

Engender  
(A company limited by guarantee)

Report and financial statements  
Year ended 31 March 2024

Charity no. : SC029053  
Company no. : SC286639

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## Report of the directors

The directors, who are the directors for the purposes of company law and trustees for the purposes of charity law, are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2019).

The directors serving during the year and since the year end are detailed on page 20.

### **OUR OBJECTIVES AND ACTIVITIES**

Engender has been Scotland's feminist membership organisation for over 30 years, working to advance equality between women and men. We have a vision for a Scotland in which women and men have equal opportunities in life, equal access to resources and power, and equal safety and security from harm. Unacceptably, women are still too often obstructed or marginalised within decision-making, participation, and power structures and hold far fewer positions of influence in Scotland than men.

We continue to address this inequality within the current social, political and economic context by producing research and analysis, lobbying decision-makers on public policy, and empowering women to campaign for change.

The directors and the staff team of Engender work together towards these objectives to advance women's equality in Scotland by seeking to increase women's power and influence, making visible the impact of structural inequality on women and on Scotland's social, economic and political development; setting out the specific intersecting issues faced by minoritised or marginalised women, supporting people, organisations and our government to make equality a reality; supporting women to campaign for change and engage in policy-making processes.

To achieve these objectives, Engender builds a clear picture of women's lives. We do this through our research, including participatory engagement, and by analysing existing data and research. We regularly call upon public bodies and other organisations to improve the quality of their data collection to ensure the different experiences of men and women are recorded and recognised. This work is vital to improve outcomes across all policy and practice in Scotland, including but not limited to those specifically focused on women and girls.

Achieving women's equality is a long-term goal that requires wide-ranging and progressive societal change. In 2020, Engender published a roadmap setting out a series of short-, mid-, and long-term recommended actions for the Scottish Government and other bodies to ensure continued advancement towards women's equality in Scotland by 2030.

Whilst acknowledging that Engender cannot actively pursue every area covered by the roadmap, we work to use our resources in the most impactful ways. We do this by making strategic decisions on where to place our focus to secure change and by developing effective partnerships to empower others to work with us towards gender equality. It is critical that we also remain responsive and able to adjust to emerging issues where necessary, such as the COVID-19 pandemic or the cost-of-living crisis.

## Report of the directors

### **OUR OBJECTIVES AND ACTIVITIES (continued)**

All of our work aims to achieve the objectives of Engender as set out in our Articles of Association, specifically:

- **To advance the education of the 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.**

To achieve these objectives, our **5 key areas of activity** in 2023-2024 were:

1. **Gathering and publishing evidence that makes the case for action on women's equality and rights.**
2. **Engaging with specific groups of women to inform and shape our policy, advocacy and communications work.**
3. **Make the case to ministers, Scottish Government officials, and other decision-makers to ensure gender equality is mainstreamed as a critical outcome across public policy.**
4. **To hold a programme of engagement, including conferences and online events, disseminating our work and increasing competence and awareness of gender equality.**
5. **Sharing our work and communicating our key messages through our weekly newsletter, podcast, website and microsites, blogs, and social media.**

With £556,800 of funding from The Scottish Government, and £12,656 of earned income and membership fees, work in each of these areas was delivered by a small but highly effective team of 9 staff, supported by a board of 10 directors, through the following funded streams:

- **Equality and Human Rights**
- **Equal Media and Culture Centre**
- **Equal Representation in Politics**
- **Delivering Equally Safe: Tools of Change**

We used the following measures to monitor our work and evaluate our success:

- **Monitoring our external audience engagement** through our events, social media, website, newsletter and traditional media requests.
- **Monitoring how our publications and research are utilised** through downloads, citations in Parliament, use by officials and general feedback.
- **Monitoring major equality/gender gaps in public policy** and tracking changes and improvements in these areas.
- **Monitoring the effectiveness of our approaches and strategy** by tracking and securing meaningful change.
- **Monitoring the quality of our partnership working** and the extent to which other civil society organisations call upon us to inform their work and/or collaborate.

# Report of the directors

## OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024

### Equality and Human Rights

We received £359,806 in funding from the **Equality and Human Rights (EHR) Fund**. This is the most significant workstream underpinning our overall approach. Through this work, we continue to build on our record of successful advocacy for women's equality and rights, gathering and disseminating research and learning on intersectional gender equality, and advocating for specific legal and policy changes to meet women's rights and needs. We engage with different groups of women to inform our approaches and work to develop the public conversation on women's equality. We provide leadership and monitoring around women's human rights, including tracking the government's record on fulfilling the standards set out in the Convention on the Elimination of Discrimination Against Women (CEDAW).

6 members of Engender staff worked directly on this project.

### **The objectives of the EHR fund aim to ensure that:**

- People have greater information about their human rights and how to access them;
- People with protected characteristics have increased access to remedy where their rights have not been upheld;
- People with protected characteristics have increased participation in public life;
- People with protected characteristics have increased influence in decisions that affect them;
- The Scottish Government has better access to data and depth of information about the experiences of people with protected characteristics;
- Actors in civil society increasingly use Scotland's domestic and international E&HR framework to influence and effect change;
- The experience of people with protected characteristics is increasingly used to inform the policy and practice of public bodies;
- Public services increasingly embed equality and human rights in their strategic planning and day-to-day functions.

### **How we worked towards these objectives:**

We undertake a wide range of initiatives that aim to help achieve the EHR fund's objectives. Examples from across our 5 key areas of activity include:

Gathering and publishing evidence:

1. We published our research report *Sex and Power 2023*, which sets out the extent of women's underrepresentation in positions of power in Scotland. We also published research entitled "*Trauma, abandonment, isolation: Experiences of pregnancy and maternity services in Scotland during COVID-19*". This joint research project was undertaken with the Health and Social Care Alliance. The report sets out the experiences of 202 women who responded to our survey, detailing weak standards of care, poor communication and information, extreme levels of isolation, inconsistent application of guidelines, and an exacerbation of existing gendered health inequalities. The key aim of the report was to inform the independent Scottish COVID-19 Inquiry.

## Report of the directors

### OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

Engaging with specific groups of women:

2. When launching our report, *Trauma, abandonment, isolation: Experiences of pregnancy and maternity services in Scotland during COVID-19* we brought together women who participated in the research with representatives of the independent Scottish COVID-19 Inquiry in a private meeting. Our priority was to ensure the women could have a direct voice in the Inquiry and for officials to hear first-hand about the traumas experienced by women and the lasting impacts this has had.

Making the case to decision-makers:

3. Engender has continued its feminist policy work, advocating for gender-sensitive legislation, policy and programmes, and making the case for application of intersectional analysis across government. We addressed a wide range of policy areas and consistently pushed for improved use of gender mainstreaming, specifically: enhanced gender competence, greater focus on women's issues in policy design and implementation and better outcomes for Scotland's women. During 2023-2024 we advocated on issues including housing, incorporation of human rights into Scots law, improving gender outcomes in Scotland's National Strategy for Economic Transformation (NSET), feminist planning, split payments of Universal Credit, a gender-sensitive approach to the Minimum Income Guarantee (MIG), reproductive rights and access to abortion. We also coordinated and led a women's sector response to the shadow reporting process of the International Committee on Economic, Social and Cultural Rights.

Engagement:

4. We delivered or participated in workshops and events on gender and housing policy, gender and mental health and feminist planning. We convened two expert roundtables on the Human Rights Bill Consultation. We hosted webinars for the launch of *Sex and Power 2023* and on gender budgeting with the Scottish Women's Budget Group. Our AGM marked our 30th anniversary, and we took the opportunity to reflect on years past and ask, 'What next for feminist activism in Scotland?' as we invited members and supporters to consider how we can better secure gender equality in the next decade.

Sharing and communicating our messages:

5. We send our weekly Friday Feminist Five newsletter to Engender members and supporters. The newsletter has now passed its 400th edition and continues to receive regular requests from organisations to include their events and initiatives. We provide daily insights on our work, events and feminist news on social media. We have released recordings of our online events on our YouTube channel. For the launch of our reports on *Sex & Power* and *Trauma, abandonment, isolation: Experiences of pregnancy and maternity services in Scotland during COVID-19*, we shared custom social media videos and graphics. We also engage traditional media - promoting our work to media outlets and providing information to journalists. We regularly published blog posts covering various issues and featuring a series of posts as part of International Women's Day.

## Report of the directors

### OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

#### Key Impact Areas:

- In October 2023, the First Minister announced a pilot fund to increase available support for women leaving abusive relationships. This pilot was the result of years of partnership work and advocacy by Engender, Scottish Women's Aid, and others. Engender also brought additional pressure to bear throughout 2023 via our work on the cost-of-living crisis and Programme for Government.
- In response to a joint letter co-ordinated by Engender, which was co-signed by 17 equality and health organisations, our call for an expert working group to support the development of decriminalisation of abortion proposals was accepted by the Scottish Government. Subsequently, the review of current law was committed to in the Programme for Government in September 2023, and we continue to engage with officials in the abortion policy team over the establishment of the group.
- Our advocacy on improving the gendered approach and outcomes of the National Strategy for Economic Transformation resulted in a commitment in 2023 to examine gendered dimensions as part of a major review of the Strategy.
- We are part of a coalition of core participants in the Scottish COVID-19 Inquiry. We provided feedback on the Inquiry's 'Equalities statement' and met with its Chief Executive. We facilitated further meetings with its 'Let's Be Heard' team to discuss issues of structural gender inequality demonstrated in our research on pregnancy and maternity services during the pandemic and to enable women who contributed to our research to share their experiences directly.
- Our Executive Director gave additional verbal evidence at a Health and Social Care Impact Hearing at the Scottish COVID-19 Inquiry. In this session, we set out the wide range of issues impacting women during the pandemic, as well as, areas the inquiry should consider in applying a gendered lens to the evidence sessions.
- Our research, briefings and analysis were frequently cited by decision-makers, including in parliamentary debates on the two-child limit on social security, on women's representation in positions of power in Scotland during a debate on International Women's Day and on gender representation on public boards.
- We continued to grow our reach in online audiences by 116%: We increased our social media following to a combined reach of nearly 24,000 followers across platforms, specifically X (Twitter), Instagram, Facebook and LinkedIn.

More broadly, we continued to raise awareness of intersectional gender equality in Scotland by:

- Ensuring our membership, along with the wider public, have access to information about the policy issues that impact women's lives, including promoting opportunities for women to contribute their perspectives.
- Disseminating learning about women's experiences through published research and analysis, consultation responses, parliamentary briefings, blogs, webinars and events, social media activity and engagement with traditional media.
- We collaborated widely with other organisations working with women and marginalised groups on rights-based issues to ensure we reach as wide an audience as possible and communicate with a diverse range of communities.

We reported these achievements and the wider progress of the work to our funders and our board.

# Report of the directors

## **OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)**

### **Key Challenges**

Entrenched inequality in the distribution of wealth, decision-making power, economic participation, and caring responsibilities means that women have borne the cumulative brunt of the successive crises of austerity, COVID-19 and the cost of living. By 2027, the most economically marginalised women in the UK are projected to have endured a 21% reduction in their living standards since 2010.

Securing meaningful progress towards gender equality, particularly for the most marginalised women, in the context of intense downward pressure on public spending and crises in services, is highly challenging. The situation is worsened by the consistently poor design of public policy and services that routinely fail to integrate women's perspectives or aim to meet their specific needs. Issues including funding cuts, annual budget cycles, vacuums or turnover in political leadership on gender equality, and lack of gender competence across the public sector mean that long-term systemic change is often difficult to secure.

The Scottish Government has introduced some welcome measures that recognise women's equality as central to delivering national improvement outcomes. Scotland's National Advisory Council for Women and Girls has identified ways to improve policy coherence, design and implementation to ensure it benefits women and girls equitably.

Whilst some examples of this policy coherence have emerged, including work being progressed on gender budgeting, there remain major gaps. Existing mechanisms intended to ensure gender mainstreaming in government, specifically the Public Sector Equality Duty, are often poorly utilised or ignored, leading to disproportionately worse outcomes for women. The goal of improving gender competence across government, therefore, requires significantly more investment, leadership, and systems change than it currently enjoys.

Moreover, globally, in the UK and Scotland, we are seeing increased challenges to the feminist movement and our messages, as well as rising misogyny in some spaces. An example of this can be seen in the toxicity online directed towards feminist activists and women elected to public office. This impacts the culture we operate and makes securing our goals more difficult.

### **Equal Media and Culture Centre**

In 2022, with Scottish Government funding, Engender launched the Equal Media and Culture Centre (EMCC) for Scotland – a hub project that aims to generate greater research, monitoring and advocacy for equality in Scotland's media and culture sectors.

The EMCC received £84,678 of funding from the Scottish Government in 2023-24, providing for two staff members and a range of activities. The project's theory of change identifies key strategic partnerships, monitoring opportunities, and research activities that the team are working towards to help advance equality across the media and culture sectors. The project also aims to challenge institutional practices and harmful stereotypes that perpetuate gender-based violence and argue for improved economic and employment opportunities for marginalised groups in these industries.

# Report of the directors

## OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

### The objectives of EMCC are:

- To promote cultural, social and economic parity within Scotland’s media and cultural landscape through partnerships and evidence-based initiatives on equality and diversity.
- To play ‘critical friend’ to institutions, holding them accountable for practices and 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.

This year saw the development of a media and Culture Advisory Group, integration of new staff, multiple pieces of research, advocacy work with policymakers and industry stakeholders, and the establishment of a new website and social media profiles. We continued to undertake partnership development work, extending cross-sector links and maximising the impact of our research and monitoring activity.

### How we worked towards these objectives:

We undertake a wide range of initiatives that aim to help achieve the objectives of EMCC. Examples from across our 5 key areas of activity include:

#### Gathering and publishing evidence:

1. Our flagship report, *Diversity at the Top*, used a data-driven approach to analyse the number of women and people of colour sitting in decision-making roles in Scotland’s media and cultural sectors. We also produced a report on Gendered Coverage of Sport, examined 7000 articles on football, rugby and golf over the course of 1 year of Scottish sports news and found that 96% of articles covered men’s sports, with just 4% focused on women.

#### Engaging with specific groups of women:

2. We held a joint online ‘Think-In’ with Women of the World Scotland to discuss equality in Scottish media, culture and sport, highlighting women of colour’s specific experiences. We also partnered with women in the cultural sector to highlight the disproportionate effect of Scottish Government arts cuts on women and marginalised people.

#### Making the case to decision-makers:

3. We responded to and participated in consultations, including on the International Culture Strategy and Domestic Culture Strategy Action Plan Refresh, and spoke at events, including a parliamentary roundtable on Media, Violence and Social Attitudes.

# Report of the directors

## OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

### Engagement:

4. We officially launched the Equal Media and Culture Centre. The event involved a range of speakers and performers, highlighting the importance of diversifying the stories we tell and the power of collaboration. We also delivered presentations at the Scottish Women in Sport Conference, the International Magazine Centre Conference, the Perth & Kinross VAWG Partnership's 16 Days Seminar and a National Union of Journalists Meeting.

### Sharing and communicating our messages:

5. We developed EMCC's new website to include a directory of organisations, resources and new research on equality and diversity. We also established new EMCC social media channels, including Instagram and X (formerly Twitter), and a regular newsletter to communicate new research, campaigns and events across the cultural and media sectors.

### Key Impact Areas:

- Our EMCC reports reached over 5,500 people based on digital downloads and views. Our Diversity at the Top: Leadership in Scottish Culture and Media report was our highest-performing publication, followed by our work Gendered Coverage of Scottish Sport.
- Our Gendered Coverage of Scottish Sport report led to direct engagement with Active Scotland, who sought our advice on recommendations and best practices to enhance the Scottish Government's policy response.
- Our Diversity at the Top report resulted in discussions with Creative Scotland on a potential Leadership Programme for Black and minority ethnic people in the creative industries. These discussions continue.
- Since formally launching the Equal Media and Culture Centre we have built an audience of over 2,000 through Instagram, Twitter/X and Email subscribers.
- Our social media reach has grown, and a snapshot shows that we reached 844 accounts on Instagram in June/July.
- Our email newsletters have a 62% open rate which is above the industry average.

We reported these achievements and the progress of the work to our funders and our board.

### Challenges

The establishment of EMCC represents a positive step towards recognising and addressing the role our media and cultural sectors play in tackling inequality. The media's impact on women and gender equality is profound. Stereotyping of women and major failings in gender balance across media are pronounced. For example, a 2020 UK-wide print and broadcast news analysis showed that 82% of media and creative industry professionals featured in media reports, 86% of government spokespeople, and 92% of sportspeople were men.

## Report of the directors

### **OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)**

The scale of the challenge we face in turning this around is significant and will ultimately require greater resources than are currently available. It will also be vital that we secure critical buy-in from key decision-makers and leaders in these sectors to expand the scope for change. This is particularly challenging in an environment where major cuts to arts and culture budgets and rapid changes in the media landscape are happening. Identifying, supporting and sustaining champions for equality within these sectors is also made harder by the increased pressure on women and people from minority communities, who are often on short-term contracts or freelance working.

#### **Equal Representation in Politics Project**

With £48,778 of funding from Scottish Government's Equality Budget, the Equal Representation in Politics Project aims to help create a Scotland where our elected representatives truly reflect the diversity of the population. One member of Engender staff worked directly on this project, supporting a range of activities and initiatives.

The project seeks to create change by encouraging all those who hold power to shape the political landscape, including political parties, councils, government and parliament, to take action to increase the representation of women and improve levels of diversity among women's representation.

A key focus is on political parties' role, including promoting access to the Equal Representation in Politics Toolkit: a set of self-assessment resources that supports political parties to review and enhance practice around equality, diversity and inclusion. It was created by organisations from across the equalities sector in Scotland via the Equal Representation Coalition.

#### **The objectives of the Equal Representation Project are:**

- To expand and consolidate awareness of the Equal Representation Toolkit at all political party levels and to build the capacity of parties to understand and effectively address inequality internally.
- To work closely with the Equal Representation Coalition to support the realisation of shared goals to increase diversity in political representation.
- To ensure that decision-makers across political parties, government, parliament and councils understand their respective roles and responsibilities in achieving equal representation and advocate for action.
- To provide opportunities for discussion and exploration of inequality in politics and to enhance collective understanding of the barriers that women face throughout their political journey.

In 2023/24 we continued to promote the Equal Representation Toolkit and developed work relating to candidate assessment. This sought to address a crucial stage in parties' internal decision-making processes, determining who can become a candidate and, ultimately, the overall diversity of those elected. We also continued to promote the recommendations of our Making it Happen for 2027 campaign: Transforming Local Democracy for Women with political parties, councils and parliament and increased our understanding of the wider equal representation landscape.

## Report of the directors

### OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

#### How we worked towards these objectives:

##### Gathering and publishing evidence:

1. In partnership with the Equal Representation Coalition, we developed a new chapter of the Equal Representation Toolkit on Candidate Assessment along with supporting guidance. We produced a range of original social media content to launch this, including an email campaign and a blog. We partnered with Elect Her to design and deliver a mapping and theory of change workshop in Glasgow with the support of an external facilitator to capture knowledge and identify gaps/opportunities in current collective efforts across government, political parties, third sector, academia and beyond.

##### Engaging with specific groups of women:

2. We have continued to coordinate bi-monthly meetings of the Equal Representation Coalition to ensure that the experiences of marginalised women are reflected and recognised in collective efforts to reduce inequalities in representation.

##### Making the case to decision-makers:

3. We developed a set of key policy asks for the general election and wrote to UK political parties. We were involved in two successful motions aiming to draw attention to issues of gender inequality and barriers facing women in councils. We responded to a Stage 1 Call for Views on the Elections (Representation and Reform) Bill, detailing how we believe that the Bill should work to enable women's increased participation and representation in elections. This included outlining the importance of reducing financial barriers to participation, tackling abuse and harassment of women politicians and the need to improve data collection on candidates' protected characteristics.

##### Engagement:

4. We attended SNP, Scottish Labour and Scottish Green Conferences. We ran an exhibition stall at SNP and Labour and connected with MSPs, MPs, councillors and activists. We held fringe events focussed on women's representation in public life, feminist planning and our *Sex and Power* report. We delivered a workshop on the Equal Representation Toolkit at the North East Scottish Liberal Democrats Mini-Conference in Inverurie. We received feedback from organisers that this was very well-received by delegates. In June 2023 we delivered a workshop on the Equal Representation Toolkit in the Scottish Parliament at the Scotland's Women GatHER event. We presented our Making it Happen for 2027: Transforming Local Democracy for Women campaign research and recommendations to a cross-party group of councillors in Edinburgh for consideration.

##### Sharing and communicating our messages:

5. The Equal Representation Toolkit website was refreshed and updated. We produced video, blog and social media content to promote the new chapter alongside an email campaign targeting political party members.

# Report of the directors

## OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

### Key Impact Areas:

- In 2023, the Scottish Parliament published a Gender Sensitive Audit outlining a raft of recommendations on improving parliamentary processes to better serve and ensure the representation of women. Engender served on the Advisory board for the Audit. We produced a briefing for the parliamentary debate on the launch. MSPs recognised our contribution, and our key message on the need for parties to audit their own internal processes was highlighted, with the Equal Representation Toolkit cited as a key source of guidance.
- The Local Government, Housing and Planning Committee of the Scottish Parliament referenced our work in letters it sent to all 32 local authorities in Scotland, to determine what action is being taken to increase women's equality in local representation.
- We provided advice for a motion successfully passed by Fife Council on tackling toxicity and fostering a positive environment in local politics. Our Making it Happen for 2027: Transforming Local Democracy for Women campaign was also cited in a motion passed by Glasgow City Council calling on the council to commit to several of our campaign recommendations, including a commitment from party groups to use the Equal Representation Toolkit.
- Our fringe session at the SNP conference, "Time for Change: Improving Women's Representation in Local Government," was very popular with delegates and attendance exceeded capacity.
- We held a mapping and theory of change workshop in partnership with Elect Her, and produced a report that will inform the direction of future joint work.

We reported these achievements and the progress of the work to our funders and our board.

### Challenges

Despite women making up 51% of the population, men remain significantly overrepresented in public life and are overrepresented in all of Scotland's democratic bodies. Multiple barriers to entering public life remain for women – particularly women of colour, disabled women and LGBTI+ women. Whilst 45% of Members of the Scottish Parliament are women – an increase of 10% between 2016 and 2021 – women still comprise only 35% of local councillors.

Weaknesses in collecting data on the protected characteristics of our elected representatives make it difficult to track and ensure accountability for changes and progress. The internal processes of political parties have a huge bearing on who eventually is elected. A lack of legal levers to mandate change within parties, vacuums in political leadership and accountability, and turnover of internal champions mean that progress within parties is often slow and nonlinear.

Increasing online toxicity, abuse and threats faced by elected representatives and candidates is a major barrier to attracting and retaining more women, particularly those from minority communities, in politics.

### Delivering Equally Safe: Tools of Change

Engender received £63,538 of funding from the Delivering Equally Safe Scottish Government fund, providing for one member of Engender staff and various activities. The project aims to work in partnership with Scottish Women's Aid and Rape Crisis Scotland to map and develop the evidence base on primary prevention of violence against women and girls (VAWG). We aim to use this evidence to develop primary

# Report of the directors

## **OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)**

prevention from being an idea and ambition into a meaningful, recognised priority integrated across all relevant areas of Scottish Government policy.

### **The objectives of the Tools for Change project aims to ensure that:**

- Policy and law in Scotland prevent men’s violence against women rather than enabling it.
- Policymakers and lawmakers understand how policy formulation and legislation can integrate the prevention of different forms of men’s violence.
- People have an increased understanding of all forms of VAWG (causes, consequences and appropriate responses).

### **How we worked towards these objectives:**

Gathering and publishing evidence:

1. We published a paper exploring the VAWG issue in Scotland, identifying current gaps and inconsistencies in policy that undermine prevention aims. We have also undertaken various activities to highlight why VAWG needs to be considered across policy areas, including transport, housing, and planning. We presented our findings at the first meeting of the Scottish Government’s Ministerial Group on Equally Safe.

Engaging with specific groups of women:

2. We held a series of workshops, ‘Vital Voices Gather’ in Inverness, Perth, Dundee, Glasgow and Aberdeen. These events were open to any woman over the age of 18 with lived experience of men’s violence. These sessions aimed to build on our research by finding out more about women’s experiences of transport and the built environment across the country.

Making the case to decision-makers:

3. Throughout the year we have highlighted the importance of integrating primary prevention into public policy via various Scottish Government consultation responses, namely in our responses to the Misogyny Bill and the review of the National Outcomes in the National Performance Framework. We also submitted written responses to the Scottish Government’s engagement on Just Transition in transport and the built environment. We worked with partners in Scotland’s women’s and human rights sectors on the shadow reporting process for the Istanbul Convention. We met with the independent experts responsible for monitoring the convention’s implementation (GREVIO). We also submitted a response to the UN Special Rapporteur on VAWG’s call for evidence ahead of her visit to the UK. Through our Equally Safe Joint Strategic board membership, we provided comprehensive feedback on the Scottish Government’s drafts of the refreshed Equally Safe Strategy. During the annual 16 Days of Activism on VAWG, we held drop-in sessions for MSPs and party researchers to discuss the importance of embedding primary prevention into policymaking.

## Report of the directors

### OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)

Engagement:

4. We provided a short presentation on the links between women's use of public transport, gender inequality, and their experiences with VAWG. We held webinars on primary prevention in policymaking and the role of gender budget analysis in primary prevention as part of Challenge Poverty Week. We also hosted our first "Primary Prevention in Policymaking Conference". This event brought together a range of policy professionals, particularly those working outside the women's sector, to discuss opportunities for cross-sector coordination. We delivered a workshop on influencing policy and law in Scotland to SCLD's 'Power Women' course participants.

Sharing and communicating our messages:

5. We created a new section of the Engender website to host an overview of our work on primary prevention and key recommendations. We have published a series of 'policy explainers' on Instagram to demonstrate why gender inequality is linked to areas including housing, planning and transport. We created a short Instagram reel to explain primary prevention and why this needs to be integrated into different areas of policy. This has been viewed over 1,000 times. We also shared videos from our Primary Prevention Conference.

### Key Impact Areas:

- We received positive feedback regarding our Challenge Poverty Week webinar. Participants noted they better understood the gender budgeting process and how it can support primary prevention.
- We shared information and learning with MSPs and party staff we met with during 16 Days on the cross-cutting nature of VAWG and the need to embed primary prevention in all policy areas.
- Following our attendance at the Scottish Government's Ministerial Group, we received feedback that our interventions "energised" Ministers and helped them connect VAWG and their respective portfolios.
- Our Primary Prevention in Policymaking Conference brought together over 50 policy and decision-makers from various sectors, including many people who have never dealt with gender inequality and VAWG in their work before. The day informed and upskilled these professionals to improve their capacity to mainstream gender and embed primary prevention in their own policy work.
- 87.5% of respondents to our post-conference survey said that this event improved their understanding of primary prevention of VAWG and the link between public policy and VAWG. The remaining 12.5% indicated they already had a strong understanding of these concepts.

We reported these achievements and the progress of the work to our funders and our board.

### Challenges

Available data indicates that violence against women occurs at endemic levels in Scotland. In 2021-22, Police Scotland recorded 64,807 incidents of domestic abuse, 81% involved a male accused and a female victim. Reported sexual crimes are at the highest levels seen since 1971, and 17% of women in

## Report of the directors

### **OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)**

Scotland have experienced online violence, whilst 35% have witnessed it. To address an issue of this scale that is ever-evolving and so deeply ingrained in our culture, we need all the levers of government to work together to address it.

Currently, there is too little focus and investment in preventing violence against women in many of the critical policy areas that could effect change, including transport, housing, education, planning, and social security. Nevertheless, we continue to work to map the problem, raise awareness of tools for change, such as better data collection and improved gender competence among decision-makers, and push for enhanced buy-in and accountability.

### **SUMMARY OF ACTIVITY AND PERFORMANCE**

Throughout 2023-24, Engender has worked to achieve our overarching objectives through our five key areas of activity and we are proud to have evidenced so many significant achievements in the report above.

- 1. Gather and publish evidence that makes the case for action on women's equality and rights.**  
We published 2 detailed pieces of national research.
- 2. Engage with specific groups of women to inform and shape our policy, advocacy and communications work.**  
We delivered 5 workshops.
- 3. Work with Ministers, Scottish Government officials, and other stakeholders, to ensure public policy in Scotland is responding to women's lives and needs, and that women's equality and rights is integrated into all salient legislation by advocating for better gender mainstreaming.**  
We engaged in 8 primary areas of national policy.
- 4. Hold a programme of engagement including conferences and online events, to disseminate our work and increase gender competence and awareness.**  
We convened 2 expert roundtables and hosted 5 webinars.
- 5. Share our work through our weekly newsletter, podcast, website and microsites, blog, and social media.**

We shared our work through 48 newsletter editions to Engender members and supporters); created multiple daily social media posts; released 10 recordings of our online events on our YouTube channel; Published 29 Blog posts; and promoted our work to 65 media contacts.

We have monitored our external engagement, the wider application of our work, our influence on public policy and the quality of our partnerships. Based on our assessment of impact, and feedback from funders, partners and our members we are confident that Engender is continuing to work effectively towards our goals.

## Report of the directors

### **OUR PERFORMANCE AND ACHIEVEMENTS IN 2023-2024 (continued)**

In the past year, all of our work took place in the context of significant and ongoing economic, political, social, and cultural challenges in Scotland, which continue to impact women disproportionately.

Despite these wider challenges, everyone at Engender continued to work with focus and commitment towards our long-term vision of 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.

### **PLANS FOR FUTURE PERIODS**

Over the past 10 years, Engender has doubled its income and quadrupled its membership. In the coming year, we plan to set out a renewed strategic vision and a more consolidated growth model. By 2029, our income is anticipated to be around £600k, sustaining our core work and adding skilled staff in policy areas where we can have the most impact.

The policy domains we work on are partly demand-led, as we respond to public debate, opportunities for change, and the policy and legislative agendas of the Scottish Government and Parliament. In 2024/25, we will undertake a comprehensive strategic review of our work to ensure that our efforts are focused on where we can achieve the greatest impact. This will result in the development of a five-year strategic plan against which we will measure future progress.

In the meantime, we will continue to focus on gender and equality mainstreaming, financial inequality, social security, women's health, equal representation of women in public life, arts, media and culture and women's human rights.

We will develop a programme of engagement that will bring specific groups of women closer to decision-makers to share insights and push for meaningful change. We will continue to develop the evidence base on women's equality and rights and advocate for structural change. To do this, we need to strengthen the mechanisms used in policy development, such as the public sector equality duty and equality impact assessments.

Engender creates space for women's rights, human rights, and other equality organisations to participate in UN reporting processes. We will continue this work in this funding period by delivering an engagement process around the Convention on the Elimination of Discrimination Against Women. In parallel, we will continue our work to advocate for the incorporation of human rights treaties, including CEDAW, into Scots law.

### **FINANCIAL REVIEW**

The charity's deficit for the year was £(29,921) (2023: restated surplus £66,842). At the balance sheet date, its accumulated surplus stood at £242,783 (2023: restated £272,704).

The Charity holds restricted funds of £46,776 (2023: restated £118,081) (for more detailed information see Note 12), designated funds of £3,897 (2023: £4,919) (for more detailed information see Note 12), and general funds of £192,110 (2023: restated £149,704).

# Report of the directors

## **FINANCIAL REVIEW (continued)**

### **Principal funding sources**

The main funding source for the period has been from Scottish Government grants via the Equality and Human Rights Fund, the Delivering Equally Safe Fund, and specific funding for the Equal Media and Culture Centre and the Equal Representation project. These funding arrangements provide some sustainability for the organisation, but when public finances are overburdened, we can expect these sources of income to be under increasing pressure. We remain in regular contact with the Scottish Government regarding the long-term funding future for our work.

We have also received payment for consultancy work undertaken and generated income through unrestricted memberships and donations.

Alongside our strategic review we are developing an income generation strategy to diversify our funding sources in the coming years to grow and sustain our work in the longer term.

### **Reserves policy**

It is the charity's policy to maintain unrestricted funds, which are its free reserves, at a level sufficient to cover management, administration, and operating costs for between three (£150k) and six months (£300k). Engender currently has free reserves of £187,853 which are in line with the policy.

## **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 Engender member is eligible to be considered as a candidate to fill a vacancy on the board. Appointments to the board are determined via the selection process set out in the Governance Handbook, culminating in a member ballot, held securely online.

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 external training to new trustees and any trustees who require a refresher on feminist governance.

# Report of the directors

## **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

### **Organisational structure**

The board of Directors provides strategic leadership and oversight for the organisation and is informed and supported in its decision-making by regular communication from the Executive Director, who reports performance against operational and improvement plans. The Executive Director and Head of Development also report on the organisation's financial position.

The Executive Director is responsible for running and operating the charity on a day-to-day basis, including managing the budget and resources of Engender as delegated by the board.

The board sets the pay and benefits package for all Engender staff. A cost-of-living award is considered annually based on the organisation's available financial resources at that time.

All directors give of their time freely and no director received remuneration in the year. The pay of the senior staff is reviewed annually.

The board of Directors hold at least four meetings each year. There is also an annual away day to review organisational direction and an Annual General Meeting.

### **Risk management**

The main risks facing the charity are as follows:

Across Scotland and the UK, charities are facing common trends and challenges. Charity giving spiked during COVID-19, but this was followed by the value of the pound falling drastically, a rise in the cost of living, and income not rising with inflation. Whilst the economy is recovering, this is felt across all income streams, with individuals feeling they have less to give, companies being more cautious with investments, and Trusts seeing the endowments they use for grant-making affected.

Our income from the Scottish Government has increased from 50% to 98% of our income across several funds in the last ten years. This income has given us a level of relative security. However, continuing pressure on government budgets means this funding this is potentially less secure than it once was. With 98% of our funding currently coming from the central government, we are planning to develop a more sustainable and resilient funding model which spreads the risk of funding cuts. In parallel with the development of our strategic plan in 2024/25, we will develop a five-year income generation plan that focuses on diversifying and growing income to ensure our ambition of a more equal Scotland can be realised.

We continue to face greater demand for our input in policy making spaces than our capacity allows for. We will need to make strategic decisions regarding which policy areas we are able to make the greatest impact in. Funding for policy and 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.

We keep the pay and conditions of the staff team under review and aim to offer the best pay and conditions possible within the confines of current resources. In the current financial and funding climate, it is challenging to offer competitive remuneration for experienced staff, and retention may become an issue in future if we fail to keep pace with voluntary sector norms of pay.

## Report of the directors

### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Engender has a risk management system that includes board review of the risk register at least twice a year and ongoing risk management discussions at each board meeting. The organisation continually works to mitigate identified risk, has sound finances and financial controls, and has an experienced and effective board.

### REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Engender
Company registration number	SC286639
Charity registration number	SC029053
Registered and Principal office address	50 Suite 540-541, 5th Floor, Baltic Chambers 50 Wellington Street Glasgow G2 6HJ
Directors	Lucy Mulvagh, Convener Maria Pakpahan, Vice-Convener (resigned 18 November 2023) Zara Kitson Louise Brodie, Treasurer and Vice-Convener Dr Nighet Riaz (resigned 5 February 2024) Camila Cavalcante Pereira Iffat Shahnaz Suzanne McLaughlin Rachel Hanna Palma Randle Emily Victoria Hutchinson Lucy Anne Miller (appointed 18 November 2023)
Key management personnel	Catherine Murphy (Executive Director)
Bankers	The Co-operative Bank p.l.c. P.O. Box 250 Skelmersdale WN8 6WT
Senior Statutory Auditor	Kevin Cattanach
External auditor	Whitelaw Wells Statutory Auditor 9 Ainslie Place Edinburgh EH3 6AT

## Report of the directors

### **Auditor**

It is the Directors assessment that all necessary steps have been taken to ensure that the auditor has been made aware of all relevant audit information and as such there is no relevant audit information which the auditor has not been made aware of.

### **Small Companies Provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

### **Directors' responsibilities**

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law and charity law requires the Directors to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law and charity law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors 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.

Approved by the board on

2025 and signed on its behalf by:

Lucy Mulvagh  
Direc

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS OF  
ENGENDER FOR THE YEAR ENDED 31 MARCH 2024**

**Opinion**

We have audited the financial statements of Engender for the year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, Including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed,

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS OF  
ENGENDER FOR THE YEAR ENDED 31 MARCH 2024**

we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate,

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS OF  
ENGENDER FOR THE YEAR ENDED 31 MARCH 2024**

they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Other Matters**

The comparative financial statements are unaudited.

Engender  
Financial statements for the year ended 31 March 2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS OF  
ENGENDER FOR THE YEAR ENDED 31 MARCH 2024**

.....  
**Kevin Cattanach**  
**Senior Statutory Auditor**  
**for and on behalf of Whitelaw Wells, Statutory Auditor**  
**Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**  
**9 Ainslie Place**  
**Edinburgh EH3 6AT**  
2025

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

		Unrestricted funds		Restricted funds	2024	Restated (Note 16) 2023
	Note	General funds £	Designated funds £	£	£	£
<b>Income from:</b>						
Donations and legacies	2	8,395	-	-	8,395	11,005
Charitable activities	3	4,261	-	556,800	561,061	501,989
<b>Total Income</b>		<b>12,656</b>	<b>-</b>	<b>556,800</b>	<b>569,456</b>	<b>512,994</b>
<b>Expenditure on:</b>						
Raising funds	4	-	-	6,275	6,275	6,246
Charitable activities	5	2,950	1,022	589,130	593,102	439,906
<b>Total Expenditure</b>		<b>2,950</b>	<b>1,022</b>	<b>595,405</b>	<b>599,377</b>	<b>446,152</b>
<b>Net income/(expenditure) for the year</b>		<b>9,706</b>	<b>(1,022)</b>	<b>(38,605)</b>	<b>(29,921)</b>	<b>66,842</b>
<b>Transfers between funds</b>	12	<b>32,700</b>	<b>-</b>	<b>(32,700)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>42,406</b>	<b>(1,022)</b>	<b>(71,305)</b>	<b>(29,921)</b>	<b>66,842</b>
<b>Reconciliation of funds:</b>						
<b>Total funds at 1 April 2023 (restated)</b>		<b>149,704</b>	<b>4,919</b>	<b>118,081</b>	<b>272,704</b>	<b>205,862</b>
<b>Total funds at 31 March 2024</b>	12,13	<b>192,110</b>	<b>3,897</b>	<b>46,776</b>	<b>242,783</b>	<b>272,704</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 in the current and prior year.

## Balance Sheet

	Note	2024 £	Restated (Note 16) 2023 £
<b>Fixed assets</b>			
Tangible assets	9	4,257	3,795
<b>Current assets</b>			
Debtors	10	19,584	19,114
Cash at bank and in hand		346,871	283,372
		366,455	302,486
<b>Creditors: amounts falling due within one year</b>	11	127,929	33,577
<b>Net current assets</b>		238,526	268,909
<b>Net assets</b>		242,783	272,704
<b>Funds</b>			
Unrestricted funds			
General funds	12	192,110	149,704
Designated funds	12	3,897	4,919
Restricted funds	12	46,776	118,081
		242,783	272,704

The Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Directors on

2025 and signed on their behalf by:

Louise Brodie  
Director  
Engender  
SC286639

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

## Cash Flow Statement

	Note	2024 £	Restated (Note 16) 2023 £
<b>Net cash provided by operating activities</b>	(i)	<u>66,123</u>	<u>76,720</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		<u>(2,624)</u>	<u>-</u>
<b>Net cash provided by investing activities</b>		<b>(2,624)</b>	<b>-</b>
<b>Net increase in cash and cash equivalents in the year</b>		<u>63,499</u>	<u>76,720</u>
<b>Cash and cash equivalents at beginning of year</b>		<u>283,372</u>	<u>206,652</u>
<b>Cash and cash equivalents at end of year</b>		<u>346,871</u>	<u>283,372</u>
<b>Cash and cash equivalents</b>		<u>                    </u>	<u>                    </u>
Cash in hand and in bank		<u>346,871</u>	<u>283,372</u>

### Notes to the Cash Flow Statement

**(i) Reconciliation of net income / (expenditure) to net cash flow from operating activities**

Net movement in funds		(29,921)	66,842
Depreciation charges		2,162	2,219
(Increase) / decrease in debtors		(470)	(10,515)
Increase / (decrease) in creditors		<u>94,352</u>	<u>18,174</u>
<b>Cash flows from operating activities</b>		<u>66,123</u>	<u>76,720</u>

## Notes to the financial statements

### 1 Accounting policies

#### Legal status of the Charity

Engender is a registered charity with the Office of the Scottish Charity Regulator and a private company limited by guarantee incorporated in Scotland under the Companies Act 2006 with company number SC286639. The address of the charity's registered office is detailed on the Reference and Administrative Details page and the nature of the charity's principal activities is set out in the Report of the Directors.

#### 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. The charity is reliant on Scottish Government funding that has been approved to 31 March 2025. The directors have had no indication from the Scottish Government that this funding will not be extended from 31 March 2025 and have therefore prepared the financial statements on a going concern basis.

#### 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.

## Notes to the financial statements

### 1 Accounting policies (continued)

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.

#### **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.

#### Provisions

Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation.

### 2 Donations and legacies

	Unrestricted funds		Restricted funds	Restated (Note 16)	
	General funds	Designated funds		2024	2023
	£	£	£	£	£
Donations & Membership income	8,395	-	-	8,395	11,005
	8,395	-	-	8,395	11,005

Income from donations and legacies was £8,395 (2023: restated £11,005) of which £8,395 (2023: restated £11,005) was unrestricted general and £nil (2023: restated £nil) was restricted. No amounts were unrestricted designated in the current or prior year.

### 3 Income from charitable activities

	Unrestricted funds		Restricted funds	Restated (Note 16)	
	General funds	Designated funds		2024	2023
	£	£	£	£	£
Scottish Government Grants	-	-	617,142	617,142	499,602
Scottish Government Grant Clawbacks	-	-	(60,342)	(60,342)	-
Consultancy	4,261	-	-	4,261	2,387
	4,261	-	556,800	561,061	501,989

Income from charitable activities was £561,061 (2023: restated £501,989) of which £4,261 (2023: £2,387) was unrestricted general and £561,061 (2023: restated £499,602) was restricted. No amounts were unrestricted designated in the current or prior year.

## Notes to the financial statements

### 4 Raising funds

	Unrestricted funds		Restricted funds		
	General funds	Designated funds		2024	2023
	£	£	£	£	£
Wages and salaries	-	-	5,279	5,279	5,256
Employer's NI contributions	-	-	590	590	569
Staff pension costs	-	-	406	406	421
	-	-	<b>6,275</b>	<b>6,275</b>	6,246

Expenditure on raising funds was £6,275 (2023: restated £6,246) of which £nil (2023: restated £nil) was unrestricted general and £6,275 (2023: restated £6,246) was restricted. No amounts were unrestricted designated in the current or prior year.

### 5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds		
	General funds	Designated funds		2024	2023
	£	£	£	£	£
Staff costs	-	-	379,359	379,359	306,441
Premises costs	-	-	40,456	40,456	28,533
Running costs	547	1,022	82,175	83,744	56,098
Legal and professional fees	-	-	85,740	85,740	45,046
Interest and finance charges	241	-	1,400	1,641	1,569
Depreciation	2,162	-	-	2,162	2,219
	<b>2,950</b>	<b>1,022</b>	<b>589,130</b>	<b>593,102</b>	439,906

Expenditure on charitable activities was £593,102 (2023: £439,906) of which £2,950 (2023: restated £4,665) was unrestricted general, £1,022 (2023: £1,596) was unrestricted designated and £589,130 (2023: restated £433,645) 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:

	2024	2023
	£	£
Amounts payable to Auditor (2024) / Independent Examiner: (2023)		
External scrutiny services	7,800	882
Other accountancy services	-	3,390
Depreciation on owned assets	2,162	2,219
Other operating lease rentals	22,546	18,003
	22,546	18,003

### 7 Staff costs

	2024	2023
	£	£
Salaries and wages	331,393	268,638
Social security costs	28,807	22,682
Pension costs	25,434	21,367
	385,634	312,687

One staff member earned between £60,000 to £70,000 for the reporting period (2023: one).

The Charity considers its key management personnel in the current year to be the Executive Director. In the prior year it comprised of the Executive Director and the Interim Leadership Team. The total employment benefits (including employer pension contributions) of the key management personnel was £71,722 (2023: £169,554)

The average number of staff employed during the year was 10 (2023: 8).

The pension costs noted above relate to contributions made by the company in respect of certain employees to a defined contribution scheme. Pension costs were charged to restricted general funds (2023: restated - 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 (2023: £nil).

During the year there was £60 (2023: £201) of software costs for one trustee, £nil (2023: £105) travel and subsistence costs and £nil (2023: £1,200) training costs paid by the Charity.

Trustees paid donations of £85 (2023: £165).

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 2023	5,564	27,148	32,712
Additions	-	2,624	2,624
	5,564	29,772	35,336
Depreciation			
At 1 April 2023	4,776	24,141	28,917
Charge for the year	198	1,964	2,162
	4,974	26,105	31,079
Net book value			
At 31 March 2024	590	3,667	4,257
At 31 March 2023	788	3,007	3,795

### 10 Debtors

	2024 £	2023 £
Prepayments and accrued income	18,744	17,953
Other debtors	840	1,161
	19,584	19,114

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

	2024 £	Restated (Note 16) 2023 £
Trade creditors	9,588	5,697
Other taxes and social security costs	8,659	6,726
Accruals	20,700	1,329
Other creditors	88,982	19,825
	127,929	33,577

## Notes to the financial statements

### 12 Movement in funds

	At 1 April 2023 Restated (Note 16)	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2024
<b>Restricted funds</b>	£	£	£	£	£
E&HR Fund	25,374	359,806	372,884	-	12,296
Delivering Equally Safe Fund	23,297	63,538	64,937	-	21,898
SGEI Fund	44,073	48,778	70,151	(22,700)	-
GEMS / EMCC Fund	25,337	84,678	87,433	(10,000)	12,582
	<u>118,081</u>	<u>556,800</u>	<u>595,405</u>	<u>(32,700)</u>	<u>46,776</u>
<b>Unrestricted funds</b>					
Designated funds					
Sue Innes Memorial Fund	509	-	-	-	509
Health and Wellbeing Fund	4,410	-	1,022	-	3,388
General funds	149,704	12,656	2,950	32,700	192,110
	<u>149,704</u>	<u>12,656</u>	<u>2,950</u>	<u>32,700</u>	<u>192,110</u>
<b>Total funds</b>	<u>272,704</u>	<u>569,456</u>	<u>599,377</u>	<u>-</u>	<u>242,783</u>

  

	At 1 April 2022 Restated (Note 16)	Incoming resources Restated (Note 16)	Outgoing resources Restated (Note 16)	Transfers between funds	At 31 March 2023 Restated (Note 16)
<b>Restricted funds</b>	£	£	£	£	£
E&HR Fund	8,118	351,114	333,858	-	25,374
Delivering Equally Safe	20,940	62,012	59,655	-	23,297
SGEI fund	29,312	59,476	44,715	-	44,073
GEMS	-	27,000	1,663	-	25,337
	<u>58,370</u>	<u>499,602</u>	<u>439,891</u>	<u>-</u>	<u>118,081</u>
<b>Unrestricted funds</b>					
Designated funds					
Sue Innes Memorial Fund	509	-	-	-	509
Health and Wellbeing Fund	6,006	-	1,596	-	4,410
General funds	140,977	13,392	4,665	-	149,704
	<u>140,977</u>	<u>13,392</u>	<u>4,665</u>	<u>-</u>	<u>149,704</u>
<b>Total funds</b>	<u>205,862</u>	<u>512,994</u>	<u>446,152</u>	<u>-</u>	<u>272,704</u>

## Notes to the financial statements

### 12 Movement in funds (continued)

#### Restricted funds

***Equality and Human Rights Fund*** – Funding to build on our record of successful advocacy for women’s equality and rights. The funding will be used to gather intersectional evidence, analyse policy and advocate for specific law and policy to meet women’s needs. We will provide leadership around the incorporation of CEDAW into Scots Law, and around women’s rights more broadly. We will engage with different groups of women around feminist policy, and shape the public conversation on women’s equality.

***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 / EMCC*** : The profile of Gender Equal Media Scotland (GEMS) project is raised with key media, equalities and cultural institutions. GEMS has been renamed as “Equal Media and Culture Centre”.

Transfers relate to contributions from grant providers towards Engender’s support costs and management of the projects.

#### 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	4,257	-	-	4,257
Net current assets	187,853	3,897	46,776	238,526
Net assets at 31 March 2024	<u>192,110</u>	<u>3,897</u>	<u>46,776</u>	<u>242,783</u>

Restated (Note 16)	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	3,795	-	-	3,795
Net current assets	145,909	4,919	118,081	268,909
Net assets at 31 March 2023	<u>149,704</u>	<u>4,919</u>	<u>118,081</u>	<u>272,704</u>

### 14 Share capital

Engender is a private company limited by guarantee.

### 15 Financial commitments

At 31<sup>st</sup> March 2024 the company's future minimum operating lease payments are as follows:

	2024 £	2023 £
Within one year	4,440	13,521
Between one and five years	987	-
Over five years	<u>-</u>	<u>-</u>

## Notes to the financial statements

### 16 **Prior year restatement**

While preparing the current year accounts it was discovered that the income deferred in last year's accounts should have been recognised as income. This has led to the prior year's figures being adjusted and an additional income totalling £48,671 being recognised in last year's accounts to be carried forward as restricted funds into the current year. Additionally one of the grants has been reclassified as restricted income.