



## **Board Report and Audited Accounts of the Campaign for Freedom of Information in Scotland (CFoIS)**

16th September 2021 to 31st March 2022

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CFoIS is a Scottish Charitable Incorporated Organisation (SCIO) number SC051263.

# The Campaign for Freedom of Information In Scotland

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# **The Campaign for Freedom of Information In Scotland**

## **About CFoIS**

The Campaign for Freedom of Information in Scotland (CFoIS) was established in 1984 to improve public access to official information, to secure a legal right to access information and to enforce that right. The initiative came from the Scottish Consumer Council and was rooted in the belief in the right of people to find out about how they are governed and how their services are delivered.

CFoIS was formed to be part of the national Campaign for Freedom of Information. CFoIS was always run by its own Committee, operated its own bank account and provided accounts annually for inclusion in the audit of the national accounts. In July 2019, it was invited to operate independently and seized the opportunity.

On 16 September 2021, CFoIS was granted charitable status by the Scottish Charity Regulator (OSCR). CFoIS is now a single tier Scottish Charitable Incorporated Organisation (SCIO). Our charitable number is SC051263. This status allows that one of our Trustees can act as Chief Officer and receives payment for work done.

Our work has been delivered by the Board of Trustees and our Chief Officer from small grants and donations from trade unions and general donations.

## **Board of Trustees**

All trustees have been members of the Board for the full reporting period

Carole Ewart - Trustee/Chief Officer

Susan Coughtrie -Trustee

David Goldberg - Convenor

Derek Manson Smith - Treasurer

Mandy Reid - Secretary

## **Organisation Development**

Our relationship with the Campaign for Freedom of Information remains positive and collaborative as we manage our independent status. We have adopted Board policies since gaining our SCIO status to develop our good governance practice. We will continue to look to expand our Board members in the coming year to bring in additional skills and networks.

CFoIS appoints someone annually to carry out external scrutiny of our accounts, which are managed throughout the year by the Treasurer and reported on at each Board meeting.

CFoIS is registered with the UK ICO for Data Protection and GDPR compliance.

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## Finance

CFoIS accounts were incorporated within the CFoI audited accounts until 31st December 2018. In the first year of our independence from CFoI, our audited accounts ran for 15 months as CFoIS agreed its financial year should run from 1st April to 31st March to fit in with accountancy practice of many charities and voluntary organisations in Scotland. In the second year as an unincorporated organisation, our accounts ran from 5th April 2021 to 15th September 2021. These accounts are for 16th September 2021 to 31st March 2022 as an incorporated organisation – SCIO. Given the income and gross assets of CFoIS, the Board has confirmed that the accounts should be subject to independent examination as a form of external scrutiny to offer an assurance that nothing has been found that needs to be brought to the attention of readers of the accounts.

CFoIS has continued to benefit from the free use of a postal address in Glasgow City which has been provided by the Convener. Mail is processed and stored for the Campaign and phone calls are also taken and passed on by the administrative staff in the business space at no cost to CFoIS.

This financial year saw us use the second half of the UNISON Scotland grant money to complete the delivery of online training to members. We also received unrestricted donations from trade union branches which paid for ongoing work on promoting the enforceable right to information and the consequent benefit to the public of improving transparency and accountability which enables scrutiny.

## Work Programme

CFoIS continues to be overwhelmed by work and we deliver through paid and voluntary work. Our work is focused on four laws which provide enforceable access to information rights:

- the Freedom of Information (Scotland) Act 2002 (FoISA) – devolved matters
- the Freedom of Information Act 2000 (FoIA – reserved matters
- the Environmental Information (Scotland) Regulations 2004 (EIR(S)s)
- the Environmental Information Regulations 2004

CFoIS believes that access to information is a human right and an enabler of the equal enjoyment of human rights. Article 10 of the ECHR provides for the “right to form an opinion by receiving and imparting information and ideas” and the right is also contained in UN treaties which the UK has ratified such as UNCRC and ICCPR. CFoIS believes that FoI laws help deliver this right and therefore participates in several activities and networks which promote human rights in Scotland. During this period, CFoIS has made submissions on compliance with the human right such as on the UK’s performance on the International Covenant on Economic, Social and Cultural Rights to the Ministry of Justice, and to the UN Human Rights Council’s Universal Periodic Review of the UK.

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The pressure on FoISA rights from poor practice by some duty bearers, rights not keeping up to date with how many public services are delivered, practical problems with the legislation being 20 years old and limitations to the Scottish Information Commissioner's enforcement powers have persuaded CFoIS that legal reform is necessary and that has been, and continues to be, a focus of our work.

The inquiry by the Scottish Parliament's Public Audit and Post Legislative Scrutiny Committee on the Freedom of Information (Scotland) Act 2002 led to a critical report published in May 2020 which recommended reforms "... there is a clear need to improve the legislation, particularly in respect of the bodies that it covers and in relation to proactive publication." However no action was forthcoming. The report's numerous recommendations led to and informed the CFoIS decision to draft a Bill to reform FoISA, underpinned by extensive explanatory notes, which was published in January 2022. The project was funded by the Andrew Wainright Reform Trust (AWRT). The Bill was well received and led to a number of meetings with politicians from different political parties and meetings sought with a range of organisations. CFoIS worked to secure the support of an MSP to take forward as a member's Bill if it was not adopted by the Scottish Government.

Since 2017, the Government has pursued a strategy of operating "within the Freedom of Information (Scotland) Act 2002 rather than proposing significant changes to it, but adjusts the regime where it is necessary and sensible to do so. The Act must operate well for both members of the public and Scottish public authorities. We will keep the Act under review by promoting good practice within existing frameworks and considering extending coverage."<sup>1</sup> This is part of the Scottish Government's six FoI principles.

CFoIS continued to benefit from subscribing to the International Freedom of Information Advocates Network (FOIANet). This network has proven to be consistently valuable in learning from practice in other jurisdictions and understanding what works to ensure FoI rights remain robust.

## Profile and Publicity

CFoIS puts all of its information on its website at [www.cfois.scot](http://www.cfois.scot) We provide comment to journalists, issue news releases and speak at conferences, meetings and events to boost education on and awareness of transparency, accountability and scrutiny. In addition, CFoIS writes Blogs and opinion pieces such as articles published in the Journal of the Law Society in Scotland [Fol: rights needing a new law | Law Society of Scotland \(lawscot.org.uk\)](#) and Third Force News [Making FoI matter - TFN](#) in March 2022.

## Scottish Public Information Forum (SPIF)

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<sup>1</sup> [Guide to information published by the Scottish Government - gov.scot \(www.gov.scot\)](#)

# The Campaign for Freedom of Information In Scotland

CFoIS organises meetings of the Scottish Public Information Forum (SPIF). SPIF's remit is to 'enable the long-term effectiveness of the Freedom of Information (Scotland) Act 2002 (FoISA) and the Environmental Information (Scotland) Regulations 2004' (EIR(S)s). Its role is incorporated in the Scottish Government's Six FoI principles published in 2007: "Maintains effective relationships with the Scottish Information Commissioner and other key stakeholders – We ensure the effective operation of the Act by fostering and maintaining good working relationships on Freedom of Information with stakeholders such as other public authorities and the Scottish Public Information Forum."<sup>2</sup>

As a result of the pandemic, meetings switched to being online and this has continued as attendance has increased and enabled people to attend from all parts of Scotland. Meeting online also enables speakers to participate from different organisations and countries to share their learning, practice and campaigns which enriches debate and demonstrates the added value of SPIF to the FoI community in Scotland.

The standard two hour format for SPIF is the first section focuses on an issue addressed by various speakers and the second section is for 'business', to approve the minutes of the previous SPIF and hears reports from the Scottish Information Commissioner, the Scottish Government and CFoIS. Throughout the proceedings, participants are given the opportunity to ask questions Those in attendance are a mixture of FoI practitioners, lawyers, public servants, civil society and members of the public. SPIF continues to be an opportunity for rights holders and duty bearers to meet and discuss 'access to information' and share best practice. During this accounting period, SPIF was convened on two occasions and covered:

- COP26: its organisation in Glasgow and impact on climate change
- The Freedom of Information (Scotland ) (No 2) Bill - drafted by CFoIS and responses offered by various speakers.

SPIF meets every year to mark the annual 'International Right to Know Day' on 28<sup>th</sup> September and is promoted as part of civil society's global celebrations.

## Year Ahead

Work will be focused on building understanding and awareness of the FoISA Reform Bill and securing legal reform of FoISA at the Scottish Parliament. The opportunity of a Human Rights Bill for Scotland also affords an opportunity to promote FoI rights and duties. The Board continues to establish a firm financial base for the organisation from trusts and charitable funders in order to meet expectations and so we can continue to be agile in our responses to requests for information on the Bill, on the necessity of legal reform, to make information request on matters of public interest, to participate in government consultations and try to address a range of

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<sup>2</sup> Ibid

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enquiries on access to information rights. The Board also continues to build the supporter's base as part of our commitment to grow the organisation.

Approved by the Trustees and signed on their behalf

**David Goldberg, Convenor**

**DATE: 21<sup>st</sup> December 2022**

# The Campaign for Freedom of Information In Scotland

## Receipts and Payments Account

For the 5.5 months from 16<sup>th</sup> September 2021 to 31<sup>st</sup> March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Receipts from</b>				
Donations	2	600	5,000	5,600
Charitable Activities		<u>0</u>	<u>0</u>	<u>0</u>
Total Income		<u>600</u>	<u>5,000</u>	<u>5,600</u>
<b>Payments on</b>				
Charitable Activities	3	<u>216</u>	<u>6,033</u>	<u>6,249</u>
Total Payments		<u>216</u>	<u>6,033</u>	<u>6,249</u>
Net receipts/payments) before transfers		384	(1,033)	(649)
Transfers		0	0	0
Net Receipts		<u>384</u>	<u>(1033)</u>	<u>(649)</u>

The notes on pages 9 to 10 form part of these accounts.



# The Campaign for Freedom of Information In Scotland

## Statement of Balances

As at 31<sup>st</sup> March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Opening fund balance	5	0	1,033	1,033
Net receipts/(payments) for the year	5	384	(1,033)	(649)
Closing fund balances at 31 <sup>st</sup> March 22	5	<u>384</u>	<u>0</u>	<u>384</u>
Cash and bank balances at 31 <sup>st</sup> March 2022		<u>384</u>	<u>0</u>	<u>384</u>

Approved by the Trustees on 21<sup>st</sup> December 2022 and signed on their behalf by

**David Goldberg, Convenor**

The notes on pages 9 to 10 form part of these accounts.

# The Campaign for Freedom of Information In Scotland

## Notes to the Accounts

For the year ended 31 March 2022

### 1. Accounting Policies

#### *Basis of Accounting*

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### *VAT*

The charity is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

#### *Resources Expended*

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities.

### 2. Donations

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
UNISON Scotland	0	5,000	5,000
4 donations of £250 or less	600	0	600
	<u>600</u>	<u>5,000</u>	<u>5,600</u>

### 3. Charitable Activities

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Chief Officer Costs	148	5,577	5,725
Administration	68	0	68
Events	0	366	366
Website	0	90	90
	<u>216</u>	<u>6,033</u>	<u>6,249</u>

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## Notes to the Accounts

For the year ended 31 March 2022

### 4. Related party transactions

Carole Ewart as Ewart Communications was paid remuneration as Chief Officer of The Campaign for Freedom of Information in Scotland.

### 5. Funds

	Balance 31 March 2021 £	Receipts £	Payments £	Balance 31 March 2022 £
<b>Unrestricted Funds</b>	-	600	(216)	384
<b>Restricted Funds</b>				
Andrew Wainwright Reform Trust	1,033	-	(1033)	-
UNISON Scotland	-	5,000	(5,000)	-
	1,033	5,000	(6,033)	-
<b>Total Funds</b>	<b><u>1,033</u></b>	<b><u>5,600</u></b>	<b><u>(6,249)</u></b>	<b><u>384</u></b>

#### *Restricted funds:*

#### **Andrew Wainwright Reform Trust - December 2020 to November 2021**

1. Awareness Raising – produced four briefings
2. Demonstrate Fol in Practice CFoIS to submit 10 Fol requests to enable information to be brought into the public sphere.
3. Provide advice and guidance on reform of FoISA to the public as well as groups in the public, private and third sectors.
4. Draft and promote concrete proposals for the extension of FoISA to cover a wider range of bodies.
5. Increase public engagement, e.g. via the Scottish Public Information Forum.

#### **UNISON Scotland - February 2021 to December 2021**

1. Delivered 20 individual training sessions online to staff and to members.
2. Two courses advertised: an introduction to Fol and 'digging deeper'.
3. Providing leaflets and materials to participants.
4. Securing new disclosure of information through Fol requests.
5. To make a submission to the UN on Fol as a human right.

# **The Campaign for Freedom of Information In Scotland**

## **Independent Examiner's Report to the Trustees of The Campaign for Freedom of Information in Scotland**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2022 which are set out on pages 7-10.

### **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) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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

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 9 of the 2006 Accounts Regulations

have 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.

Name: Fiona Mackersie    BSc(SocSci) Accounting    Date: 23<sup>rd</sup> December 2022

**NOTE: A signed copy of these accounts has been submitted to OSCR.**