

Engender  
(A company limited by guarantee)

Report and financial statements  
Year ended 31 March 2023

Charity no. : SC029053  
Company no. : SC286639

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## Report of the directors

The directors present their report together with the financial statements for the year ended 31 March 2023.

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the directors. The directors serving during the year and since the year end are detailed on page 9.

### OBJECTIVES AND ACTIVITIES

#### Mission

Engender is Scotland's feminist membership organisation. We have a vision for a Scotland in which women and men have equal opportunities in life, equal access to resources and power, and are equally safe and secure from harm.

We have worked in Scotland for over 25 years to advance equality between women and men, producing research, lobbying decision makers and empowering women to campaign for change.

We seek to increase women's power and influence; make visible the impact of sexism on women and on Scotland's social, economic and political development; and support people, organisations and our government to make equality a reality.

Engender works to build a clear picture of women's lives. We do this through research, including participatory research and engagement; and by advocating for public bodies and other organisations to gather and analyse data on men and women's different experiences.

#### Aims and objectives of the organisation

- To advance the education of the general public about matters relating to the relative position of men and women in Scottish society
- To promote the equality of women with men
- To relieve poverty among women
- To promote, encourage and facilitate the activities of charities and charitable activities and work with women in Scotland and elsewhere.

### ACHIEVEMENTS AND PERFORMANCE 2022-2023

Engender has continued its feminist policy work; advocating for gender-sensitive legislation, policy and programmes, and making the case for an intersectional approach to women's equality.

#### With funding from the Scottish Government (Equality and Human Rights Fund)

Engender has produced analysis of emerging gender-related policy and legislation, alongside responses to consultations, calls for evidence, and parliamentary briefings. Where data allows, we have aimed to take an intersectional approach. These have been widely disseminated to Engender members and other stakeholders, including policymakers, elected representatives and intermediary and advocacy organisations. These policy materials allow for a greater understanding of the need for gender analysis to be applied to policy areas and of the gendered implications of public policy for women, and women's equality.

## Report of the directors

### **ACHIEVEMENTS AND PERFORMANCE 2022-2023 (continued)**

The combined aftermath of the covid pandemic and the cost-of-living crisis has played a prominent role in our policy work as we sought to highlight the gendered implications. We produced a report, 'Women and the cost of living: a crisis of deepening inequality', which sets out the wide ranging and intersectional ways in which women are disproportionately impacted. We also briefed parliamentarians and submitted evidence to the Finance Committee's pre-budget scrutiny.

The Scottish Parliament's Gender Audit was published, providing detailed recommendations for actions to better integrate gender into parliamentary ways of working. Engender was a member of the Scottish Parliament Gender Audit Board that helped develop these recommendations.

We co-ordinated a 'shadow report' to the UN Committee on Economic, Social and Cultural Rights, feeding into the Committee's current examination of the UK Government which was signed by twenty organisations. It provided gender analysis of a breadth of devolved human rights issues across the articles of the Convention and was signed by twenty organisations. In March 2023, we gave oral evidence at the pre-sessional working group with civil society organisations and human rights institutions.

We continued our advocacy for the incorporation of CEDAW into Scots Law in the proposed Human Rights Bill. We sit on the Scottish Government's Bill Advisory Board. The UK's examination by the CEDAW committee is now likely to begin in 2024.

Following a buffer zones consultation and an abortion summit, we convened a meeting on abortion advocacy with women's, equalities, human rights and abortion care organisations.

We attended the Scottish Abortion Providers Conference in February and have been meeting with partners such as Abortion Rights Scotland, Back Off Scotland and BPAS to progress this and discuss joint advocacy work.

We also submitted a briefing to the Scottish Parliament Citizen Participation and Public Petitions Committee ahead of their consideration of a petition on decriminalisation and wrote a joint letter to the new First Minister, welcoming commitments set out in the leadership contest and highlighting other key priorities.

We launched our report *Enough is Enough: Tackling Workplace Sexual Harassment in Scotland* which was partially funded by Rosa Fund for Women. We integrated our recommendations into our advocacy work and as a result, were invited to be a member of a new Scottish Government working group to develop a definition of sexual harassment for schools.

We engaged extensively with the Scottish Government's review of the Public Sector Equality Duty (PSED). We provided detailed input to the consultation on reforming the Scottish Specific Duties, co-ordinated a joint response signed by 26 equality and human rights organisations, and produced draft regulations in collaboration with Professor Nicole Busby at Glasgow University. We met the Minister for Equalities, along with Close the Gap and the Coalition for Racial Equality and Rights, to advocate for improvements around PSED, and have raised PSED in other ministerial meetings. We raised potential improvements for process

## Report of the directors

### **ACHIEVEMENTS AND PERFORMANCE 2022-2023 (continued)**

and the proposals with the Equalities, Human Rights and Civil Justice Committee of the Scottish Parliament.

Our communications and engagement team works to increase the profile of women's equality within public discourse. We work in partnership with equalities organisations to highlight intersectional issues and multiple discrimination and engage with media, women's organisations, and individual women to promote our analysis of women's equality and rights and our calls for change.

Engender has several communications channels that we use to share accessible information about our detailed policy work, including regular newsletters and use of social media. During this period, we produced a further four episodes of the 'On the Engender' podcast - highlighting issues of key importance to women's equality in Scotland and offering opportunities for in-depth examination of feminist issues.

We also published 50 blog posts, which covered a huge range of issues and featured contributions from prominent feminists and experts by lived experience.

We held online events, including a consultation event for women carers, a collaborative event with Back Off Scotland about taking steps towards establishing buffer zones in Scotland, and our AGM focusing on the cost-of-living crisis.

As a result of our communications and engagement work, more people in Scotland are aware of issues of women's inequality and specific policy areas. Issues of importance to women from marginalised communities have been highlighted and women from marginalised communities had their work published.

### **With funding for Gender Equal Media Scotland (Scottish Government)**

Engender received funding to develop an Equal Media and Culture Centre which will initially focus on research and monitoring work, providing a strong foundation for evidence-based interventions and initiatives to address equality within Scotland's media and cultural industries.

The objectives of the Equal Media and Culture Centre are:

- To promote cultural, social and economic parity within Scotland's media and cultural landscape through partnerships and evidence-based understanding of equality & diversity.
- To play 'critical friend' to institutions, holding them accountable for practices & policies which sustain gender inequality, and support collaborative campaigns.
- To provide leverage for campaigns, consultations and opportunities for training and education through data collection and research on Scottish media.
- To provide spaces for innovative dialogues around gender equality in Scottish media through events, consultations, online blogs and publications.

### **With funding for the Equal Representation in Politics Project (Scottish Government)**

The Equal Representation in Politics Project aims to help create a Scotland where our elected representatives truly reflect the diversity of the population – with particular attention to increasing the representation of women in all their diversity.

## Report of the directors

### **ACHIEVEMENTS AND PERFORMANCE 2022-2023 (continued)**

The project seeks to create change through encouraging political parties to recognise the pivotal role they have in shaping who is able to access politics and ultimately who is able to become an elected representative.

A key focus is on promoting access to the Equal Representation in Politics Toolkit, a set of self-assessment resources available online and as an app to support political parties to review and enhance practice around Equality, Diversity and Inclusion. It was created by organisations from across the equalities sector in Scotland who together form the Equal Representation Coalition, and originally launched in 2018.

2022 was a very successful year for the Equal Representation project at Engender. As well as our work supporting access to the Equal Representation in Politics Toolkit, we have also been able to work with partners on new areas of work in support of the project's aims. This has included contributing to the work of Scottish Government and the Scottish Parliament in areas such as understanding barriers to participation in politics and candidate diversity. In addition, we have continued to build the profile of our equal representation work and have cultivated relationships with partners in the field, ensuring that we are well-placed to identify new opportunities as they arise, in response to an ever-changing political landscape.

In September 2022 we launched the Making It Happen For 2027: Transforming Local Democracy for Women campaign in partnership with ElectHer and Women 50:50, which focuses on the lack of gender equality within local democracy in Scotland.

### **With funding from the Scottish Government (Delivering Equally Safe)**

Engender received funding to work with Scottish Women's Aid and Rape Crisis Scotland to develop an evidence-base for translating primary prevention from an ambition into meaningful and specific change in non-justice policy domains. This work will result in a credible theory of change for how we take a primary prevention approach to eradicating men's violence against women in Scotland.

In the first phase of the project, external researchers produced a report based on participatory research which engaged a total of 40 women with lived experience of men's abuse in 10 group or individual workshops in which they discussed their ideas for preventing men's abuse. The findings from this research have helped to identify the ways in which areas of public policy interact with women's experiences of men's violence and abuse. These findings are now being mapped against existing Scottish Government policies and strategies to identify gaps in them which are enabling gender inequality and violence against women. This work will help us demonstrate the need for embedding primary prevention into all areas of public policy.

To support this work, we have also established an Expert Group on Primary Prevention made up of VAWG organisations Amina, Close the Gap, Scottish Women's Aid, Rape Crisis Scotland, the Women's Support Project and Zero Tolerance. The purpose of the Expert Group is to develop a shared understanding of how primary prevention can be embedded into all areas of public policy.

We continue to raise the profile of this important work amongst policymakers and decision-makers. During 2022's 16 Days of Activism against Gender-Based Violence campaign, we submitted a parliamentary briefing ahead of the Scottish Government's debate on the vital role of men in preventing and eradicating

## Report of the directors

### ACHIEVEMENTS AND PERFORMANCE 2022-2023 (continued)

VAWG. From this, four MSPs highlighted our work during the debate, including two who emphasised the importance of primary prevention.

### PLANS FOR FUTURE WORK

The policy domains we work on are partly demand-led, as we respond to public debate, and the policy and legislative agendas of the Scottish Government and Parliament. We will be undertaking a strategic review of our work to ensure that our efforts are focused on where we can achieve greatest impact. In the meantime, we will continue to focus on the cost-of-living crisis, gender mainstreaming, women's health, unpaid care, social security and women's human rights.

We will deliver a programme of engagement that will bring specific groups of women closer to decision-makers and both enable them to gain insight into how policy is made and acquire the tools to engage with the process. We will work to develop the evidence base on women's equality and rights, and we will advocate for structural change so that mechanisms used in policy development, such as the public sector equality duty and equality impact assessment, are strengthened.

Engender creates space for women's, human rights, and other equality organisations to participate in the CEDAW examination process. We will continue this work in this funding period by delivering an engagement process for organisations and women, that will support organisations to use CEDAW to advance their women's rights advocacy goals. In parallel we will continue and intensify our work to advocate for incorporation of CEDAW and implementation mechanisms that will enable all women's organisations to use domestic law to effect policy change.

### FINANCIAL REVIEW

The charity had a surplus for the year of £18,171 (2022: deficit of £82,378). The charity's accumulated surplus stands at £224,033 (2022: surplus of £205,862) at the balance sheet date.

The Charity holds restricted funds of £69,410 (2022: £50,252) (for more detailed information see Note 12), designated funds of £4,919 (2022: £6,515) (for more detailed information see Note 12), and general funds of £149,704 (2022: £149,095).

### Principal funding sources

The main funding sources for the period have been the Scottish Government, payment for consultancy work undertaken, and unrestricted membership and donation income.

### Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level to provide sufficient funds to cover management, administration and operating costs for between three (£85k) and six months (£169k). Engender has free reserves of £145,909, which are in line with the policy.

# Report of the directors

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Engender is a company limited by guarantee (number SC286639) and a registered charity (number SC029053) and is governed by its Articles of Association.

### Appointment of Directors

Any Full member who wishes to be considered for election as a member of the Board of Directors at an Annual General Meeting shall nominate themselves according to the procedure set out in the Governance Handbook.

The Board of Directors may at any time co-opt any Full member, who is willing to so act, as a member of the Board of Directors. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

### Directors' induction and training

New directors are supplied with an information pack, participate in induction sessions on governance and finances, and have access to appropriate training for directors of charities. Engender works with other national women's organisations to deliver annual external training to new trustees and trustees who require a refresher on feminist governance.

### Organisational structure

The Board of Directors provides leadership for the organisation. An Executive Director provides delegated leadership of the organisation as it operates as a company.

The Board of Directors will hold at least four meetings each year. There is also an annual away-day to review organisational direction.

### Risk management

The main risks facing the charity are as follows:

- i) We continue to face greater demand for our input than we are able to accommodate. We will need to make strategic decisions regarding which policy areas we are able to make the greatest impact on the advancement of women's equality. Funding for policy advocacy on women's equality and rights is not generally a priority for non-governmental funding bodies and so alternative forms of funding can be difficult to access.
- ii) The challenges created by the cost-of-living crisis present ongoing challenges for women in Scotland and for Engender as an organisation. It is challenging in the current financial climate to offer appropriate remuneration for experienced staff and staff retention may prove to be an issue if this is not addressed.

Engender has a risk management system that includes Board review of the risk register at least 3 times a year and ongoing risk management discussions at each Board meeting. The organisation continually works to mitigate identified risks within its funding strategy, has sound finances and financial controls, and has an experienced and effective Board.



## Report of the directors

### REFERENCE AND ADMINISTRATIVE DETAILS

Company registration number	SC286639
Charity registration number	SC029053
Registered and Principal office address	10 Old Tolbooth Wynd EDINBURGH EH8 8EQ
Directors	Lucy Mulvagh, Convener (from 23 April 2022) and Vice-Convener (to 23 April 2022) Nina Murray, Convener (to 23 April 2022) (resigned 12 November 2022) Maria Pakpahan, Vice-Convener (from 23 April 2022) Zara Kitson, Vice-Convener (from 23 April 2022 to 18 February 2023) Louise Brodie, Treasurer (from 23 April 2022) and Vice-Convener (from 18 February 2023) Dr Shelly-Ann Brown, Vice-Convener and Treasurer (to 23 April 2022) (resigned 23 April 2022) Jacquelyn O'Brien (resigned 12 November 2022) Dr Nighet Riaz Leanne Wilson (resigned 12 November 2022) Camila Cavalcante Pereira Iffat Shahnaz Suzanne McLaughlin Rachel Hanna Palma Randle (appointed 12 November 2022) Emily Victoria Hutchinson (appointed 12 November 2022)
Key management personnel	Catherine Murphy (Executive Director) Catriona Kirkpatrick, Alys Mumford, Eilidh Dickson and Jill Wood (Interim Leadership Team) (to 30 June 2022)
Independent Examiner	Anne Campbell FCA Chartered Accountant Stripe Accountants Ltd 5 South Charlotte Street Edinburgh EH2 4AN

## Report of the directors

### TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of financial activities of the charitable company during the year and of the financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with 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) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board on

22nd October 2023 and signed on its behalf by:

  
Lucy Mulvagh (Oct 26, 2023 17:24 GMT+1)

Lucy Mulvagh  
Director

# INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF ENGENDER

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 12 to 22.

## **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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**

An 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 seeking 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 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, and
  - 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.

*Anno Campbell*

ANNE CAMPBELL FCA  
CHARTERED ACCOUNTANT  
STRIPE ACCOUNTANTS LTD  
EDINBURGH

26th October 2023

## Statement of financial activities (incorporating income and expenditure account)

		Unrestricted funds		Restricted funds	2023	2022
	Note	General funds	Designated funds			
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	2	336,745	-	125,191	461,936	365,975
Charitable activities	3	2,387	-	-	2,387	8,796
<b>Total Income</b>		<b>339,132</b>	<b>-</b>	<b>125,191</b>	<b>464,323</b>	<b>374,771</b>
<b>Expenditure on:</b>						
Raising funds	4	6,246	-	-	6,246	5,536
Charitable activities	5	332,277	1,596	106,033	439,906	451,613
<b>Total Expenditure</b>		<b>338,523</b>	<b>1,596</b>	<b>106,033</b>	<b>446,152</b>	<b>457,149</b>
<b>Net income/(expenditure) for the year</b>		<b>609</b>	<b>(1,596)</b>	<b>19,158</b>	<b>18,171</b>	<b>(82,378)</b>
<b>Transfers between funds</b>	12	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>609</b>	<b>(1,596)</b>	<b>19,158</b>	<b>18,171</b>	<b>(82,378)</b>
<b>Reconciliation of funds:</b>						
<b>Total funds at 1 April 2022</b>		<b>149,095</b>	<b>6,515</b>	<b>50,252</b>	<b>205,862</b>	<b>288,240</b>
<b>Total funds at 31 March 2023</b>	12,13	<b>149,704</b>	<b>4,919</b>	<b>69,410</b>	<b>224,033</b>	<b>205,862</b>

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.

## Balance Sheet

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	3,795	6,014
<b>Current assets</b>			
Debtors	10	19,114	8,599
Cash at bank and in hand		283,372	206,652
		<u>302,486</u>	<u>215,251</u>
<b>Creditors: amounts falling due within one year</b>	11	82,248	15,403
<b>Net current assets</b>		220,238	199,848
<b>Net assets</b>		<u>224,033</u>	<u>205,862</u>
<b>Funds</b>			
Unrestricted funds			
General funds	12	149,704	149,095
Designated funds	12	4,919	6,515
Restricted funds	12	69,410	50,252
		<u>224,033</u>	<u>205,862</u>

For the financial year ended 31 March 2023 the charitable company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476.

The directors acknowledge their responsibility for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board of Directors on

22nd October 2023 and signed on their behalf by:

Louise Brodie  
Director  
Engender  
SC286639

  
Lou Brodie (Oct 28, 2023 00:19 GMT+1)

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

# 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 Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – Charities SORP (FRS102). The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

The Directors consider that it is appropriate to prepare the accounts on the going concern basis as they believe that there will be sufficient funds available to meet the liabilities of the Charity as they fall due within the next 12 months.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Incoming resources

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.

### Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended on the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs of raising funds are those costs incurred in attracting voluntary income and include 1% of the Executive Director’s salary and 10% of the Head of Development’s salary.

## Notes to the financial statements

### 1 Accounting policies (continued)

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions under £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- fixtures, fittings and equipment – 25% reducing balance
- computer equipment- 33% straight line

#### **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.

#### **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.

#### **Cash and cash equivalents**

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

#### **Pensions**

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

#### **Leases**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

#### **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. 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 process

## Notes to the financial statements

### 1 Accounting policies (continued)

#### 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, accrued income and other debtors. Financial liabilities comprise trade creditors, other creditors and accruals.

### 2 Donations and legacies

	Unrestricted funds		Restricted funds		
	General funds	Designated funds		2023	2022
	£	£	£	£	£
Donations & Membership income	11,005	-	-	11,005	10,134
Scottish Government Grants	325,740	-	125,191	450,931	354,841
Other Grants	-	-	-	-	1,000
	<u>336,745</u>	<u>-</u>	<u>125,191</u>	<u>461,936</u>	<u>365,975</u>

Income from donations and legacies was £461,936 (2022: £365,975) of which £336,745 (2022: £330,805) was unrestricted general and £125,191 (2022: £35,170) was restricted. No amounts were unrestricted designated in the current or prior year.

### 3 Income from charitable activities

	Unrestricted funds		Restricted funds		
	General funds	Designated funds		2023	2022
	£	£	£	£	£
Consultancy	2,387	-	-	2,387	8,796
	<u>2,387</u>	<u>-</u>	<u>-</u>	<u>2,387</u>	<u>8,796</u>

Income from charitable activities was £2,387 (2022: £8,796) of which £2,387 (2022: £8,796) was unrestricted general. No amounts were restricted or unrestricted designated in the current or prior year.



## Notes to the financial statements

### 4 Raising funds

	Unrestricted funds		Restricted funds		
	General funds	Designated funds		2023	2022
	£	£	£	£	£
Wages and salaries	5,256	-	-	5,256	4,732
Employer's NI contributions	569	-	-	569	432
Staff pension costs	421	-	-	421	372
	<u>6,246</u>	<u>-</u>	<u>-</u>	<u>6,246</u>	<u>5,536</u>

Expenditure on raising funds was £6,246 (2022: £5,536) of which £6,246 (2022: £5,536) was unrestricted general. No amounts were restricted or unrestricted designated in the current or prior year.

### 5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds		
	General funds	Designated funds		2023	2022
	£	£	£	£	£
Staff costs	244,815	-	61,626	306,441	322,592
Premises costs	25,485	-	3,048	28,533	23,076
Running costs	35,904	1,596	18,598	56,098	45,790
Legal and professional fees	22,285	-	22,761	45,046	57,033
Interest and finance charges	1,569	-	-	1,569	1,565
Depreciation	2,219	-	-	2,219	1,557
	<u>332,277</u>	<u>1,596</u>	<u>106,033</u>	<u>439,906</u>	<u>451,613</u>

Expenditure on charitable activities was £439,906 (2022: £451,613) of which £332,277 (2022: £344,824) was unrestricted general, £1,596 (2022: £2,851) was unrestricted designated and £106,033 (2022: £103,938) 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.

## Notes to the financial statements

### 6 Net outgoing resources

Net outgoing resources are stated after charging:

	2023 £	2022 £
Amounts payable to Independent Examiner:		
External scrutiny services	882	864
Other accountancy services	3,024	3,378
Depreciation on owned assets	2,219	1,557
Other operating lease rentals	<u>18,003</u>	<u>15,564</u>

### 7 Staff costs

	2023 £	2022 £
Salaries and wages	268,638	284,392
Social security costs	22,682	21,485
Pension costs	21,367	22,251
	<u>312,687</u>	<u>328,128</u>

One staff member earned between £60,000 to £70,000 for the reporting period (2022: none).

The Charity considers its key management personnel to comprise of the Executive Director and the Interim Leadership Team. The total employment benefits (including employer pension contributions) of the key management personnel was £169,554 (2022: £190,011)

The average number of staff employed during the year was 8 (2022: 10).

The pension costs noted above relate to contributions made by the company in respect of certain employees to a defined contribution scheme. Pension costs of £17,385 (2022: £17,936) were charged to unrestricted general funds, £nil (2022: £ nil) were charged to unrestricted designated funds and £3,982 (2022: £4,315) were charged to restricted funds.

The charity benefits from the contribution made by volunteers. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

### 8 Trustees remuneration and related party transactions

No remuneration was paid to trustees in their capacity as trustees in the year (2022: £nil).

During the year, £201 (2022: £121) of software costs, £105 (2022: £nil) travel and subsistence costs and £1,200 (2022: £80) of training costs for all trustees were paid by the Charity.

There were no other related party transactions in the year.

## Notes to the financial statements

### 9 Tangible assets

	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	5,564	27,148	32,712
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	5,564	27,148	32,712
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2022	4,513	22,185	26,698
Charge for the year	263	1,956	2,219
	<hr/>	<hr/>	<hr/>
At 31 March 2023	4,776	24,141	28,917
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2023	788	3,007	3,795
	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,051	4,963	6,014
	<hr/>	<hr/>	<hr/>

### 10 Debtors

	2023	2022
	£	£
Trade debtors	-	1,715
Prepayments and accrued income	17,953	6,569
Other debtors	1,161	315
	<hr/>	<hr/>
	19,114	8,599
	<hr/>	<hr/>

### 11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,697	5,059
Other taxes and social security costs	6,726	6,106
Accruals and deferred income	50,000	1,293
Other creditors	19,825	2,945
	<hr/>	<hr/>
	82,248	15,403
	<hr/>	<hr/>

## Notes to the financial statements

### 11 Creditors: amounts falling due within one year (continued)

#### Deferred income

*Movement in deferred income*

	2023 £	2022 £
Balance at 1 April	-	-
Deferred income due to time restrictions - Equality and Human Rights	25,374	
Deferred income due to time restrictions – Delivering Equally Safe	23,297	-
Released to income	-	-
	<hr/>	<hr/>
Balance at 31 March	48,671	-
	<hr/>	<hr/>

### 12 Movement in funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
Delivering Equally Safe	20,940	38,715	59,655	-	-
SGEI fund	29,312	59,476	44,715	-	44,073
GEMS	-	27,000	1,663	-	25,337
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	50,252	125,191	106,033	-	69,410
<b>Unrestricted funds</b>					
Designated funds					
Sue Innes Memorial Fund	509	-	-	-	509
Health and Wellbeing Fund	6,006	-	1,596	-	4,410
General funds	149,095	339,132	338,523	-	149,704
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	205,862	464,323	446,152	-	224,033
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
Delivering Equally Safe	-	35,170	14,230	-	20,940
SGEI fund	67,490	-	38,178	-	29,312
GEMS	51,530	-	51,530	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	119,020	35,170	103,938	-	50,252
<b>Unrestricted funds</b>					
Designated funds					
Sue Innes Memorial Fund	509	-	-	-	509
Health and Wellbeing Fund	8,857	-	2,851	-	6,006
General funds	159,854	339,601	350,360	-	149,095
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	288,240	374,771	457,149	-	205,862
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Notes to the financial statements

### 12 Movement in funds (continued)

#### Restricted funds

***Delivering Equally Safe*** – Funding to work with Scottish Women’s Aid and Rape Crisis Scotland to create an evidence-base for translating primary prevention from an ambition into meaningful and specific change in non-justice policy domains including the creation of credible theory of change for how we will take use a primary prevention approach to eradicate men’s violence against women in Scotland.

***Scottish Government Equality Intermediary (SGEI) Fund - Equal representation project*** - Funding to facilitate engagement with political parties to development an online tool and app to enable parties and branches in Scotland to self-assess the extent to which they are enabling diversity within their organisation at all levels, from activists to elected representatives, and to be provided with an individualised action plan to remove barriers. This was a joint project from organisations working across the protected characteristics, in order to ensure that Scotland’s elected representatives truly reflect the diversity of the Scottish population – improving democracy, increasing engagement in public life, and enriching political discourse.

***GEMS***: The profile of Gender Equal Media Scotland project is raised with key media, equalities and cultural institutions.

#### Designated funds

##### ***Sue Innes Memorial Fund***

The Sue Innes Fund is a designated fund set up in memory of Sue Innes, who worked for Engender and strived for equality for women during her life. The Fund is held to be used to fund a section at the Glasgow Women’s Library.

##### ***Health and Wellbeing Fund***

The Health and Wellbeing Fund has been established to provide funding to meet approved applications by staff members for costs associated with addressing the physical and mental stresses resulting from the demands of working from home.

## Notes to the financial statements

### 13 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	3,795	-	-	3,795
Net current assets	145,909	4,919	69,410	220,238
Net assets at 31 March 2023	<u>149,704</u>	<u>4,919</u>	<u>69,410</u>	<u>224,033</u>

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	6,014	-	-	6,014
Net current assets	143,081	6,515	50,252	199,848
Net assets at 31 March 2022	<u>149,095</u>	<u>6,515</u>	<u>50,252</u>	<u>205,862</u>

### 14 Share capital

Engender is a private company limited by guarantee.

### 15 Financial commitments

At 31<sup>st</sup> March 2023 the company's future minimum operating lease payments are as follows:

	2023 £	2022 £
Within one year	13,521	9,858
Between one and five years	-	121
Over five years	<u>-</u>	<u>-</u>