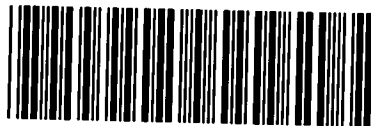


**Engender**  
**(A company limited by guarantee)**

**Report and financial statements**  
**Year ended 31 March 2021**

**Charity no. : SC029053**  
**Company no. : SC286639**

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## Report of the directors

The directors present their report together with the financial statements for the year ended 31 March 2021.

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 8.

### 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 2020-2021

#### With funding from the Scottish Government

##### Gender Matters

We continue to work for and enable women's equality across all the areas detailed in our Gender Matters Roadmap; care, education and training, employment and labour market, health, media, arts and sport, politics and public life, public space, social security, violence against women and women's rights and fair economy.

In 2020-21 Engender's policy work was focused on gendering the response to Covid-19, including advocating for a recovery that will meet women's needs. During the pandemic Engender has gathered evidence to highlight the disproportionate impact that the crisis has had on women and called for responses

## Report of the directors

### **ACHIEVEMENTS AND PERFORMANCE 2020-2021 (continued)**

to take a gendered approach. Engender's 'Women Covid Scot' platform has collated the lived experience of women throughout the pandemic. Our research and analysis throughout the pandemic has informed our work on gender and economic recovery, the impact of Covid-19 on women's caring roles, and on public bodies' needs to gather and use data to integrate women's equality and rights into their Covid-19 responses. Engender has also been involved in some of the planning for recovery, including participating in the Social Renewal Advisory Board.

#### **Gender Matters Locally**

We have produced further episodes of our 'On the Engender' podcast relating to issues of key importance to women in Scotland today. We also continue to write and commission blogs on a variety of feminist issues. Our podcasts and blogs enable us to engage with a wide audience of women on a wide range of subjects, as well as offering a fee for women to write for the blog to ensure that diverse voices are highlighted. This year has seen Engender host a number of online webinars on a range of subjects, which has enabled us to engage with women who are not able to participate in person due to geographical distance caring roles, and other constraints. These online events have included a Party Leaders' hustings in the lead up to the Scottish Parliament Election, seminars to explain our policy work around hate crime, and public events such as hosting a talk with author and campaigner Laura Bates.

Our 'Gender Matters Locally' work includes working with and for communities of interest, as well as geographic communities. This year this has included undertaking surveys and research work around disabled women's experiences of Covid-19, and engaging with women accessing telemedical abortion healthcare

As a result of our communications work, more people in Scotland are aware of issues of women's inequality and specific policy areas. Our role in coordinating the women's sector communications network has enabled for more efficient information sharing, and a more cohesive voice for women's equality across Scotland.

#### **Gender Matters Nationally**

A great deal of Engender's work is at a national level, producing policy briefings and influencing and engaging with the Scottish Government and other public bodies to ensure that women's equality remains high on the political agenda. Areas of focus for us have been the Covid-19 response and advocacy for recovery. In addition, we have worked on CEDAW incorporation, responses to misogynistic harassment, health, housing, planning, care, social security, and sexual harassment.

Engender has produced accessible analysis of gender-related policies, programmes and bills. These have been widely disseminated to Engender members and other stakeholders, including policymakers, elected representatives and intermediary and advocacy organisations. Through this work Engender has identified clear policy asks to increase women's equality and realise women's rights.

Engender has provided responses to a wide variety of consultations undertaken by Scottish Government, Scottish Parliament committees, Scottish public bodies, UK public bodies and UN processes.

Engender's responses and evidence allow for a greater 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. They enable decision-makers to make decisions in the best interests of women and girls.

## Report of the directors

### ACHIEVEMENTS AND PERFORMANCE 2020-2021 (continued)

#### Gender Matters Internationally

Engender is Scotland's representative on the UK Joint Committee on Women, which is the national co-ordination of the UK within the European Women's Lobby. Engender has served as the EWL Board member during this period, and has also contributed to EWL's feminist economics working group and an expert group on gender budget analysis.

#### PLANS FOR FUTURE WORK

As Scotland emerges from the pandemic, Engender will continue to advocate for women's needs to be taken into account as detailed policy is developed, including on social security, women's representation and participation, health, housing, the economy and care and provide advice for and guidance on intersection, gender-sensitive approaches.

We will be reviewing and adapting the way in which we deliver our work to take account of the impact of the Covid-19 pandemic and the effect that it has had on women's lives. We will be analysing recovery responses and advocating for approaches that avoid a rollback of women's equality and rights.

We will continue to deliver a broad programme of feminist policy advocacy and will also work on specifically funded projects on women and political representation and other topics relevant to our core work.

With funding from Scottish Government's Equality and Human Rights Fund, we will build on our record of successful advocacy for women's equality and rights. We will continue 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.

In partnership with Rape Crisis Scotland and Scottish Women's Aid and with funding from the Scottish Government's Delivering Equally Safe Fund, we will deliver a programme of research and policy analysis to identify how primary prevention of multiple forms of men's violence should be delivered across a range of policy areas.

In partnership with Gender Equal Media Scotland, we will continue to deliver a project, funded by Scottish Government, to establish relationships with key media and equalities organisations, map existing initiatives, resources, campaigns and research, and develop proposals for an established and resourced Women in Media Body for Scotland.

We will also be delivering a project funded by Scottish Government to support political parties to make best use of the Equal Representation in Political Parties toolkit and app and to provide additional advice and support in relation to online activism and engagement. The toolkit was designed by members of the Equal Representation Coalition to enable political parties to assess their diversity and policies around inclusion and receive an individualised action plan to improve the participation of under-represented groups.

## Report of the directors

### FINANCIAL REVIEW

The charity had a surplus for the year of £49,091 (2020: surplus of £52,903). The charity's accumulated surplus stands at £288,240 (2020: surplus of £239,149) at the balance sheet date.

The Charity holds restricted funds of £119,020 (2020: £69,943) (for more detailed information see Note 12), designated funds of £9,366 (2020: £509) (for more detailed information see Note 12), and general funds of £159,854 (2020: £168,697).

### 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 (74k) and six months (£147k). Engender has free reserves of £155,410, which is slightly higher than the target level as set out in this policy. This is considered necessary due to higher anticipated future running costs as a result of increased staff numbers. There are plans to allocate the excess reserves to support the organisation's interim leadership arrangements during the transition period before a new Executive Director is in post.

## 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.

## Report of the directors

### 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) Our application to increase our policy capacity was not successful. We will 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 until a new Executive Director is in post.

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.

## Report of the directors

### REFERENCE AND ADMINISTRATIVE DETAILS

Company registration number	SC286639
Charity registration number	SC029053
Registered and Principal office address	10 Old Tolbooth Wynd EDINBURGH EH8 8EQ
Directors	Nina Murray, Convener Dr Shelly-Ann Brown, Vice-Convener and Treasurer (from 13 February 2021) (appointed 14 November 2020) Lucy Mulvagh, Vice-Convener (from 13 February 2021) Emily Thomson, Vice-Convener (resigned 14 November 2020) Dr Jennifer Bloomfield, Treasurer (resigned 14 November 2020) Pam Duncan-Glancy (resigned 14 November 2020) Zara Kitson Lynn Williams (resigned 14 November 2020) Emma Hutton Louise Brodie Jacquelyn O'Brien Dr Nighet Riaz Leanne Wilson Camila Cavalcante Pereira (appointed 14 November 2020) Iffat Shahnaz (appointed 14 November 2020) Maria Pakpahan (appointed 14 November 2020)
Secretary	Dr Jennifer Bloomfield (resigned 14 November 2020)
Key management personnel	Emma Ritch (Executive Director) (to 9 July 2021)
Independent Examiner	Anne Campbell FCA Chartered Accountant Stripe Accountants Ltd 3a Montgomery Street Lane Edinburgh EH7 5JT



## 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

23.10.2021 and signed on its behalf by:

Nina Murray  
Director

  
Nina K. Murray (Oct 27, 2021 11:38 GMT+1)

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

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 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.

*Anno Campbell*

ANNE CAMPBELL FCA  
CHARTERED ACCOUNTANT  
STRIPE ACCOUNTANTS LTD  
EDINBURGH

28 October 2021

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

		Unrestricted funds		Restricted funds	2021	2020
	Note	General funds	Designated funds			
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	2	302,613	-	71,443	374,056	370,532
Charitable activities	3	8,648	-	-	8,648	11,004
<b>Total Income</b>		<b>311,261</b>	<b>-</b>	<b>71,443</b>	<b>382,704</b>	<b>381,536</b>
<b>Expenditure on:</b>						
Raising funds	4	4,649	-	-	4,649	3,805
Charitable activities	5	290,043	16,555	22,366	328,964	324,828
<b>Total Expenditure</b>		<b>294,692</b>	<b>16,555</b>	<b>22,366</b>	<b>333,613</b>	<b>328,633</b>
<b>Net income/(expenditure) for the year</b>		<b>16,569</b>	<b>(16,555)</b>	<b>49,077</b>	<b>49,091</b>	<b>52,903</b>
<b>Transfers between funds</b>	12	<b>(25,412)</b>	<b>25,412</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds at 1 April 2020</b>		<b>168,697</b>	<b>509</b>	<b>69,943</b>	<b>239,149</b>	<b>186,246</b>
<b>Total funds at 31 March 2021</b>	12,13	<b>159,854</b>	<b>9,366</b>	<b>119,020</b>	<b>288,240</b>	<b>239,149</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.

Engender  
Financial statements for the year ended 31 March 2021

## Balance Sheet

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	4,444	2,811
<b>Current assets</b>			
Debtors	10	115,232	9,739
Cash at bank and in hand		185,805	238,200
		<u>301,037</u>	<u>247,939</u>
<b>Creditors: amounts falling due within one year</b>	11	17,241	11,601
<b>Net current assets</b>		283,796	236,338
<b>Net assets</b>		<u>288,240</u>	<u>239,149</u>
<b>Funds</b>			
Unrestricted funds			
General funds	12	159,854	168,697
Designated funds	12	9,366	509
Restricted funds	12	119,020	69,943
		<u>288,240</u>	<u>239,149</u>

For the financial year ended 31 March 2021 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

23.10.2021 and signed on their behalf by:

Shelly-Ann Brown  
Director  
Engender  
SC286639

  
Shelly Ann Brown (Oct 27, 2021 14:05 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in 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) as amended in March 2018 (effective 1 January 2019) – Charities SORP (FRS102).

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

The presentation currency is pounds Sterling.

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.

#### 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 Development Manager’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.

#### **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	2021 £	2020 £
	General funds £	Designated funds £	£		
Donations & Membership income	10,252	-	-	10,252	8,228
Scottish Government Grants	292,361	-	71,443	363,804	362,304
	<u>302,613</u>	<u>-</u>	<u>71,443</u>	<u>374,056</u>	<u>370,532</u>

Income from donations and legacies was £374,056 (2020: £370,532) of which £302,613 (2020: £300,589) was unrestricted general and £71,443 (2020: £69,943) was restricted. No amounts were unrestricted designated in the current or prior year.

### 3 Income from charitable activities

	Unrestricted funds		Restricted funds	2021 £	2020 £
	General funds £	Designated funds £	£		
Consultancy	8,648	-	-	8,648	10,826
Other income	-	-	-	-	178
	<u>8,648</u>	<u>-</u>	<u>-</u>	<u>8,648</u>	<u>11,004</u>

Income from charitable activities was £8,648 (2020: £11,004) of which £8,648 (2020: £11,004) 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	2021	2020
	General funds	Designated funds			
	£	£	£	£	£
Wages and salaries	4,004	-	-	4,004	3,231
Employer's NI contributions	325	-	-	325	315
Staff pension costs	320	-	-	320	259
	<u>4,649</u>	<u>-</u>	<u>-</u>	<u>4,649</u>	<u>3,805</u>

Expenditure on raising funds was £4,649 (2020: £3,805) of which £4,649 (2020: £3,805) 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	2021	2020
	General funds	Designated funds			
	£	£	£	£	£
Staff costs	217,551	15,412	20,780	253,743	189,799
Premises costs	21,867	-	-	21,867	27,627
Running costs	37,219	1,143	356	38,718	62,176
Motor and travel costs	-	-	-	-	7,051
Legal and professional fees	10,627	-	1,230	11,857	34,786
Interest and finance charges	1,672	-	-	1,672	1,215
Depreciation	1,107	-	-	1,107	2,174
	<u>290,043</u>	<u>16,555</u>	<u>22,366</u>	<u>328,964</u>	<u>324,828</u>

Expenditure on charitable activities was £328,964 (2020: £324,828) of which £290,043 (2020: £322,944) was unrestricted general, £16,555 (2020: £nil) was unrestricted designated and £22,366 (2020: £1,884) 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:

	2021 £	2020 £
Amounts payable to Independent Examiner:		
External scrutiny services	864	864
Other accountancy services	3,378	3,378
Depreciation on owned assets	1,107	2,174
Other operating lease rentals	15,000	15,645
	<u>15,000</u>	<u>15,645</u>

### 7 Staff costs

	2021 £	2020 £
Salaries and wages	222,374	168,374
Social security costs	17,581	11,755
Pension costs	18,437	13,475
	<u>258,392</u>	<u>193,604</u>

No staff member earned more than £60,000 (2020: none).

The Charity considers its key management personnel to comprise of the Executive Director. The total employment benefits (including employer pension contributions) of the key management personnel was £57,344 (2020: £54,196)

The average number of staff employed during the year was 8 (2020: 7).

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 £16,351 (2020: £13,475) were charged to unrestricted general funds, £1,037 (2020: £nil) were charged to unrestricted designated funds and £1,049 (2020: £nil) 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 (2020: £nil).

During the year, £nil (2020: £218) of travel expenses were reimbursed to the following trustees: Nina Murray £nil (2020: £13), Louise Brodie £nil (2020: £192), Emma Hutton £nil (2020: £13).

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 2020	5,564	21,281	26,845
Additions	-	2,740	2,740
At 31 March 2021	<u>5,564</u>	<u>24,021</u>	<u>29,585</u>
Depreciation			
At 1 April 2020	3,695	20,339	24,034
Charge for the year	467	640	1,107
At 31 March 2021	<u>4,162</u>	<u>20,979</u>	<u>25,141</u>
Net book value			
At 31 March 2021	<u>1,402</u>	<u>3,042</u>	<u>4,444</u>
At 31 March 2020	<u>1,869</u>	<u>942</u>	<u>2,811</u>

### 10 Debtors

	2021 £	2020 £
Prepayments and accrued income	115,232	9,631
Other debtors	-	108
	<u>115,232</u>	<u>9,739</u>

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

	2021 £	2020 £
Trade creditors	8,890	5,765
Other taxes and social security costs	5,740	4,281
Accruals and deferred income	1,834	1,381
Other creditors	777	174
	<u>17,241</u>	<u>11,601</u>

## Notes to the financial statements

### 12 Movement in funds

	At 1 April 2020	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2021
	£	£	£	£	£
<b>Restricted funds</b>					
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>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<u>239,149</u>	<u>382,704</u>	<u>333,613</u>	<u>-</u>	<u>288,240</u>

	At 1 April 2019	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2020
	£	£	£	£	£
<b>Restricted funds</b>					
SCVO/Employee fund	591	-	-	(591)	-
ROSA fund	1,697	-	-	(1,697)	-
SGEI fund	14,181	-	72	(14,109)	-
Tampon Tax fund	6,722	-	-	(6,722)	-
Heritage Lottery fund	2,105	-	1,812	(293)	-
Women's Vote Centenary fund	5,000	-	-	(5,000)	-
GEMS	-	69,943	-	-	69,943
	<u>30,296</u>	<u>69,943</u>	<u>1,884</u>	<u>(28,412)</u>	<u>69,943</u>
<b>Unrestricted funds</b>					
Designated funds					
Sue Innes Memorial Fund	509	-	-	-	509
General funds	155,441	311,593	326,749	28,412	168,697
	<u>155,441</u>	<u>311,593</u>	<u>326,749</u>	<u>28,412</u>	<u>168,697</u>
<b>Total funds</b>	<u>186,246</u>	<u>381,536</u>	<u>328,633</u>	<u>-</u>	<u>239,149</u>

## Notes to the financial statements

### 12 Movement in funds (continued)

#### Restricted funds

##### ***SCVO/ Employee fund***

The SCVO fund is provided by Community Jobs Scotland that is managed by Scottish Council for Voluntary Organisations. This Scottish Government funding was provided to support an employee to develop the skills required to enable them to enter sustainable employment through providing meaningful paid employment and training opportunities in the third sector.

***ROSA - Voices from the Frontline:*** A grant to create a commissioning pot of money to pay a fee and provide travel costs, mentoring and editorial support to women facing multiple discrimination to create content for our blog and podcast. The aim of the project was to challenge the over-representation of white, middle class and non-disabled women in feminist commentary, and spread the message that women's lived experience is as diverse as women themselves.

***Scottish Government Equality Intermediary (SGEI) Fund - Equal representation project*** - Funding to facilitate engagement with political parties to develop 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.

***Tampon Tax Fund:*** To fund a project to organise a series of events to gather greater detail about the experiences of disabled women in relation to reproductive and parenting services and use this information to identify ways that disabled women's experiences can be improved and how services can respond more appropriately to disabled women's needs.

***Heritage Lottery Fund:*** A project exploring the history of the women's movement in Scotland, including the creation of a photo exhibition and documentary podcast.

***Women's Vote Centenary Fund:*** Production of a podcast mini-series exploring the Representation of the People Act 1918, with each podcast focussing on a different aspect of the legacy of the Act.

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

The transfer in the prior year from the Restricted Funds to the Unrestricted General Fund are in recognition that the obligation in relation to funding received was discharged in prior years with funds fully spent in prior years.

## Notes to the financial statements

### 12 Movement in funds (continued)

#### 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 current 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.

### 13 Analysis of net assets between funds

	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>

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	2,811	-	-	2,811
Net current assets	165,886	509	69,943	236,338
Net assets at 31 March 2020	<u>168,697</u>	<u>509</u>	<u>69,943</u>	<u>239,149</u>

## Notes to the financial statements

### 14 Share capital

Engender is a private company limited by guarantee.

### 15 Financial commitments

At 31<sup>st</sup> March 2021 the company's future minimum operating lease payments are as follows:

	2021	2020
	£	£
Within one year	15,363	15,000
Between one and five years	9,979	24,375
Over five years	<u>-</u>	<u>-</u>

### 16 Related parties

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