

Engender
(A company limited by guarantee)

Report and financial statements
Year ended 31 March 2022

Charity no. : SC029053
Company no. : SC286639

Contents

Report of the directors	3-10
Independent Examiner's report	11
Statement of financial activities/income and expenditure account	12
Balance sheet	13
Notes to the financial statements	14-22

Report of the directors

The directors present their report together with the financial statements for the year ended 31 March 2022.

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 2021-2022

2021 was an incredibly challenging year for Engender, as trustees and staff grappled with the tragic news of the death of Emma Ritch, Engender's Executive Director. Engender and the wider feminist movement in Scotland were shocked by the loss of a colleague, role model, and fierce advocate for women's rights.

Despite this devastating loss, Engender continued its feminist policy work; advocating for gender-sensitive legislation, 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 accessible analysis of gender-related policy and legislation in development along with responses to consultations and calls for evidence, and parliamentary briefings. These have been widely disseminated to Engender members and other stakeholders, including policymakers, elected representatives and intermediary and advocacy organisations. Engender's responses and evidence allow for a greater

Report of the directors

ACHIEVEMENTS AND PERFORMANCE 2021-2022 (continued)

understanding of the need for gender analysis to be applied to policy areas and what the gender implication for particular laws, policies and practices are for women.

The Scottish Parliament elections in 2021 took place in the context of both the Covid-19 pandemic, and the beginnings of Brexit. Our manifesto for the elections called for

- 1) A society that values and rewards those who **care** for us
- 2) An **economy** that works for women as well as it does for men
- 3) A Scotland that eradicates men's **violence against women**
- 4) A Scotland that guarantees **women's rights**
- 5) A Scotland with the highest standard of **women's health and wellbeing**
- 6) A Scotland where women have equal access to **decision making**
- 7) A Scotland where women have equal use of **public space**
- 8) A Scotland where our **social security system** ensures the dignity and security of women

The themes of our manifesto have continued throughout our engagement with the Scottish Government, Parliament, and other decision-making bodies.

Covid has continued to dominate policy discussions over the past year, as we look towards economic and social recovery from the pandemic. Engender has consistently called for a gendered approach to this work, and in particular the urgent need to recognise and value the unpaid care work done by women. We were pleased to see this acknowledged in 2021's Programme for Government, but are still to see real progress in this area. We have advocated for a strategic focus on gender equality within development of the National Care Service.

Engender has been long campaigning for the incorporation of CEDAW – the UN Bill of rights for women – into Scots Law, and we are delighted that this has now been committed to by the Scottish Government and will become a reality over the next few years. Engender sits on the Human Rights Bill Governance and Engagement Advisory Board, so will be able to help guide the process to realise our vision that women in Scotland will be able to cite their rights under CEDAW in a Scottish court.

For a number of years Engender has been calling for a standalone criminal offence based on misogyny and has been a key part of the Misogyny and Criminal Justice Working Group, since calling for its creation. In March 2022, the final report from this group by Baroness Helena Kennedy, was launched. The report recommends the creation of a Misogyny and Criminal Justice (Scotland) Act, creating:

- a new statutory aggravation of misogyny;
- an offence of stirring up hatred against women and girls;
- an offence of public misogynistic harassment;
- and an offence of issuing threats of, or invoking, rape or sexual assault or disfigurement of women and girls, online and offline.

Another long-term ask has been a Gender Audit of the Scottish Parliament and we are delighted that the Presiding Officer Alison Johnston MSP will be leading such an audit and that Engender will sit on the advisory group for it. Achieving women's equal representation in politics is about more than just looking at the numbers of elected representatives (important though this is). By examining the make-up of committees, gathering data on who is being invited to give evidence, and understanding where gender

Report of the directors

ACHIEVEMENTS AND PERFORMANCE 2021-2022 (continued)

mainstreaming is not being applied, a Gender Audit will help us work towards a Scottish Parliament which creates better legislation and leads policy change across Scotland for women.

Our communications and engagement team works to increase the profile of women's equality within the 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 16 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 46 blog posts, which covers a huge range of issues and features contributions from prominent feminist experts including those with lived experience. Our blog commissioning pot means that women are paid for their time and enables Engender to profile voices who might otherwise not be heard.

We held seven online events, including a hustings for women's equality which featured First Minister Nicola Sturgeon, consultation events for unpaid carers, and public engagement events with guest authors.

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 under-represented and marginalised women have been highlighted and women from under-represented communities had their work published. There is a greater public understanding of contested areas of policy such as hate crime and the equality act.

With funding for Gender Equal Media Scotland (Scottish Government)

Engender received funding to employ a staff member to develop proposals for an established and resourced Women in Media Body for Scotland. In order to do this, it was necessary to: establish relationships with key media and equalities organisations; map existing initiatives; resources; campaigns and research, and identify gaps, both within Scotland and Internationally.

This work built on our previous engagement with academics, journalists and activists working on gender equality in the media. It has allowed us to gather a Scottish-specific evidence base on sexism in the media, and how this intersects with other under-represented groups, to inform policy solutions and to evaluate existing resources and their effectiveness of creating change within the media.

At the end of the initial phase of this project we have been able to develop a Theory of Change on developing an intersectional approach towards women's equality in Scottish media and have also developed a long-term vision for a National Equal Media and Culture Centre for Scotland.

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. At present women represent 45% of MSPs and only 29% of councillors, and we know that these disparities increase for minoritized women including black and ethnic minority women, LBT women and disabled women.

Report of the directors

ACHIEVEMENTS AND PERFORMANCE 2021-2022 (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 over who is able to become an elected representative.

The project primarily does this by promoting and supporting parties to access the Equal Representation in Politics Toolkit, a set of self-assessment resources available on the web and as an app to support political parties to review and enhance practice around Equality, Diversity and Inclusion. It was created by a group of organisations from across the equalities sector in Scotland who together form the Equal Representation Coalition, and originally launched in 2018.

In 2021 Engender were able to employ a Development Officer to increase engagement from political parties and to strengthen the work of the coalition and has seen significant achievements in both of these areas.

With funding from Rosa, the UK fund for women and girls

In partnership with Close the Gap and the Scottish Women's Rights Centre, Engender received funding to produce a report looking at workplace sexual harassment in Scotland, summarising the evidence-base for action, and outlining proposals for change across the system.

This project saw Engender bring together experts and experts by experience to think about how systems around sexual and sexist harassment in the workplace in Scotland currently work and how they might be changed for the better. Engender convened focus groups and conducted interviews to document women's experiences of sexual and sexist harassment in Scotland, with disabled women, women of colour, Muslim women, LB+ women, trans women, young women, and women on low incomes and in precarious employment. This was done in partnership with advocacy groups that represent these respective communities: Inclusion Scotland, Pass the Mic, Amina, Equality Network, Scottish Trans Alliance, the Young Women's Movement and the Scottish Trades Union Congress. Additionally, we ran a survey calling for women to share their experiences of workplace sexual harassment and their views on how the response by employers and scrutiny systems could have been improved.

This project also included convening a working group of experts from the fields of academia, employment and discrimination law, human resources, and women's equality and human rights, and commissioning a literature review on anonymous reporting of sexual harassment and the creation of a model Sexual Harassment policy for workplaces to adopt.

This information gathering and analysis enabled us to produce a final report, detailing recommendations for employers, Scottish Government, regulators, and the Scottish Courts and Tribunal Service. We will use these findings to advocate for a Scotland where all women can equally participate in employment and public life, free from sexist and sexual harassment and discrimination.

Report of the directors

PLANS FOR FUTURE WORK

The policy domains we work on are partly demand-led, as we respond to the policy and legislative agendas of the Scottish Government and Parliament. However, our outline plans are to focus on the areas set out in our Gender Matters Roadmap/Manifesto, including gender mainstreaming, unpaid care, social security, women's human rights, and social and economic recovery from Covid-19.

We will deliver a programme of engagement that will bring specific groups of women closer to decision-makers and both enable them to create policy calls that respond to their needs and acquire the tools to advocate for them. 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 decision-making, 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 deficit for the year of £(82,378) (2021: surplus of £49,091). The charity's accumulated surplus stands at £205,862 (2021: surplus of £288,240) at the balance sheet date.

The Charity holds restricted funds of £50,252 (2021: £119,020) (for more detailed information see Note 12), designated funds of £6,515 (2021: £9,366) (for more detailed information see Note 12), and general funds of £149,095 (2021: £159,854).

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 (£88k) and six months (£175k). Engender has free reserves of £143,081, 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 COVID19 pandemic and lasting impact that are not yet fully understood.
- iii) Following the tragic death of our Executive Director, Emma Ritch, the organisation faces a transitional period while our new Executive Director, Catherine Murphy establishes herself in her new post.

Report of the directors

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management (continued)

Engender has a risk management system that includes six-monthly Board review of the risk register and ongoing risk management discussions at each Board meeting. The organisation has mitigated all of the identified risks within its funding strategy, has sound finances and financial controls, and has an experienced and effective Board.

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)
Dr Shelly-Ann Brown, Vice-Convener and Treasurer (to 23 April 2022) (resigned 23 April 2022)
Zara Kitson, Vice-Convener (from 23 April 2022)
Maria Pakpahan, Vice-Convener (from 23 April 2022)
Louise Brodie, Treasurer (from 23 April 2022)
Emma Hutton (resigned 13 November 2021)
Jacquelyn O'Brien
Dr Nighet Riaz
Leanne Wilson
Camila Cavalcante Pereira
Iffat Shahnaz
Suzanne McLaughlin (appointed 13 November 2021)

Key management personnel Catherine Murphy (Executive Director) (from 1 March 2022)
Catriona Kirkpatrick, Alys Mumford, Eilidh Dickson and Jill Wood (Interim Leadership Team) (9 July 2021 to 30 June 2022)
Emma Ritch (Executive Director) (to 9 July 2021)

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

23rd October 2022 and signed on its behalf by:

Lucy Mulvagh
Director


Lucy K Mulvagh (Oct 25, 2022 13:53 GMT)

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF ENGENDER

I report on the accounts of the charity for the year ended 31 March 2022 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 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Campbell

ANNE CAMPBELL FCA
CHARTERED ACCOUNTANT
STRIPE ACCOUNTANTS LTD
EDINBURGH

26 October 2022

Statement of financial activities (incorporating income and expenditure account)

		Unrestricted funds		Restricted funds	2022	2021
	Note	General funds	Designated funds			
		£	£	£	£	£
Income from:						
Donations and legacies	2	330,805	-	35,170	365,975	374,056
Charitable activities	3	8,796	-	-	8,796	8,648
Total Income		339,601	-	35,170	374,771	382,704
Expenditure on:						
Raising funds	4	5,536	-	-	5,536	4,649
Charitable activities	5	344,824	2,851	103,938	451,613	328,964
Total Expenditure		350,360	2,851	103,938	457,149	333,613
Net income/(expenditure) for the year		(10,759)	(2,851)	(68,768)	(82,378)	49,091
Transfers between funds	12	-	-	-	-	-
Net movement in funds		(10,759)	(2,851)	(68,768)	(82,378)	49,091
Reconciliation of funds:						
Total funds at 1 April 2021		159,854	9,366	119,020	288,240	239,149
Total funds at 31 March 2022	12,13	149,095	6,515	50,252	205,862	288,240

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	2022 £	2021 £
Fixed assets			
Tangible assets	9	6,014	4,444
Current assets			
Debtors	10	8,599	115,232
Cash at bank and in hand		206,652	185,805
		<u>215,251</u>	<u>301,037</u>
Creditors: amounts falling due within one year	11	<u>15,403</u>	<u>17,241</u>
Net current assets		<u>199,848</u>	283,796
Net assets		<u><u>205,862</u></u>	<u><u>288,240</u></u>
Funds			
Unrestricted funds			
General funds	12	149,095	159,854
Designated funds	12	6,515	9,366
Restricted funds	12	50,252	119,020
		<u><u>205,862</u></u>	<u><u>288,240</u></u>

For the financial year ended 31 March 2022 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

23rd October 2022 and signed on their behalf by:

Louise Brodie
Director
Engender
SC286639


Louise Brodie (Oct 25, 2022 17:45 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	2022	2021
	General funds	Designated funds			
	£	£	£	£	£
Donations & Membership income	10,134	-	-	10,134	10,252
Scottish Government Grants	319,671	-	35,170	354,841	363,804
Other Grants	1,000	-	-	1,000	-
	<u>330,805</u>	<u>-</u>	<u>35,170</u>	<u>365,975</u>	<u>374,056</u>

Income from donations and legacies was £365,975 (2021: £374,056) of which £330,805 (2021: £302,613) was unrestricted general and £35,170 (2021: £71,443) was restricted. No amounts were unrestricted designated in the current or prior year.

3 Income from charitable activities

	Unrestricted funds		Restricted funds	2022	2021
	General funds	Designated funds			
	£	£	£	£	£
Consultancy	8,796	-	-	8,796	8,648
	<u>8,796</u>	<u>-</u>	<u>-</u>	<u>8,796</u>	<u>8,648</u>

Income from charitable activities was £8,796 (2021: £8,648) of which £8,796 (2021: £8,648) 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	2022	2021
	General funds	Designated funds			
	£	£	£	£	£
Wages and salaries	4,732	-	-	4,732	4,004
Employer's NI contributions	432	-	-	432	325
Staff pension costs	372	-	-	372	320
	<u>5,536</u>	<u>-</u>	<u>-</u>	<u>5,536</u>	<u>4,649</u>

Expenditure on raising funds was £5,536 (2021: £4,649) of which £5,536 (2021: £4,649) 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	2022	2021
	General funds	Designated funds			
	£	£	£	£	£
Staff costs	253,947	-	68,645	322,592	253,743
Premises costs	23,076	-	-	23,076	21,867
Running costs	39,846	2,851	3,093	45,790	38,718
Legal and professional fees	24,833	-	32,200	57,033	11,857
Interest and finance charges	1,565	-	-	1,565	1,672
Depreciation	1,557	-	-	1,557	1,107
	<u>344,824</u>	<u>2,851</u>	<u>103,938</u>	<u>451,613</u>	<u>328,964</u>

Expenditure on charitable activities was £451,613 (2021: £328,964) of which £344,824 (2021: £290,043) was unrestricted general, £2,851 (2021: £16,555) was unrestricted designated and £103,938 (2021: £22,366) 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:

	2022	2021
	£	£
Amounts payable to Independent Examiner:		
External scrutiny services	864	864
Other accountancy services	3,378	3,378
Depreciation on owned assets	1,557	1,107
Other operating lease rentals	15,564	15,403
	<u>21,363</u>	<u>20,752</u>

7 Staff costs

	2022	2021
	£	£
Salaries and wages	284,392	222,374
Social security costs	21,485	17,581
Pension costs	22,251	18,437
	<u>328,128</u>	<u>258,392</u>

No staff member earned more than £60,000 (2021: none).

The Charity considers its key management personnel to comprise of the Executive Directors and the Interim Leadership Team. The total employment benefits (including employer pension contributions) of the key management personnel was £190,011 (2021: £57,344)

The average number of staff employed during the year was 10 (2021: 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 of £17,936 (2021: £16,351) were charged to unrestricted general funds, £nil (2021: £1,037) were charged to unrestricted designated funds and £4,315 (2021: £1,049) 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 (2021: £nil).

During the year, £121 (2021: £nil) of software costs and £80 (2021: £nil) of training costs for three 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 2021	5,564	24,021	29,585
Additions	-	3,127	3,127
	<hr/>	<hr/>	<hr/>
At 31 March 2022	5,564	27,148	32,712
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	4,162	20,979	25,141
Charge for the year	351	1,206	1,557
	<hr/>	<hr/>	<hr/>
At 31 March 2022	4,513	22,185	26,698
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	1,051	4,963	6,014
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,402	3,042	4,444
	<hr/>	<hr/>	<hr/>

10 Debtors

	2022	2021
	£	£
Trade debtors	1,715	-
Prepayments and accrued income	6,569	115,232
Other debtors	315	-
	<hr/>	<hr/>
	8,599	115,232
	<hr/>	<hr/>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,059	8,890
Other taxes and social security costs	6,106	5,740
Accruals and deferred income	1,293	1,834
Other creditors	2,945	777
	<hr/>	<hr/>
	15,403	17,241
	<hr/>	<hr/>

Notes to the financial statements

12 Movement in funds

	At 1 April 2021	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2022
	£	£	£	£	£
Restricted funds					
Delivering Equally Safe	-	35,170	14,230	-	20,940
SGEI fund	67,490	-	38,178	-	29,312
GEMS	51,530	-	51,530	-	-
	<u>119,020</u>	<u>35,170</u>	<u>103,938</u>	<u>-</u>	<u>50,252</u>
Unrestricted funds					
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
	<u>159,854</u>	<u>339,601</u>	<u>350,360</u>	<u>-</u>	<u>149,095</u>
Total funds	<u>288,240</u>	<u>374,771</u>	<u>457,149</u>	<u>-</u>	<u>205,862</u>

	At 1 April 2020	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2021
	£	£	£	£	£
Restricted funds					
SGEI fund	-	71,443	3,953	-	67,490
GEMS	69,943	-	18,413	-	51,530
	<u>69,943</u>	<u>71,443</u>	<u>22,366</u>	<u>-</u>	<u>119,020</u>
Unrestricted funds					
Designated funds					
Sue Innes Memorial Fund	509	-	-	-	509
Home Adaptations Fund	-	-	15,412	15,412	-
Health and Wellbeing Fund	-	-	1,143	10,000	8,857
General funds	168,697	311,261	294,692	(25,412)	159,854
	<u>168,697</u>	<u>311,261</u>	<u>294,692</u>	<u>(25,412)</u>	<u>159,854</u>
Total funds	<u>239,149</u>	<u>382,704</u>	<u>333,613</u>	<u>-</u>	<u>288,240</u>

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.

Home Adaptations Fund

The Home Adaptations Fund was established to provide funds for staff to cover the additional expense of working from home and to allow for any home adaptations that may be required.

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.

The transfer of funds in the prior year from the Unrestricted General Fund is to meet the funding requirements of the newly established designated Home Adaptations Fund and Health and Wellbeing Fund.

Notes to the financial statements

13 Analysis of net assets between funds

	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>

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	4,444	-	-	4,444
Net current assets	155,410	9,366	119,020	283,796
Net assets at 31 March 2021	<u>159,854</u>	<u>9,366</u>	<u>119,020</u>	<u>288,240</u>

14 Share capital

Engender is a private company limited by guarantee.

15 Financial commitments

At 31st March 2022 the company's future minimum operating lease payments are as follows:

	2022 £	2021 £
Within one year	9,858	15,363
Between one and five years	121	9,979
Over five years	<u>-</u>	<u>-</u>

16 Related parties

There are no related party transactions in the reporting period that require disclosure.