

Migration Policy Scotland

Report and financial statements
Year ended 28 February 2023

Charity no. : SC050761

Migration Policy Scotland
Financial statements for the year ended 28 February 2023

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Report of the trustees

The trustees present their report together with the financial statements for the year ended 28 February 2023.

Members of the Board are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members or trustees interchangeably. The members serving during the year and since the year end are detailed on page 9.

OBJECTIVES AND ACTIVITIES

Charitable Purposes:

Migration Policy Scotland (MPS) was established with the following charitable purposes:

- The advancement of education and understanding of migration amongst migrants, host communities, policy makers and the broader public; and
- The promotion of religious or racial harmony.

Activities:

Migration Policy Scotland promotes constructive approaches to migration by bringing people together. Our activities provide a home for open discussion and informed response to migration. We build bridges between lived experience and professional expertise, between policy and practice, to unlock new solutions to the cross-cutting dilemmas migration poses. Migration Policy Scotland offers:

- Thought Leadership: we drive a learning approach to migration in Scotland by conducting new research and connecting to learning from other countries and policy areas.
- Infrastructure: we facilitate exchange and dialogue by building broader networks and creating engagement opportunities.

Migration Policy Scotland meets the need for greater policy capacity on migration in Scotland and fills key gaps in the sector on non-protection migration and policy influencing.

ACHIEVEMENTS AND PERFORMANCE

Our current programme has two interconnected strands: Migration Systems and Migration Experiences. We provide resources for those needing up-to-date, reliable information and prioritise work on aspects of migration that are of particular pertinence in Scotland. Our key areas of focus are:

1. Developing options to optimise migration's contribution to the Scottish economy.
2. Supporting positive outcomes for migrants and communities experiencing migration.
3. Fostering better understanding of migration's role in relation to population challenges.

Migration Policy Scotland is growing. In our second year we focused on providing a platform for dialogue that brings together diverse stakeholders across Scotland. Migration Policy Scotland makes possible better-informed, better-connected, public and policy debate on migration in Scotland through events, reports and public engagement.

This year Migration Policy Scotland successfully established its credibility as a convenor on migration in Scotland, evidenced by our growing audience and deepening relationships (particularly with key stakeholders including UK, Scottish and Local Government). Our events programme provides a platform for diverse stakeholders to discuss and explore key migration issues and impacts - it attracted 348 people over the period. Migration Policy Scotland played a role in the sector as advisory partner on initiatives and

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ACHIEVEMENTS & PERFORMANCE (continued)

projects relating to key migrant groups (Welcoming Committee for Hong Kongers and Migrant Essential Workers project) and actively engaged with the update of the Migration Exchange Sector Stocktake.

Our growing operation is supported by significant developments in how we work. MPS brings together considerable expertise and experience across a range of migration issues, including diverse disciplines, different approaches to change-making and deep knowledge of the Scottish political and policy landscape. We are pioneering a thoughtful approach to integrating migrant lived experience across our work. We have also bedded in relationships with our sounding board, seeking both ad hoc advice and including them in Trustees' strategic review of MPS focus and approach.

Operationally Migration Policy Scotland expanded this year to employ a part-time senior researcher. We also contracted research associates and a research assistant to support the delivery of specific projects. We have set up a research associates bank we can draw on to support our capacity to deliver. MPS recruited the first intern on our 'Diversity in Policymaking' programme. This offers paid internship opportunities for people from black and minority ethnic backgrounds. There is a dedicated facility for prospective interns to register for information on upcoming internship opportunities.

Over the past year, funding from the Paul Hamlyn Foundation enabled Migration Policy Scotland to invest in developing an approach that meaningfully integrates migrant lived experience across our policy research and influencing work. We held a Discovery Session that explored how best to incorporate Lived Experience by bringing together learning from other policy areas and academia alongside the migration sector. We recruited a 10-member Migrant Lived Experience Panel Development Group through an open application process attracting over 40 applicants. Over three facilitated in-person Joint Learning and Exchange Sessions we worked together to finalise the format and function of the MPS Migrant Lived Experience Panel. This carefully crafted process has enabled us to devise an approach that allows for close collaboration and co-production. The Migrant Lived Experience Panel elects its own representative to the MPS Board of Trustees.

The composition of our Migrant Lived Experience Panel is balanced by gender and includes a diversity of migrants by ethnic group, country of origin, and reason for migration. They work on migration-related issues in Scotland in a range of roles spanning advice and support, advocacy, community development and legal casework. This allows MPS approach to integrating lived experience to go beyond standard representation as our Panel members bring with them insights from across their client groups as well as personal experience. Over the financial period we have co-developed 2 funding proposals that include roles for our Migrant Lived Experience Panel members and/or their employer organisations. We also brokered opportunities for panel members to present their insight and experience within policy and evidence gathering processes. This included three members giving evidence to the group study visit of the UN Working Group of Experts on People of African Descent (January 2023). As well as integrating migrant lived experience across Migration Policy Scotland's work, this way of working helps build much-needed capacity on migration policy in Scotland through collaboration and joint learning and skills development. MPS investment in understanding how migration is experienced across Scotland in the past year also included the development of tools to better understand the experiences of communities living with migration. To this end we designed and commissioned the first representative survey of attitudes to migration in Scotland. We will be publishing the results in the coming year.

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ACHIEVEMENTS & PERFORMANCE (continued)

MPS Events:

1. MPS Discovery Session: Incorporating Migrant Lived Experience, 29 April 2022, online.
2. Labour Migration and Scottish Economy: Impacts and Options, An MPS Labour Migration Event, 15 June 2022, in-person.
3. EU Nationals in Scotland: Experiences, Needs and Support, 16 September 2022, in-person.
4. Rural Lives: Retaining Diverse Populations in Rural Scotland, 30 September 2022, online.
5. The Windrush Schemes in Scotland: Raising Awareness, Ensuring Advice, 31 October 2022, online.

Written Outputs:

1. EU Nationals in Scotland: MPS Fact file, Edinburgh: Migration Policy Scotland, February 2023
2. Wright S, Gawlewicz A, Kyambi S, Piekut A & Trevena P (2022) 'Heroes or villains? Migrant essential workers & social security during Covid-19' Publication target journal: Journal of Social Policy. (Paper also presented to the Social Policy Association Conference, 'Inter-generationality: Challenges and Prospects', University of Swansea, 6 July 2022)
3. Perspective: Who picks your fruit? And more importantly who represents them in policy spaces? Blog post by Caroline Robinson, Human Trafficking for Labour Exploitation Expert, March 2022
4. Perspective: Reflecting on the MPS Lived Experience Discovery Session. Blog post by Mariam Tuma, Participation and Development Officer, Just Right Scotland, May 2022
5. Perspective: Reflections from MPS' first Labour Migration Event. Blog post by Donald Macaskill, CEO, Scottish Care, June 2022 (first published on the Scottish Care website)
6. Perspective: MPS Event on EU Nationals in Scotland, Blog post by Hana Davis, MPS Diversity in Policymaking Intern, September 2022
7. Perspective: MPS Event on Rural Lives: Retaining Diverse Populations. Blog post by Rebecca Kay, MPS Senior Researcher, October 2022
8. Perspective: MPS Event on Windrush Schemes in Scotland, Blog post by Rebecca Kay, MPS Senior Researcher, November 2022

Public and Media Engagement:

1. Presentation: 'Framing and Context on Migration in Scotland', Migration Network Scotland Event, Migration Museum, 24 May 2022.
2. In discussion with Prof David Bell: 'Migration Challenges after Brexit and Covid', Constitutionally Sound Podcast, Centre for Constitutional Change, 1 July 2022.
3. Panel discussion with Sabir Zazai and Dan Fisher, 'Twenty-First Century Migration and Asylum Policies', Festival of Politics, Scottish Parliament, 12 August 2022.
4. Media interview on migration and population, Good Morning Scotland, BBC Radio Scotland, 1 September 2022.
5. Panel contribution, 'Witness Seminar: Citizenship in Europe', Scottish Council on Global Affairs, 2 September 2022.
6. Extended interview, BBC Documentary 'Who Lives in Scotland?', 28 October 2022.
7. Input to group study visit (3 MPS Migrant Lived Experience Panel members), UN Working Group of Experts on People of African Descent, January 2023.
8. Media citation, 'Immigration policy: How does Scotland and the UK compare to the rest of the world?', Scotsman on Sunday, 5 February 2023.

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FINANCIAL REVIEW

Overview

Income of £77,325 (2022: £75,282) was received and the main source of income was grant funding.

Expenditure totalling £80,757 (2022: £50,894) was spent carrying out the charitable activities. For the financial period, the charity had a deficit of £3,432 (2022: surplus £24,388).

Donated Facilities & Services

The Charity Trustees would like to thank all the charity's volunteers, who have helped contribute towards the success and achievements made within this past year. They also thank those organisations and individuals who have donated services and facilities in kind to support the organisation's mission.

Reserves Policy

The charity's unrestricted reserves at the end of the financial year were £4,397 (2022: £8,330).

The Charity Trustees have agreed to set aside 10% of its annual turnover as reserves which should be £7,733. The shortfall against target is attributed to the start up phase.

Reserves will support the overall forward planning of the organisation's work in the face of inevitable uncertainties in income streams. The Charity Trustees will review the reserves policy as the organisation grows.

FUTURE PLANS

Migration Policy Scotland will pursue its mission by delivering on our Programme 2021-23.

Our work on the role migration plays in strategic mitigation of population challenges will be built on through work funded by an Insight Award from the Scottish Council on Global Affairs and the publication of a think piece for the Wales Centre for Public Policy. We actively seek to engage with the development of the Scottish Government's Population Strategy and Addressing Rural Depopulation Plan as well as plans for a Rural Visa Pilot.

Our work on the role migration plays in the Scottish economy will continue with the publication of a report on the labour migration in Scotland under the UK's new immigration system. Our work contributes to policies seeking to offset the impacts of the employer sponsorship in Scotland. We are conducting research to inform the user engagement aspect of the planned Talent Attraction and Migration Service funded by the Scottish Government.

We will be reporting on the findings of our attitudinal survey with funding from Unbound Philanthropy. We are seeking co-develop projects with our Migrant Lived Experience Panel that investigate how migration is experienced in Scotland and how outcomes can be enhanced. Our priorities are to develop better insight into the impacts of the cost-of-living crisis on migrants in Scotland and to progress policy thinking on migrant welcome, integration and diversity in Scotland.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Migration Policy Scotland was founded by its Director Sarah Kyambi and is a Scottish Charitable Incorporated Organisation (SCIO). It received its charitable status on the 9th February 2021 with the charity number SC050761 and is governed by a Constitution.

Appointment of Trustees

The Charity Trustees who are the members of the charity, make up the Board of Trustees. During the financial period, the Charity Trustees held four board meetings and under the Constitution, there must be a minimum of three (3) trustees and a maximum of nine (9).

In line with its constitution at the first Annual General Meeting (AGM), one of the Charity Trustees retired from office, but was re-elected.

At the conclusion of each AGM any Charity Trustees appointed during the period since the preceding AGM shall retire from office but may be re-elected. There is currently no restriction on the number of terms served.

New trustees are appointed by existing Charity Trustees by way of a majority vote. New appointments are considered as a means to broaden the Board's skills, networks and perspective and can be appointed at any time.

Charity Trustees are not eligible to serve as an employee of the charity or receive any remuneration by the charity for carrying out his/her duties.

Organisational Structure

The organisation is comprised of Charity Trustees and Employees. They benefit from the input of MPS' Migrant Lived Experience Panel and Sounding Board.

The Charity Trustees have the power to appoint people to serve on the board and take decisions on changes to the constitution itself. They are also responsible for monitoring and controlling the financial position of the charity.

The Migrant Lived Experience Panel provides insight into the perspectives and experiences of migrants in Scotland across MPS work. It is composed of 10 members and balanced to reflect the diversity of migrant experiences. The Panel elects a representative to the Board of Trustees every 12 months. The Sounding Board provides expertise across a range of topics, including Scottish politics and public policy. The Migrant Lived Experience Panel and the Sounding Board feed into periodic review and strategic planning.

The organisation is managed by a Director, who is responsible for the day to day running. During the financial period, the charity appointed a part-time Senior Researcher. The organisation also contracted a part-time Research Assistant and two Research Associates to add capacity on projects related to its mission. Migration Policy Scotland offers a paid 'Diversity in Policymaking' internship programme for people from BAME groups as part of its commitment to racial justice.

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Report of the trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Affiliations:

Migration Policy Scotland has no political affiliations and is independent of government and any other organisation.

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Report of the trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Migration Policy Scotland
Charity Number:	SC050761
Registered and Principal Office:	Registered Office (UK) Ltd 5 South Charlotte Street Edinburgh EH2 4AN
Website Address	www.migrationpolicyscotland.org.uk/
Trustees	Christina Boswell (Chair) Grace McGill (Treasurer) Rachel Marangozov (Secretary) Nick Bibby
Other Trustees who served during the year	Rebecca Kay (resigned 25 April 2022)
Key Management Personnel	Sarah Kyambi (Director)
Independent Examiner	Anne Campbell Chartered Accountant, FCA Stripe Accountants Ltd 5 South Charlotte Street Edinburgh EH2 4AN
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG

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Report of the trustees

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

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

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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

Approved by the board on 26.05 2023 and signed on its behalf by:

DocuSigned by:

E44461551DB24EC1
Christina Boswell (Chair)

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF MIGRATION POLICY SCOTLAND

I report on the accounts of the charity for the year ended 28 February 2023 which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

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Anne Campbell FCA
Chartered Accountant
Stripe Accountants Ltd
Edinburgh
8 June 2023

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Statement of financial activities

		Unrestricted funds £	Restricted funds £	Year ended 28 February 2023 £	Restated (see note 12) Period 9 February 2021 to 28 February 2022 £
Income from:					
Donations and legacies	2	25,500	48,400	73,900	74,982
Charitable activities	3	3,425	-	3,425	300
Total Income		<u>28,925</u>	<u>48,400</u>	<u>77,325</u>	<u>75,282</u>
Expenditure on:					
Charitable activities	4	(32,858)	(47,899)	(80,757)	(50,894)
Total Expenditure		<u>(32,858)</u>	<u>(47,899)</u>	<u>(80,757)</u>	<u>(50,894)</u>
Net (expenditure)/income		<u>(3,933)</u>	<u>501</u>	<u>(3,432)</u>	<u>24,388</u>
Net movement in funds		<u>(3,933)</u>	<u>501</u>	<u>(3,432)</u>	<u>24,388</u>
Reconciliation of funds:					
Total funds brought forward		8,330	16,058	24,388	-
Total funds carried forward	10,11	<u><u>4,397</u></u>	<u><u>16,559</u></u>	<u><u>20,956</u></u>	<u><u>24,388</u></u>

The accompanying accounting policies and notes form part of these financial statements.

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

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Balance Sheet

	Note	2023 £	Restated (see note 12) 2022 £
Current assets			
Debtors and prepayments	8	7,645	-
Cash at bank and in hand		25,654	25,641
		33,299	25,641
Creditors: amounts falling due within one year	9	(12,343)	(1,253)
Net current assets		20,956	24,388
TOTAL ASSETS LESS CURRENT LIABILITIES		20,956	24,388
Funds			
Unrestricted funds: General	10	4,397	8,330
Restricted funds	10	16,559	16,058
		20,956	24,388
Total charity funds		20,956	24,388

Approved by the Board of Trustees on 26.05.23 2023 and signed on their behalf by:

DocuSigned by:

 Christina Boswell (Chair)
 Migration Policy Scotland SC050761

The accompanying accounting policies and notes form part of these financial statements

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Notes to the financial statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective in October 2019) – Charities SORP (FRS 102).

Migration Policy Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC050761. The address of the registered office is given on page 9.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Expenditure

Expenditure is recognised when a liability is incurred. Costs are allocated between categories on a direct basis. Irrecoverable input VAT is charged directly to the Statement of Financial Activities in the year it is incurred.

Charitable activities expenditure comprises those costs incurred by the charity in pursuit of its charitable objects and includes both the direct costs and support costs relating to these activities.

Support costs include central functions and have been allocated to cost categories on a direct basis.

Debtors

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

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Notes to the financial statements

1 Accounting policies (continued)

Creditors

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

Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose they are designated as a separate fund. Such designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to requirements as to their use, but still within the wider objects of the charity. The specific requirements as to use may either be declared by the donor or with the donor's authority, or be created through legal processes.

Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, trade debtors, other debtors and accrued income. Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held with banks.

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Notes to the financial statements

2 Donations and legacies

	Unrestricted funds General funds £	Restricted funds £	Year ended 28 February 2023 £	Restated (see note 12) Period 9 February 2021 to 28 February 2022 £
Donations	-	-	-	482
The Joseph Rowntree Charitable Trust	25,500	-	25,500	47,500
Paul Hamlyn Foundation	-	18,000	18,000	27,000
Scottish Government Event 1	-	7,000	7,000	-
Scottish Government Event 2 and 3	-	10,000	10,000	-
Scottish Government Event 4	-	6,000	6,000	-
The Scottish Council on Global Affairs	-	7,400	7,400	-
	<u>25,500</u>	<u>48,400</u>	<u>73,900</u>	<u>74,982</u>

Income from donations and legacies was £73,900 (2022 as restated: £74,982) of which £25,500 (2022 as restated: £47,982) was unrestricted general and £48,400 (2022 as restated: £27,000) was restricted.

3 Income from charitable activities

	Unrestricted funds General funds £	Restricted funds £	Year ended 28 February 2023 £	Restated (see note 12) Period 9 February 2021 to 28 February 2022 £
Honorarium	725	-	725	300
Consultancy	2,700	-	2,700	-
	<u>3,425</u>	<u>-</u>	<u>3,425</u>	<u>300</u>

Income from charitable activities was £3,425 (2022 as restated: £300). All income received during the year and the prior year was unrestricted general.

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4 Expenditure on

	Unrestricted funds General funds £	Restricted funds £	Year ended 28 February 2023 £	Restated (see note 12) Period 9 February 2021 to 28 February 2022 £
Charitable activities:				
Staff costs	21,237	23,577	44,814	35,561
Running costs	9,810	24,322	34,132	14,448
Governance costs				
External scrutiny services	720	-	720	500
Accounting services	300	-	300	-
Trustees' expenses	791	-	791	385
	32,858	47,899	80,757	50,894
	32,858	47,899	80,757	50,894

Expenditure on charitable activities was £80,757 (2022 as restated: £50,894), of which £32,858 (2022 as restated: £39,952) was unrestricted general and £47,899 (2022 as restated: £10,942) was restricted.

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

5 Net incoming resources

Net incoming resources are stated after charging:

	Year ended 28 February 2023 £	Restated (see note 12) Period 9 February 2021 to 28 February 2022 £
Amounts payable to Independent Examiner:		
External scrutiny services	720	500
Accountancy services	2,160	-
	2,880	500
	2,880	500

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6 Staff costs

	Year ended 28 February 2023 £	Restated (see note 12) Period 9 February 2021 to 28 February 2022 £
Salaries and wages	43,559	34,807
Social security costs	-	-
Pension costs	1,255	754
	44,814	35,561

No staff member earned more than £60,000 (excluding employer pension costs) (2022 as restated: none).

The Charity considers its key management personnel comprise the Director. The total employment benefits (including employer pension contributions) of the key management personnel were £32,136 (2022 as restated: £33,954)

The average number of staff employed during the year was 2 (2022 as restated: 1).

The charity operates a defined contribution pension scheme on behalf of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £1,255 (2022 as restated: £754).

7 Trustees

There was no trustees' remuneration in the current or prior year. £791 (2022 as restated: £385) was spent on trustees' expenses in relation to travel.

There were no other related party transactions in the current and prior year.

8 Debtors and prepayments

	2023 £	Restated (see note 12) 2022 £
Prepayments and accrued income	7,645	-
	7,645	-

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Notes to the financial statements

9 Creditors: amounts falling due within one year

	2023	Restated (see note 12) 2022
	£	£
Trade creditors	5,014	-
Accruals and deferred income	4,733	1,253
Taxation and social security	2,596	-
	12,343	1,253
	12,343	1,253

10 Movement in funds

2022/2023	Restated (see note 12) At 1 March 2022 £	Incoming resources £	Outgoing resources £	At 28 February 2023 £
Restricted funds				
Paul Hamlyn Foundation	16,058	18,000	(27,320)	6,738
Scottish Government Event 1	-	7,000	(7,000)	-
Scottish Government Event 2 and 3	-	10,000	(10,000)	-
Scottish Government Event 4	-	6,000	(3,579)	2,421
The Scottish Council on Global Affairs	-	7,400	-	7,400
	16,058	48,400	(47,899)	16,559
Unrestricted funds				
General funds	8,330	28,925	(32,858)	4,397
	24,388	77,325	(80,757)	20,956
Total funds	24,388	77,325	(80,757)	20,956

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Notes to the financial statements

10 Movement in funds (continued)

Restricted funds

Paul Hamlyn Foundation: Restricted funding to be expended to support Incorporating Lived Experiences of Migration into Migration Policy Scotland's Work.

Scottish Government Event 1: Labour Migration and the Scottish Economy – restricted funding to be expended on convenings and further research on labour migration in Scotland.

Scottish Government Events 2 & 3: EU Citizens and Windrush Events – restricted funding to be expended on two separate events focusing on: (a) EU Citizens in Scotland and (b) the Windrush Schemes in Scotland.

Scottish Government Event 4: Hong Kong BN(O) Event – restricted funding to be expended on an event on arrivals from Hong Kong in Scotland, including those arriving under the Hong Kong BN(O) visa route.

The Scottish Council on Global Affairs: research on migration as strategic response to rural depopulation. Mapping policy interventions and stakeholder engagement.

2021/2022 as restated (see note 12)	At 9 February 2021 £	Incoming resources £	Outgoing resources £	At 28 February 2022 £
Restricted funds				
Paul Hamlyn Foundation	-	27,000	(10,942)	16,058
	-	27,000	(10,942)	16,058
Unrestricted funds				
General funds	-	48,282	(39,952)	8,330
Total funds	-	75,282	(50,894)	24,388

Migration Policy Scotland
Financial statements for the year ended 28 February 2023

Notes to the financial statements

11 Analysis of net assets between funds

2022/2023	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	4,397	16,559	20,956
Net assets at 28 February 2023	<u>4,397</u>	<u>16,559</u>	<u>20,956</u>

2021/2022 as restated (see Note 12)	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	8,330	16,058	24,388
Net assets at 28 February 2022	<u>8,330</u>	<u>16,058</u>	<u>24,388</u>

12 Prior year adjustment

The accounts include restatement of the prior year figures as a result of the change in basis of preparation from the receipts and payments basis to the accruals basis. This has resulted in a net decrease in the surplus reported for the year ended 28 February 2022 of £1,253 due to the recognition of liabilities.

Reserves at 9 February 2021	£
Result for year ended 28 February 2022 as previously reported	-
Adjustment arising on change of basis of accounting	25,641
Result for year ended 28 February 2022 as restated	<u>£(1,253)</u>
	<u>24,388</u>