

Romano Lav

Scotland · Charity number SC044474

Details

Known as	Friends of Roma Voice
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-12-03
Register	View on the OSCR register

Contact

Address 43 Nithsdale Street
Glasgow
G41 2PZ

Website romanolav.org

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the promotion of religious or racial harmony', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Romano Lav (Roma Voice) was established to challenge racism, discrimination, and disadvantage experienced by Roma communities in Glasgow. We have vast experience of working with Roma communities, knowledge of their needs, and a model of grassroots community empowerment. Steered by the voices of Roma communities, the principle of empowering Roma, and Roma youth and women in particular, underpins all of our work. Our core objectives are: • to support Roma communities to realise their rights, via grassroots community education programmes and campaigns. • to evidence social inequalities and barriers to realising rights, by co-producing large-scale community research led by Roma youth • to challenge inequalities, via evidence-based advocacy and targeted programmes • to facilitate Roma inclusion, by celebrating and promoting Roma culture • to create spaces for meaningful intercultural dialogue, thus fostering greater mutual understanding between Roma and the wider community

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin'

Objectives: The organisation's purposes are: (a) The prevention or relief of poverty among members of the Roma communities living in Scotland ("the Roma Communities"). (b) The advancement of citizenship and community development among the Roma Communities. (c) The advancement of the arts and culture, and in particular raising awareness, understanding and appreciation of Roma culture among the local communities in Scotland. (d) The advancement of public participation in sport, and with reference to encouraging members of the Roma Communities to participate in sports activities. (e) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the public at large (including members of the Roma Communities). (f) The advancement of education, and in particular supporting training and/or work experience for members of the Roma Communities with the object of improving their employability. (g) The promotion of racial harmony, and in particular seeking to address issues of prejudice and discrimination against members of the Roma Communities. (h) The promotion of equality and diversity, with a view to addressing social exclusion suffered by members of the Roma Communities. and (i) The relief of those in need among members of the Roma Communities, by reason of age, ill-health, disability, financial hardship or other disadvantage

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£163,790	£162,182	-	3
2024-03-31	£140,802	£130,205	-	3
2023-03-31	£147,950	£130,367	-	3
2022-03-31	£99,339	£89,271	-	2
2021-03-31	£77,917	£73,051	-	8

Romano Lav

Scotland - Charity number SC044474

Accounts

REGISTERED COMPANY NUMBER: SC044474 (Scotland)
REGISTERED CHARITY NUMBER: CS001323

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Romano Lav

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 20
Detailed Statement of Financial Activities	21 to 22

Romano Lav

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are:

- a) The prevention or relief of poverty among members of the Roma communities living in Scotland ("the Roma Communities");
- b) The advancement of citizenship and community development among the Roma Communities;
- c) The advancement of the arts and culture, and in particular raising awareness, understanding and appreciation of Roma culture among the local communities in Scotland;
- d) The advancement of public participation in sport, and with reference to encouraging members of the Roma Communities to participate in sports activities;
- e) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the public at large (including members of the Roma Communities);
- f) The advancement of education, and in particular supporting training and/or work experience for members of the Roma Communities with the object of improving their employability;
- g) The promotion of racial harmony, and in particular seeking to address issues of prejudice and discrimination against members of the Roma Communities;
- h) The promotion of equality and diversity, with a view to addressing social exclusion suffered by members of the Roma Communities; and
- i) The relief of those in need among members of the Roma Communities, by reason of age, ill-health, disability, financial hardship or other disadvantage; and such that, for the avoidance of doubt, the organisation may further the above purposes by providing financial and/or other support to organisation (whether incorporated or unincorporated) which pursue one or more of the above purposes and/or initiatives, projects and events which advance one or more of the above purposes.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Over the past year, Romano Lav has delivered a wide range of activities advancing our charitable aims of challenging the racism, discrimination and disadvantage experienced by Roma communities in Glasgow. Our work continues to be rooted in a youth-led, rights-based approach, with Roma young people and community members playing central roles in shaping, delivering and leading our programmes.

This reporting year marked a significant milestone for the organisation with the opening of Scotland and the UK's first Roma Cultural Centre. The centre has strengthened our ability to deliver consistent, accessible and high-quality activity, while providing a safe, welcoming and culturally affirming space for Roma people to gather, learn, organise and celebrate.

Across the year, our activities supported hundreds of Roma community members through cultural events, youth leadership programmes, wellbeing groups, participatory research, advocacy, training and direct support. Alongside this, we worked with partner organisations, schools and public bodies to improve understanding of Roma communities and promote inclusion.

**Report of the Trustees
for the Year Ended 31 March 2025**

Community Catalysts

Our Community Catalyst programme continued to support Roma young people to develop leadership skills, confidence and a strong understanding of their rights. We worked with young people across different stages of the programme, supporting them to deepen their learning and disseminate it within their communities and beyond.

Catalysts played leading roles in planning and delivering cultural events, campaigning activity and research. They co-planned and delivered a Festival of Social Action, curated film screenings and panel discussions, and supported public-facing conversations on housing, education and anti-racism. They also supported Living Rent's campaign for affordable housing, delivering speeches at public actions that drew directly on their rights-based learning and lived experience.

Several Catalysts undertook further skills development, including first aid training with the Scottish Ambulance Service. One young Roma woman progressed into a Trainee Community Worker role after three years in the programme, demonstrating the long-term leadership pathway the programme supports. Two Catalysts collaborated with the Glasgow Open Justice Centre and a local secondary school teacher to co-produce a scoping report on barriers to education for Roma children, contributing their lived experience to legal research and policy discussion. Another Catalyst was invited to speak at a Holocaust Memorial Day event in the Scottish Parliament.

The programme also supported creative responses to rising anti-Roma racism. Following a highly racialised incident affecting a Roma family in Leeds, Catalysts worked with a scriptwriter to develop a short film challenging hostile narratives. While the decision was taken not to release the film publicly due to safety concerns, the process enabled young people to apply their rights learning to real-world events and develop reporting and storytelling skills.

Romano Lav

Report of the Trustees for the Year Ended 31 March 2025

Cultural calendar of events

International Roma Day

International Roma Day has been celebrated annually in Govanhill since 2014 - the day celebrates Roma culture while raising awareness of the issues Roma people continue to face.

This year's celebration was one of our largest to date. Roma young people from the Community Catalyst programme and Community Renewal Rom Romeha delivered powerful speeches rooted in their human rights learning, alongside invited speakers. Around 200 people took part in the parade through Govanhill, followed by a celebration attended by over 300 people, featuring traditional food, music and dancing. The event was co-planned with Community Renewal [REDACTED].

Roma Genocide Memorial Day

We commemorated Roma victims of the Holocaust on 2 August, holding the ceremony at the Roma Cultural Centre for the first time before processing to Queen's Park to visit the Roma Genocide memorial stone installed in 2019. Around 50 people attended, including Roma and non-Roma community members. The programme included a film screening, speeches, poetry and music, with Roma young people leading key elements of the event and linking historical persecution to contemporary human rights.

St Nicholas Day

St Nicholas Day remains a central part of our cultural calendar. This year marked the first celebration hosted at the Cultural Centre. Over 200 children and their families attended, with each child receiving a gift. Using our community vehicle, staff also delivered presents to families unable to attend events, bringing the total number of children reached to 246.

The Roma Cultural Centre

After more than ten years of community-based work, Romano Lav realised a long-held goal with the opening of Scotland's first Roma Cultural Centre. The centre houses exhibitions celebrating Roma culture and a growing community archive produced by and for the community. It also functions as a community hub, offering vital social and recreational space and supporting a range of activities.

The centre was launched in June 2024 with a celebration attended by approximately 120 people, featuring film, live music, dancing and speeches from invited guests including Turner Prize-nominated Romani artist Delaine Le Bas and our founder [REDACTED].

Since opening, the centre has enabled improved delivery across all areas of our work. It has supported stronger participation, increased dignity and privacy for wellbeing activities, deeper community ownership, and greater inter-community cohesion. The space has already become a focal point for Roma identity, pride and collective action.

Women's wellbeing and International Women's Day programme of events

We continued our programme of wellbeing and empowerment activities for Roma women, providing safe, supportive and culturally affirming spaces focused on mental wellbeing, confidence-building and social connection. Activities included regular wellbeing sessions as well as an expanded programme of events to mark International Women's Day.

Romano Lav

Report of the Trustees for the Year Ended 31 March 2025

This year, International Women's Day developed into a series of interconnected events celebrating Roma women, addressing gendered discrimination, and promoting human rights through creative and accessible approaches. Activities included a wellbeing event, a young women's empowerment workshop, a film screening, and a Roma-led fashion show hosted at the Roma Cultural Centre.

A central feature of the programme was Romane Phenia Sar Jag Phabol ("Roma Sisters are the Burning Fires"), a fashion show created in response to the increasing demonisation of Roma women, particularly those wearing traditional dress in public and online. The event sought to counter harmful stereotypes by centring pride, visibility and celebration.

The show was entirely Roma-led and brought together 25 Roma women and girls as models, supported by friends, family and the wider community. Traditional dress was presented as a source of cultural pride and identity. Human rights education was woven throughout the programme in accessible ways, with references to specific articles of the Human Rights Act and speeches delivered by Roma young leaders highlighting equality, dignity and empowerment.

The impact of the programme was multi-layered. Young women gained confidence and visibility, older women engaged for the first time with rights-based learning, and staff and volunteers developed new skills in curatorial and archival practice. Informal learning took place backstage, with intergenerational conversations around rights, culture and shared experience.

Across the wider wellbeing programme, women consistently reported increased confidence, reduced isolation and improved mental wellbeing. The availability of the Cultural Centre significantly improved dignity, privacy and comfort, enabling women from different Roma communities to participate together and strengthening social cohesion.

Men's wellbeing groups

We continued to deliver wellbeing groups for Roma men, focusing on peer learning, ESOL, cooking and social connection. These sessions brought together men from different Roma communities and supported integration, confidence-building and mutual support. The programme benefited from the involvement of a university student placement, which strengthened delivery capacity while supporting skills development for staff and volunteers.

Participatory Action Research

Building on a long-standing partnership with The Poverty Alliance, Romano Lav continued to deliver Participatory Action Research (PAR) that places Roma lived experience at the centre of evidence-building, learning and action. This work supports Roma community members, particularly young people, to develop research skills while generating robust, rights-based evidence to influence policy and practice.

During the year, Roma community researchers worked alongside The Poverty Alliance to investigate issues relating to housing and the local environment, areas consistently identified by the community as major barriers to rights-realisation. Four young Roma researchers received training and ongoing support in human rights, research methods, policy engagement and communications. Using a participatory, rights-based approach, the researchers designed and delivered surveys and interviews with Roma residents in Govanhill, engaging 45 community members.

The research explored lived experiences of housing conditions, overcrowding, insecurity, landlord practices and the impact of environmental conditions on wellbeing. Researchers were supported to analyse findings collectively and to situate personal experience within wider structural and human rights frameworks, strengthening their understanding of how inequalities are produced and maintained.

Romano Lav

Report of the Trustees for the Year Ended 31 March 2025

Beyond data collection, the PAR process has been equally focused on learning, confidence-building and routes to influence. Roma researchers have been working with The Poverty Alliance to identify MSPs, councillors and other stakeholders to share findings and advocate for change. This has supported young people to see how their knowledge and experience can contribute directly to policy conversations, and to develop the confidence to engage with decision-makers.

Community archive, heritage and education work

We continued to develop our community archive and cultural heritage work, with a strong focus this year on ethical reflection, skills development and education. Staff and community members undertook archive training to strengthen our approach to collecting, preserving and sharing Roma histories in ways that are safe, community-led and responsive to the current climate of rising racism.

Roma young people participated in storytelling workshops, building skills in documenting and creatively sharing cultural heritage. Archive material also featured in school-based learning and cultural events, supporting Roma children and young people to see their history and culture valued in educational settings.

A key piece of this work was our ongoing collaboration with [REDACTED] on community storytelling and cultural education. Working with pupils and their families, we supported the collection of traditional stories and folktales shared across generations. This resulted in the publication of the community folktales book *We Tell Stories: The Chicken King and Other Tales*, which celebrates the rich oral storytelling traditions of Roma and other communities in Govanhill.

The project created opportunities for children to see their family stories reflected in print, strengthening cultural pride and intergenerational connection. It also supported teachers and pupils to engage with Roma culture in a positive and meaningful way, contributing to greater understanding and inclusion within the school community.

The book and wider storytelling work have since been used as cultural resources within our programmes and shared with visiting artists and partners, reinforcing the role of storytelling as a powerful tool for cultural visibility, education and community cohesion.

CineRoma Film Festival 2024

In August 2024, Romano Lav co-curated the **second edition of CineRoma**, the UK's first Roma film festival, in partnership with **Offline Cinema** (formerly known as GAMIS). CineRoma is a three-day festival showcasing a diverse range of films **made by and featuring Roma people**, exploring themes such as self-perception, identity, history and systems of power. The festival was co-curated with Roma young people, enabling them to shape screening choices and contribute to programme development, strengthening their creative and cultural leadership. The opening film screening featured *Carmen, No Fear of Freedom*, a powerful documentary about Roma women's activism and freedom, paired with collaborative work from the Romano Lav-led Roma Youth Filmmaking Group. This festival provided a unique platform for Roma voices in cinema and deepened community engagement with film as a medium for cultural expression and rights-based storytelling.

Romano Lav

Report of the Trustees for the Year Ended 31 March 2025

Community vehicle

Acquiring our first community vehicle has been transformative for the organisation and the community we serve. It has removed a long-standing barrier to participation by enabling free transport to cultural events, wellbeing activities and days out. The vehicle has supported school engagement, enabled musicians and dancers to travel with equipment, facilitated delivery of furniture and essential items, and allowed staff to deliver Christmas gifts to families unable to attend events.

Unexpectedly, the vehicle has also become a vital link for Roma communities outside Govanhill, including supporting participation from the Polish Roma community in Clydebank and assisting families at times of bereavement. Overall, it has reduced isolation, strengthened inclusion, and made delivery of our work more efficient and accessible.

FINANCIAL REVIEW

Financial review

Total income received in the year was £163,790 (2024:£140,802) which mainly consisted of grant awards, whilst expenses were £162,182 (2024: £130,205) resulting in an accounting surplus of £1,608 (2024: £10,597). Total funds at the balance sheet date were £49,253 (2024 :£47,645) consisting of £28,480 (2024:£45,533) unrestricted funds and £20,773 (2024:£2,112) restricted funds. The balance of restricted balance funds are monies received before our year end for specific charitable activities, which will be spent in subsequent accounting period.

Reserves policy

The trustees continue to closely monitor the Charity's finances, with the agreed policy objectives of securing the future of the Charity's work and projects by establishing a working reserve to provide at least 3 months full operational costs, and maximising funds available to promote and support the Roma communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Romano Lav ('the charity') is a recognised Scottish Charitable Incorporated Organisation (SCIO) (No. SC044474, governed by its Memorandum and Articles of Association. The company was registered with OSCR on 3 December 2013.

Recruitment and appointment of new trustees

The trustees are Scottish Charitable Incorporated trustees for the purposes of charity law. The Memorandum and Articles of Association contain clear and specific guidelines that outline the processes and procedures for the appointment of the trustees.

Induction and training of new trustees

New members of the Board are provided with an initial information pack containing: previous minutes of Board Meetings and literature associated with the business of the charity. The Trustee's receive appropriate training by attendance at development days and Governance training.

Romano Lav

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Trustees of the charity have devolved to the operations responsibility to develop, maintain and report on a Risk Register for the organisation in order to ensure:

- Regular review of the risks that the organisation may face (at least quarterly)
- The establishment of systems and procedures to mitigate identified risks
The implementation of procedures designed to minimise any potential impact on the charity should
- those risks materialise

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC044474 (Scotland)

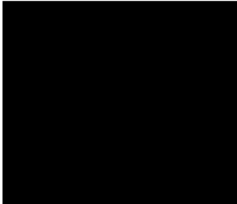
Registered Charity number

CS001323

Registered office



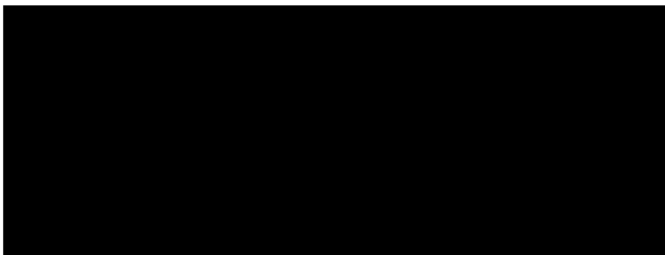
Trustees



Independent Examiner

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Approved by order of the board of trustees on 18 December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Romano Lav**

I report on the accounts for the year ended 31 March 2025 set out on pages nine to twenty.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

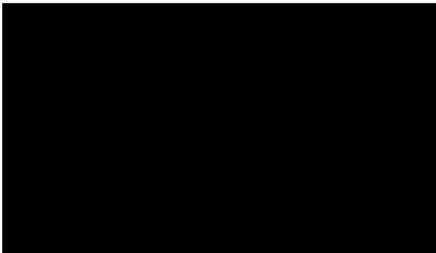
Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



The Institute of Chartered Accountants in England and Wales

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

18 December 2025

Romano Lav

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,030	-	15,030	17,316
Charitable activities					
Charitable Activities		34,501	109,900	144,401	123,486
Other trading activities	2	4,359	-	4,359	-
Total		<u>53,890</u>	<u>109,900</u>	<u>163,790</u>	<u>140,802</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		<u>70,943</u>	<u>91,239</u>	<u>162,182</u>	<u>130,205</u>
NET INCOME/(EXPENDITURE)		(17,053)	18,661	1,608	10,597
RECONCILIATION OF FUNDS					
Total funds brought forward		45,533	2,112	47,645	37,048
TOTAL FUNDS CARRIED FORWARD		<u><u>28,480</u></u>	<u><u>20,773</u></u>	<u><u>49,253</u></u>	<u><u>47,645</u></u>

The notes form part of these financial statements

Romano Lav

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	11,908	10,573	22,481	10,040
CURRENT ASSETS					
Cash at bank		18,661	10,200	28,861	39,861
CREDITORS					
Amounts falling due within one year	7	(2,089)	-	(2,089)	(2,256)
		16,572	10,200	26,772	37,605
NET CURRENT ASSETS					
		28,480	20,773	49,253	47,645
TOTAL ASSETS LESS CURRENT LIABILITIES					
		28,480	20,773	49,253	47,645
NET ASSETS					
		28,480	20,773	49,253	47,645
FUNDS					
Unrestricted funds	9			28,480	45,533
Restricted funds				20,773	2,112
				49,253	47,645
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

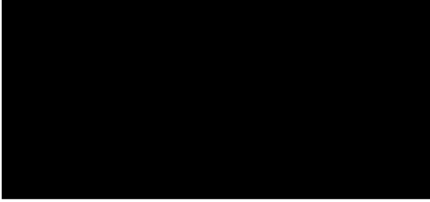
The notes form part of these financial statements

Romano Lav

**Balance Sheet - continued
31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2025 and were signed on its behalf by:



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The financial statements have also been prepared in accordance with the Charities Accounts(Scotland) Regulations Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods

Income

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

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

Income from government and other grants, whether "capital" 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 received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs (which are included as a component of support costs (in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - over the term of the lease

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going Concern

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. The trustees are satisfied that funding for 2023-24 is adequate to ensure the viability of the charity. Consequently, the Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognized in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investment with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Provisions

Provisions are recognised where a legal or constructive obligation has been incurred which will probably lead to an outflow of resources that can be reasonably estimated. Provisions are recorded for the estimated ultimate liability that is expected to arise, taking into account the time value of money where material.

A contingent liability is disclosed where the existence of the obligation will only be confirmed by future events, or where the amount of the obligation cannot be measured with reasonable reliability. Contingent assets are not recognised but are disclosed where an inflow of economic benefits is probable.

Romano Lav

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Venue Hire	4,359	-
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	17,635	-
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,316	-	17,316
Charitable activities			
Charitable Activities	38,240	85,246	123,486
Total	<u>55,556</u>	<u>85,246</u>	<u>140,802</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	32,184	98,021	130,205
NET INCOME/(EXPENDITURE)	23,372	(12,775)	10,597
RECONCILIATION OF FUNDS			
Total funds brought forward	22,161	14,887	37,048

Romano Lav

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	45,533	2,112	47,645
	<u> </u>	<u> </u>	<u> </u>

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	10,040	-	-	10,040
Additions	19,882	8,695	1,499	30,076
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	29,922	8,695	1,499	40,116
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
Charge for year	14,961	2,174	500	17,635
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 March 2025	14,961	6,521	999	22,481
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	10,040	-	-	10,040
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	1,489	1,656
Accruals and deferred income	600	600
	<u> </u>	<u> </u>
	2,089	2,256
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	28,000	28,000
Between one and five years	28,000	56,000
	<u>56,000</u>	<u>84,000</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	45,533	(17,053)	28,480
Restricted funds			
Equality and Human Rights Fund	-	6,817	6,817
Awards for All	2,112	(2,112)	-
St Nicholas Care fund	-	863	863
Clothworker's Foundation	-	6,823	6,823
Foundation Scotland	-	2,520	2,520
The Robertson Trust	-	3,750	3,750
	<u>2,112</u>	<u>18,661</u>	<u>20,773</u>
TOTAL FUNDS	<u>47,645</u>	<u>1,608</u>	<u>49,253</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,889	(70,942)	(17,053)
Restricted funds			
Equality and Human Rights Fund	73,598	(66,781)	6,817
Awards for All	-	(2,112)	(2,112)
Seven Friends foundation	1,320	(1,320)	-
St Nicholas Care fund	2,077	(1,214)	863
TC Young	3,050	(3,050)	-
Amnesty International	4,981	(4,981)	-
Clothworker's Foundation	15,000	(8,177)	6,823
Foundation Scotland	4,875	(2,355)	2,520
The Robertson Trust	5,000	(1,250)	3,750
	<u>109,901</u>	<u>(91,240)</u>	<u>18,661</u>
TOTAL FUNDS	<u><u>163,790</u></u>	<u><u>(162,182)</u></u>	<u><u>1,608</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	22,161	23,372	45,533
Restricted funds			
Wellbeing	9,892	(9,892)	-
The National Lottery	1,054	(1,054)	-
Sported	500	(500)	-
Glasgow City Council (Let's Grow Together)	3,441	(3,441)	-
Awards for All	-	2,112	2,112
	<u>14,887</u>	<u>(12,775)</u>	<u>2,112</u>
TOTAL FUNDS	<u><u>37,048</u></u>	<u><u>10,597</u></u>	<u><u>47,645</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,556	(32,184)	23,372
Restricted funds			
Wellbeing	-	(9,892)	(9,892)
Equality and Human Rights Fund	73,598	(73,598)	-
The National Lottery	-	(1,054)	(1,054)
Sported	-	(500)	(500)
Glasgow City Council (Let's Grow Together)	-	(3,441)	(3,441)
Awards for All	8,648	(6,536)	2,112
Scottish Government (DHNB)	3,000	(3,000)	-
	<u>85,246</u>	<u>(98,021)</u>	<u>(12,775)</u>
TOTAL FUNDS	<u>140,802</u>	<u>(130,205)</u>	<u>10,597</u>

GCVS Well-being Fund - to fund a 14 week well-being programme for Roma women centred around mental well-being, craft based skill building and togetherness. A booklet detailing the outcomes of the project will also be produced, as well as a community fashion show to celebrate the achievements of the women. Activity took place in the following financial period.

Equality and Human Rights Fund - our core funding following the end of the PEC fund. Main events funded in this period were St Nicholas Day and International Women's Day. Main activity funded in this period was the first phase of our rights-based community education programme (recruitment of 12 Roma young people, liaison with 8 partner organisations and individuals to produce the programme, which ran for 8 weeks) and outreach work around COP 26.

The National Lottery Fund - to provide support to families most affected by the cost of living crisis. Alongside cash and vouchers being distributed to these families, a weekly baby supplies delivery service to 40 families over a 14 week period. The fund helped 1190 people.

Sported Fund - to support young people get more involved in football.

Glasgow City Council (Let's Grow Together) Fund - to fund the creation of planters and equipment to allow local Roma people to grow their own fruits and vegetables, as well as provide growing opportunities for community members outside our space.

Awards for All - to empower young Roma people to participate in creating a short film and co-curating a Roma film festival.

Scottish Government (DHNB) - to support young people with travel costs to attend the annual Dikh He Na Bister conference in Krakow, Poland to participate in learning about the Roma Genocide and Human Rights.

Romano Lav

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

11. RELATED PARTY TRANSACTIONS

No trustees received remuneration or expenses in the year to 31 March 2024 (2023 - £nil)

12. LIABILITY OF MEMBERS

The charity is a SCIO and has no share capital. The members do not have any liability in the event of winding up.

Romano Lav

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,030	17,316
Other trading activities		
Venue Hire	4,359	-
Charitable activities		
Grants	144,401	123,486
Total incoming resources	163,790	140,802
 EXPENDITURE		
Charitable activities		
Wages	57,843	45,943
Staff Travel	-	185
External Staff	600	4,897
Interpreting	95	100
Materials	3,144	1,312
Venue Hire	1,163	1,114
Community Activities	19,482	20,437
Volunteer Expenses	728	757
Rent and rates	28,048	14,060
Insurance	1,084	389
Stationery	715	511
Office Sundries	642	858
Board Staff Training & Development	1,193	810
Payroll Maintenance	1,035	373
Support Workers	-	5,292
Bank Charges	116	142
Website/IT	490	468
Telephone/Internet	674	353
Staffing	10,701	12,888
Grant payments	-	1,093
Donations	50	750
External Facilitation	4,496	6,558
Catering	5,052	1,881
Emergency payments	300	8,134
Motor expenses	2,080	-
Professional Fees	3,916	-
Carried forward	143,647	129,305

This page does not form part of the statutory financial statements

Romano Lav

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
Charitable activities		
Brought forward	143,647	129,305
Improvements to property	14,961	-
Motor vehicles	2,174	-
Computer equipment	500	-
	<u>161,282</u>	<u>129,305</u>
Support costs		
Governance costs		
Independent examiner	900	900
	<u>162,182</u>	<u>130,205</u>
Total resources expended		
	<u>1,608</u>	<u>10,597</u>
Net income		

This page does not form part of the statutory financial statements