future accrual. It is a "last man standing" scheme therefore the charity can be liable to the scheme for orphan liabilities in respect of formerly participating employees.

The Trustee commissions an actuarial valuation of the Scheme every three years.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers as the scheme is a multi-employer arrangement where the assets are co-mingled for investment purposes, benefits are paid from the total scheme assets, and the contribution rate for all employers is set by reference to the overall financial position of the scheme rather than by reference to individual employer experience. As the scheme is closed

to future accruals, the payments made in the year represent scheme fees only rather than employer pension contributions.

Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2m.

All employers in the scheme had entered into an agreement to make additional contributions to fund the scheme's past service deficit until May 2024. Following certification of the full valuation of 30 September 2023 it was agreed that the Scheme will rely on the performance of its investments (and continued deficit contributions from employers with affordability arrangement) to close the gap. Therefore, no deficit contributions will be required at the current time and the position will be reassessed at the next valuation in 2026.

At the balance sheet date, the net present value of this obligation was therefore nil (2024: £15,607).

The Charity made payments totalling £15,638 (2024: £91,095) to the pension deficit during the year.

The charity paid scheme fees of £15,916 (2024: £6,576) during the year.

Payments to the pension scheme are allocated on the same basis as other staff costs as a support cost, split between activities on the basis of time spent. These are recognised under unrestricted expenditure.

Present Values of Provision

	31 March 2025 £	31 March 2024 £	31 March 2023 £
Present value of Provision	-	15,607	103,740

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2025 £	Year Ending 31 March 2024 £
Provision at start of period	15,607	103,740
Unwinding of the discount factor (interest expense)	31	2,959
Deficit contribution paid	(15,638)	(91,095)
Re-measurements - impact of any change in assumptions	-	3
Re-measurements - amendments to the contribution schedule	-	-
Provision at end of period	-	15,607

Income and Expenditure Impact

	Year Ending 31 March 2025 £	Year Ending 31 March 2024 £
Interest expense	31	2,959
Remeasurements – impact of any change in assumptions	-	3
Remeasurements – amendments to the contributions schedule	-	-

Assumptions

	31 March 2025 % per annum	31 March 2024 % per annum	31 March 2023 % per annum
Rate of discount	4.98	4.9	5.40

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net (expenditure)/ income for the year (as per the Statement of Financial Activities)	(168,064)	99,051
Adjustments for:		
Depreciation charges	20,739	14,542
Interest	(109,789)	(112,354)
Actuarial gain/(loss) on defined benefit pension scheme	-	-
Actuarial movement on contribution schedule	-	-
Decrease/(Increase) in debtors	1,331,581	(580,753)
(Decrease) in creditors	(399,514)	(798,072)
Net cash provided by/(used in) operating activities	674,953	(1,305,587)

25. Analysis of investment, cash and cash equivalents

	2024 £	2023 £
Investments – Fixed term cash deposits	-	-
Cash at bank and in hand	3,271,258	2,643,640
Total cash and cash equivalents	3,271,258	2,643,640

25a. Analysis of changes in net funds

The charitable company had no debt during the year.

26. Ultimate controlling party

In the opinion of the directors there is no ultimate controlling party.

27. SVSPS Contingent Liability

The Pension Trust has completed a review of the changes made to the benefit structures of the Defined Benefit Schemes within the Trust. The result of this review is that, in some cases, it is unclear whether changes were made to scheme benefits in accordance with the Trust's governing documentation.

The Trustee has been advised to seek direction from the Court on the effect of these changes. The Court hearing concluded in March 2025, with the Court's determination expected no earlier than the summer of 2025. One potential outcome is that scheme members, of which the Scottish Refugee Council is one, may see their share of scheme liabilities increase.

The Pension Trust have not made their legal advice available and the likelihood of success is currently unknown. For multi-employer schemes, the Trustee is unable to provide the estimated potential additional liability at an individual employer level as this is as yet unknown. Furthermore, due to the complexities in relation to back payments, transfers, deaths and orphan liabilities, etc., it may not be possible to ascertain an accurate split by individual employers until after the court ruling, when the scope of any rectification work, should this be required, becomes known. As a result, no provision has therefore been included in the financial statements.