



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

**1<sup>st</sup> April 2023 to 31st March 2024**

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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

## 1. About CFoIS

The Campaign for Freedom of Information in Scotland (CFoIS) celebrated its 40<sup>th</sup> Anniversary in 2024. Established in 1984, it was inspired by the warnings in George Orwell's '1984' novel. CFoIS was the Scottish part of a UK wide initiative to set up an independent, rights focused organisation. The initiative came from the Scottish Consumer Council which believed in the right of people to find out about how they are governed and how their services are delivered. Since 1984, we have worked to improve public access to official information, to secure a legal right to access information and to enforce that right.

CFoIS has been associated with all FoI legal reform in Scotland and continues to focus on the importance of robust, enforceable access to information laws to deliver open and accountable government, public services and services of a public nature.

CFoIS holds charitable status, as a single tier Scottish Charitable Incorporated Organisation (SCIO), number is SC051263. This status permits one of our Trustees to act as Chief Officer and receives payment for work done, when funds allow.

During the last financial year, CFoIS has again relied on voluntary work by the Chief Officer to maintain momentum throughout the year.

### Board of Trustees

All trustees have been members of the Board for the full reporting period  
Carole Ewart - Trustee/Chief Officer who operates as the Director of CFoIS  
Susan Coughtrie -Trustee  
David Goldberg - Convenor  
Derek Manson Smith - Treasurer  
Mandy Reid - Secretary

### Organisation

CFoIS appoints an Independent Examiner 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.

CFoIS has continued to benefit from the free use of a postal address in Glasgow City which has been provided by the Chief Officer. 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.

CFoIS keeps Board policies under review to develop our good governance practice. We will seek to expand membership of our Board members in the coming year.

The Board agreed that Carole Ewart, Chief Officer, would continue to work for Katy Clark MSP for one half day per week from April to June 2023 to assist with the consultation on the reform of the Freedom of Information (Scotland) Act 2002 (FoISA). She was an employee of the Scottish Parliament and the role was non-party political. The role was an opportunity to share expertise in the public interest.

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## **Finance**

The CFoIS financial year runs from 1st April to 31st March to fit in with accountancy practice of many charities and voluntary organisations in Scotland. 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.

## **Financial Review**

In the period to 31 March 2024 the charity had receipts of £2,680 and payments of £5,262, giving a net deficit of £2,582. The deficit was due to the grant allocation from JRSST Charitable Trust being awarded in the financial year 2022/23 but the work was funded to carry on into the 23/24 financial year.

Total funds under management as at 31 March 2024 were £368 which were held as unrestricted funds.

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## 2. Performance of CFoIS

The work of CFoIS is in pursuit of our charitable objectives which are:

- The advancement of education
- The advancement of citizenship or community development
- The advancement of human rights, conflict resolution or reconciliation
- The promotion of equality and diversity.

The work of CFoIS is achieved through paid and voluntary work, focusing on five laws which provide enforceable access to information rights:

- Freedom of Information (Scotland) Act 2002 (FoISA) – devolved matters
- Freedom of Information Act 2000 (FoIA) – reserved matters
- Environmental Information (Scotland) Regulations 2004 (EIR(S)s)
- Environmental Information Regulations 2004
- Human Rights Act 1998

CFoIS believes that access to information is a human right and an enabler of the equal enjoyment of human rights.

### Reform of FoISA

CFoIS successfully completed the project funded by a grant from the JRSST Charitable Trust to fund work on its campaign to reform FoISA. We are grateful for this financial and organisational support.

In November 2023, the Scottish Government announced it would not bring forward legislation to reform FoISA. This was disappointing news. However it enabled Katy Clark MSP to progress with a member's Bill. In December 2023, CFoIS was delighted that Katy Clark was backed by sufficient MSPs, cross party, to secure permission from the Scottish Parliament to introduce a Members Bill. This was the culmination of several years campaigning work and engagement with politicians of all parties, civil society, trade unions, FoI practitioners and the Scottish Information Commissioner. This is an area of work which will dominate our time and we look forward to contributing to the content and publication of the Bill.

### Human Rights

CFoIS made a submission to the Scottish Government on its consultation on 'A Human Rights Bill for Scotland'. The focus for CFoIS was to share the lessons from FoISA and make recommendations for the Human Rights architecture in Scotland. The right to information was an important development but it was free enforcement by and the interventions powers of, the independent Scottish Information Commissioner which made the right powerful.

In January 2024, CFoIS submitted evidence to the Equalities and Human Rights Committee's inquiry on the 'impact of the COVID-19 pandemic. CFoIS emphasised that during a public health emergency, it is important that the public can equally access information from services funded by public money such as health, social care, education and housing. Also, that those bodies delivering public services or services of a public nature should be transparent and accountable. The submission highlighted the negative consequences of the patchwork of designation under FoISA

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that has emerged over the last 20 years such as private and third sector care homes are not designated for compliance under FoISA. The submission drew on previous briefings and a letter sent to each MSP arising from the Coronavirus (Scotland) Bill and the Coronavirus (Scotland) No 2 Bill.

During this period, CFoIS made a submission to the UN's Human Rights Committee on UK compliance with the International Covenant on Civil and Political Rights (ICCPR). The ICCPR is a key set of international human rights obligations which the UK has agreed to deliver domestically. Article 19 is the right to freedom of expression and to form an opinion by receiving and imparting information and ideas. The CFoIS submission was rooted in the belief that the equal enjoyment of all ICCPR rights necessitate a robust freedom of information regime which requires proactive as well as reactive publication of information.

In March 2024, CFoIS attended the hearing in Geneva and, along with other civil society organisations, met with the Committee to enable a dialogue on the practical enjoyment of rights.

The CFoIS Director serves on the steering group of the UK ESCR Network which promotes economic, social and cultural rights without discrimination across UK.

## **Scottish Public Information Forum (SPIF)**

CFoIS organises meetings of the Scottish Public Information Forum (SPIF). SPIF's role is listed in the Scottish Government's Six FoI principles published in 2007 as a route to fostering and maintaining good working relationships with stakeholders to ensure the effective operation of FoISA."

CFoIS continues to host meetings online to enable people to attend from all parts of Scotland and beyond. The Scottish Information Commissioner has agreed to provide inclusive communication for each meeting which is appreciated and reduces hurdles to equal participation.

During this accounting period, SPIF was convened on two occasions:

- 26<sup>th</sup> April 2023 on the topic 'Promoting the Right to Know, Equally'.
- On 28<sup>th</sup> September 2023 on legal reform of FoI rights and duties, and the different routes to deliver transparency, accountability and scrutiny.

Participants are given the opportunity to ask questions after the speakers and the second part of the meetings focus on reports and updates from the Scottish Information Commissioner, the Scottish Government and CFoIS. Those attending 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.

All meetings were advertised on the CFoIS website and Newsletter, on X, in the Newsletter of the Scottish Information Commissioner and via supporters.

## **SLAPPs**

CFoIS continued to participate in the campaign to end Strategic Lawsuits Against Public Participation (SLAPPs) which stifle informed debate and promote

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secrecy. The CFoIS Director participates in the UK Anti-SLAPP Working Group, and Scottish sub-group.

In May 2023, CFoIS made a submission to the Citizen Participation and Public Petitions Committee to support petition PE1975 to reform the law in Scotland relating to SLAPPs.<sup>1</sup> CFoIS noted that there have been commitments by the UK Ministry of Justice to amend the law in England so it is necessary to act and stop Scottish Courts being used instead. CFoIS made a further submission to the Committee in February 2024.

In June 2023, CFoIS attended the conference hosted by the University of Aberdeen's Anti-SLAPP Research Hub in Aberdeen to learn more about its work and why the law needs reformed.

## Collaboration

CFoIS continued to benefit from engaging with international colleagues. Through Access Info Europe we learn from and work with civil society organisations on key issues such as anti-corruption measures and the importance of public access to beneficial ownership registers.<sup>2</sup> Belonging to the International Freedom of Information Advocates Network (FOIANet) network has proven to be consistently valuable in learning from practice in other jurisdictions and understanding what works to ensure Fol rights remain robust.

## eCase Awards

CFoIS served on the judging panel for the second year of the eCase Awards<sup>3</sup> which celebrates and acknowledges the work of Fol practitioners. This involved a significant amount of extra work but has proven to be a positive and collaborative experience. The Director attended the Awards Ceremony and conference in Manchester in March 2024. The Awards celebrate best practice and inform CFoIS work going forward.

## 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. CFoIS was again invited to speak at the Annual Holyrood Fol Conference which was opened by speeches from the Minister for Parliamentary Business and the Scottish Information Commissioner.<sup>4</sup>

## Donations

CFoIS welcomed donations from trade unions, trade union branches and individuals which paid for ongoing work to promote the enforceable right to information, improve transparency and accountability. CFoIS depends on donations to fund its work and we encourage more people and organisations to support us.

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<sup>1</sup> [PE1975 Reform the law relating to Strategic Lawsuits Against Public Participation SLAPPs | Scottish Parliament Website](https://www.parliament.scot/pe1975-reform-the-law-relating-to-strategic-lawsuits-against-public-participation-slapps)

<sup>2</sup> <https://www.access-info.org/2022-11-23/open-bo-invalid-eu-court/>

<sup>3</sup> <https://www.ecase.co.uk/the-first-annual-ecase-foi-awards/>

<sup>4</sup> <https://events.holyrood.com/event/freedom-of-information-2022/>

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

## **Year Ahead**

The next year will focus on securing an FoI Reform Bill. This exciting opportunity takes place as CFoIS celebrates its 40<sup>th</sup> Anniversary in 2024. We hope the Bill will be complemented by legislation to outlaw the use of SLAPPs in Scotland.

CFoIS looks forward to the publication of the Scottish Government's Human Rights Bill for Scotland and will scrutinise the detail to ensure the powers include the right to an effective remedy in devolved matters when human rights are abused and duties unfulfilled. CFoIS will use FoISA as a blueprint for human rights delivery in Scotland.

CFoIS is also looking forward to the UN Convention on the Rights of the Child (Incorporation) (Scotland) Bill as we hope it will positively impact on children's access to information rights. A child is defined as a person under 18 yrs. Section 69 of FoISA already makes provision for children to access information which was a progressive initiative in 2002 and capitalised on parliamentary efforts to set up the office of a Children and Young People's Commissioner which happened in 2003.

CFoIS will continue to respond to requests for comment, agree to act as a speaker at events and participate in judging the Annual eCase FoI Practitioner Awards. We are keen to share our knowledge and practice to make Scotland's FoI law more robust and improve transparency, accountability and scrutiny.

A risk remains that lack of funding limits our work and impact at a time when there is a real opportunity of legislative reform. Lack of funding will limit our ability to capitalise on our knowledge, expertise and networks. Therefore the next year will require a focus on raising income through grants and donations.

**Approved by the Trustees and signed on their behalf**



**David Goldberg, Convenor**

**DATE: Agreed on 9<sup>th</sup> December 2024**



# The Campaign for Freedom of Information In Scotland

## 3. Receipts and Payments Account

For the 12 months from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Receipts from</b>					
Donations	2	2,680	0	2,680	4,813
Grants	3	0	0	0	7,500
Charitable Activities		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income		<u>2,680</u>	<u>0</u>	<u>2,680</u>	<u>12,313</u>
<b>Payments on</b>					
Charitable Activities	4	2,549	2,494	5,043	9,469
Governance Costs	4	<u>219</u>	<u>0</u>	<u>219</u>	<u>278</u>
Total Payments		<u>2,768</u>	<u>2,494</u>	<u>5,262</u>	<u>9,747</u>
Net receipts/payments) before transfers		(88)	(2,494)	(2,582)	2,566
Transfers		0	0	0	0
Net Receipts		<u>(88)</u>	<u>(2,494)</u>	<u>(2,582)</u>	<u>2,566</u>

The notes on pages 11 to 12 form part of these accounts.

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## 4. Statement of Balances

As at 31<sup>st</sup> March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Opening fund balance	6	456	2,494	2,950	384
Net receipts/(payments) for the year	6	(88)	(2,494)	(2,582)	2,566
Closing fund balances at 31 <sup>st</sup> March 24	6	<u>368</u>	<u>0</u>	<u>368</u>	<u>2,950</u>
Cash and bank balances at 31 <sup>st</sup> March 2024		<u>368</u>	<u>0</u>	<u>368</u>	<u>2,950</u>

Agreed by the Trustees on 9th December 2024 and signed on their behalf by



**David Goldberg, Convenor**

The notes on pages 11 to 12 form part of these accounts.

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## 5. Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 8 and 9 and the related notes on pages 11 to 12.

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


### Basis of Independent Examiner's statement

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

### Independent 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 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.



**Fiona Mackersie BSc (SocSci) Accounting**  
**30<sup>th</sup> November 2024**

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## 6. Notes to the Accounts

For the year ended 31 March 2024

### 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.

Governance costs are separately identified in the relevant note to the accounts.

### 2. Donations

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
UNITE	1,500	0	1,500	1,000
EIS	1,000	0	1,000	1,000
No donations greater than £250	0	0	1,350	1,350
8 donations of £250 or less	180	0	180	1,463
	<u>2,680</u>	<u>0</u>	<u>2,680</u>	<u>4,813</u>

### 3. Grants

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>JRSST Trust</b>	0	0	0	7,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>

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## 4. Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Chief Officer Costs	1,428	1,698	3,126	8,218
Travel	350	0	350	0
Administration	186	0	186	55
Governance Cost – preparation of Accounts & Independent Examiner Fee	219	0	219	278
Events	0	0	0	102
Press & Media Support	0	796	796	612
Website	585	0	585	482
	<u>2,768</u>	<u>2,494</u>	<u>5,262</u>	<u>9,747</u>

## 5. Related party transactions

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

## 6. Funds

	Balance 31 March 2023 £	Receipts £	Payments £	Balance 31 March 2024 £	Balance 31 March 2023 £
<b>Unrestricted Funds</b>	456	2,680	2,768	368	456
<b>Restricted Funds</b>					
JRSST Trust	2,494	0	2,494	0	2,494
<b>Total Funds</b>	<u>2,950</u>	<u>2,680</u>	<u>5,262</u>	<u>368</u>	<u>2,950</u>