



**The Scottish Green Party**  
**Statement of Accounts**  
**For the Year Ended**  
**31 December 2016**



# **The Scottish Green Party**

## **Statement of Accounts For the Year Ended 31 December 2016**

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## The Scottish Green Party

### Reference and Administrative Information

#### Registered Address:

Scottish Green Party  
Bonnington Mill  
72 Newhaven Road Edinburgh  
EH6 5QG

#### Party Officers:

Patrick Harvie	(Leader )
Dave Owen	(Nominating officer)
Gordon Dickson	(Campaigns officer)
Mary Johnston	(National Treasurer )

#### Elected representatives:

##### Scottish Parliament

Patrick Harvie	Glasgow
Alison Johnstone	Lothian
John Finnie	Highlands & Islands
Andy Wightman	Lothian
Ross Greer	West of Scotland
Mark Ruskell	Mid Scotland & Fife

##### Local Government

Martin Ford	Aberdeenshire
Nigel Bagshaw	Edinburgh (Retired 4 May 2017)
Chas Booth	Edinburgh
Steve Burgess	Edinburgh
Gavin Corbett	Edinburgh
Melanie Main	Edinburgh
Nina Baker	Glasgow (Retired 4 May 2017)
Martin Bartos	Glasgow
Martha Wardrop	Glasgow
Kieran Wild	Glasgow (Retired 4 May 2017)
Ian Baxter	Midlothian (Retired 4 May 2017)
Mark Ruskell	Stirling (Retired 4 May 2017)

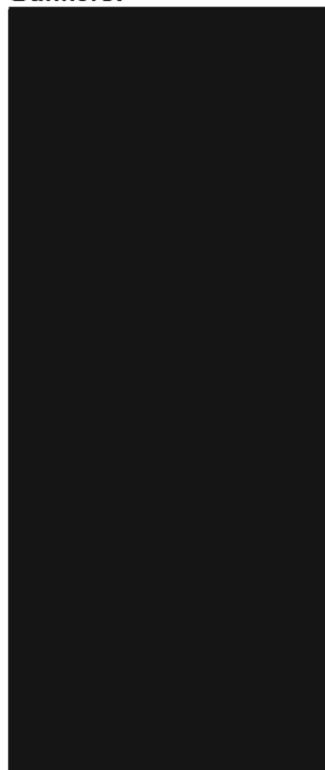


## The Scottish Green Party

### Reference and Administrative Information (continued)

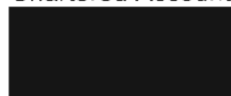
Steve Sankey	Orkney (Elected 5 May 2017)
Alasdair Tollemache	Stirling (Elected 5 May 2017)
Tanya Wisely	Glasgow (Elected 5 May 2017)
Jon Molyneux	Glasgow (Elected 5 May 2017)
Claire Miller	Edinburgh (Elected 5 May 2017)
Kim Long	Glasgow (Elected 5 May 2017)
Susan Rae	Edinburgh (Elected 5 May 2017)
Alex Staniforth	Edinburgh (Elected 5 May 2017)
Allan Young	Glasgow (Elected 5 May 2017)
Pippa Hadley	Highlands (Elected 5 May 2017)
Mary Campbell	Edinburgh (Elected 5 May 2017)
Christy Mearns	Glasgow (Elected 5 May 2017)

#### Bankers:



#### Auditor:

Scott-Moncrieff  
Chartered Accountants





## The Scottish Green Party

### Report of the Party Officers For the Year Ended 31 December 2016

The members of the Operations Committee are pleased to present the statement of accounts for the year ended 31st December 2016.

#### Review of Political Activities

This was a very active year for the party in contesting the Holyrood elections in May 2016. We conducted a vigorous and enthusiastic campaign and it was extremely pleasing to see that the number of our MSPs increased from two to six. This is an excellent result for the party, placing us as the fourth largest party in the Scottish Parliament. Significant party resources were allocated to achieving that result and eight regional boards were set up to co-ordinate the local campaigns.

Membership at the start of the year stood at 9,001. At the end of the year it was 8,120. This reflects the expected fall out of part of the surge in new members following the Scottish Independence referendum in 2014.

The 2017 focus has been on fielding over 200 candidates for the Local Authority elections held in May 2017, which was the largest number we had ever put forward for election. The number of Councillors in 2016 was 12 and following the 2017 election, that increased to 19.

Further information on the Party and its elected members, can be found at [www.greens.scot](http://www.greens.scot)

#### Branches

The Scottish Green Party is responsible for twenty branches. Income received and expenditure incurred by those branches has been included in the party's accounts.

- Aberdeen and Aberdeenshire
- Ayrshire
- Argyll & Bute
- Dumfries and Galloway
- Dunbartonshire
- Dundee
- East Lothian
- East Renfrewshire
- Edinburgh
- Falkirk
- Fife
- Glasgow and West of Scotland
- Highlands and Islands
- Midlothian
- North Lanarkshire
- Perth
- Renfrewshire
- Scottish Borders
- South Lanarkshire (previously Lanarkshire)
- Stirling

#### Review of Financial Activities

As a party, mainly reliant on membership subscription income, donations from members and significant contributions from our six MSPs, financial management is tightly controlled.



## The Scottish Green Party

### Report of the Party Officers (continued) For the Year Ended 31 December 2016

During the year there was a substantial increase in the party's income, which came to £448k (2015: £390k). There was a fall in membership income of £30k, due to the decrease in membership numbers. The energy put into fundraising and raising donations achieved an increase of £87k over the previous year while conference income was at the same level as 2015. There was an increase in the party's expenditure to £630k to support the Holyrood campaign (2015: £405k). The main increases were £98k for campaigns and £158k in staffing. Following the elections, staffing levels fell to normal levels. The party incurred a deficit of £181k (2015: deficit of £14k) for the year ended 31 December 2016.

The cash position of the party has decreased from the prior year to £75k (2015: £254k), reflecting the additional spend the party made on campaigning for Holyrood.

Reserves, including restricted funds of £17k, stand at £67k (2015: £248k). The restricted funds were for use in Holyrood and other future elections.

#### Statement of National Treasurer's Responsibilities

The treasurer of the party is required by the Political Parties, Elections and Referendums Act 2000 ('the Act') to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the party and of its surplus or deficit for that period. In preparing those financial statements, the treasurer is 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 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 party will continue in operation.

Section 41 of the Act requires the treasurer to ensure that proper accounting records are kept which are sufficient to disclose at any time, with reasonable accuracy, the financial position of the party at that time and which enable the treasurer to ensure that any statement of accounts prepared under section 42 of the Act complies with regulations under the Act.

Section 45 of the Act requires the treasurer to ensure that the statement of accounts for each year is delivered to The Electoral Commission by the required deadline.

Signed on behalf of the Scottish Green Party:

A black rectangular box redacting the signature of the National Treasurer.

Mary Johnston (National Treasurer)

Date: 28/06/2017



## **The Scottish Green Party**

### **Independent Auditor's Report to the National Treasurer of the Scottish Green Party**

#### **For the year ended 31 December 2016**

We have audited the financial statements of the Scottish Green Party for the year ended 31 December 2016 which comprise the income and expenditure account, the balance sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 10.

This report is made solely to the National Treasurer of the Scottish Green Party in accordance with the Party's rules and section 43 of the Political Parties, Elections and Referendums Act 2000. Our audit work has been undertaken so that we might state to the National Treasurer those matters we are required to state 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 National Treasurer, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of National Treasurer and auditor**

As explained more fully in the Statement of National Treasurer's responsibilities set out on page 5, the treasurer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (United Kingdom and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's web-site at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the Scottish Green Party as at 31 December 2016 and of its deficit 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 Political Parties, Elections and Referendums Act 2000.

#### **Opinion on other matters**

In our opinion the information given in the Report of the Party Officers for the financial year for which the financial statements are prepared is consistent with the financial statements.



## The Scottish Green Party

### Independent Auditor's Report to the National Treasurer of the Scottish Green Party (continued)

For the year ended 31 December 2016

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

We have nothing to report in respect of the following matters which we are required to report to you if, in our opinion:

- adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of information specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Mark McRae, Senior Statutory Auditor  
For and on behalf of Scott-Moncrieff, Statutory Auditor  
Chartered Accountants



Date: 4/7/17





## The Scottish Green Party

### Income & Expenditure Account For the year ended 31 December 2016

		2016	2015
	Note	£	£
<b>Income</b>			
Membership subscriptions		153,934	183,383
Donations	4	182,040	110,113
Conference income		51,919	53,012
Bank interest		147	228
Merchandise sales		9,799	14,293
Fundraising events		42,252	27,579
Miscellaneous income		8,051	1,809
<b>Total income</b>		<b>448,142</b>	<b>390,417</b>
<b>Expenditure</b>			
Conferences and events		77,626	79,440
Campaigns and elections		194,329	96,849
Committee expenses		9,344	11,611
Subscriptions		802	502
Newsletters and mail outs		5,870	20,891
Staff costs	5	258,339	99,507
Audit	2	10,080	10,656
Payroll administration		856	-
Office rent and utilities		13,031	8,041
Office running costs		6,205	21,700
Fundraising costs		2,150	9,095
Insurance		1,725	1,279
Postage		2,221	3,320
Photocopying		6,156	3,546
Telephone/ internet		1,163	1,247
Website and IT		11,452	10,332
Miscellaneous		4,225	422
Merchandise purchases		12,058	14,554
Bank and finance charges		11,067	11,230
Depreciation		915	306
<b>Total expenditure</b>		<b>629,614</b>	<b>404,528</b>
<b>Deficit for year before taxation</b>		<b>(181,472)</b>	<b>(14,111)</b>
Taxation on investment income		12	22
<b>Deficit for year after taxation</b>		<b>(181,484)</b>	<b>(14,133)</b>

The income and expenditure account includes all gains and losses in the year. All income received and expenditure incurred derive from continuing activities.

The notes on pages 10 to 14 form part of these accounts



# The Scottish Green Party

## Balance Sheet as at 31 December 2016

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets	6	4,997	1,656
<b>Current assets</b>			
Stock		8,027	7,334
Debtors	7	7,743	10,118
Cash at bank and on hand		74,667	254,272
<b>Total current assets</b>		<b>90,437</b>	<b>271,724</b>
<b>Creditors</b>			
<b>Amounts due within one year</b>	8	<b>28,750</b>	<b>25,212</b>
<b>Net current assets</b>		<b>61,687</b>	<b>246,512</b>
<b>Net assets</b>		<b>66,684</b>	<b>248,168</b>
<b>Funds</b>			
General reserve	9	49,200	192,085
Restricted funds	9	17,484	56,083
<b>Total accumulated funds</b>		<b>66,684</b>	<b>248,168</b>

The accounts on pages 8 and 9 were approved by the Scottish Green Party Operations Committee on

28/06/2017. and signed on their behalf by:

[Redacted signature]

Mary Johnston

National Treasurer

The notes on pages 10 to 14 form part of these accounts



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2016

#### 1. Accounting policies

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and are in accordance with the Political Parties, Elections and Referendums Act 2000 and the Statement of Accounts Guidance notes issued by the Electoral Commission.

##### **Going concern**

The financial statements have been prepared on the going concern basis. There is a reasonable expectation that the party has adequate reserves to continue in operational existence for the foreseeable future and thus the going concern basis of accounting continues to be adopted in preparing these financial statements.

##### **Income recognition**

Income is recognised when the following conditions have been met:

- The Party is entitled to the asset;
- There is reasonable certainty that the asset will be received; and
- The value of the asset can be measured with reasonable certainty.

Income from events and sales is recognised in the period when the event or sale takes place. Income from bank interest is recognised on an accruals basis. Membership subscriptions and donations are recognised on receipt.

Any donations received for a particular purpose are allocated to an appropriate restricted fund.

##### **Expenditure**

All expenditure is accounted for on an accruals basis.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation on office equipment and computer equipment is calculated by the straight line method at 20% of cost per annum, to write off the cost of the assets over their estimated useful lives.

##### **Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

##### **Taxation**

Corporation tax is provided on bank interest received in the year.

The Party is not registered for VAT and expenditure includes VAT where relevant.

##### **Restricted funds**

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



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2016

#### 2. Deficit for the year

	2016	2015
	£	£
The deficit for the year is stated after charging:		
Operating lease charge - property	3,276	6,600
Audit fee	10,080	10,656

#### 3. Branch income and expenditure

	2016		2015	
	Income	Expenditure	Income	Expenditure
	£	£	£	£
Aberdeen & Aberdeenshire	4,796	186	470	3,316
Argyll & Bute	294	764	-	-
Ayrshire	1,968	925	1,570	1,967
Dunbartonshire	2,542	175	271	170
Dumfries and Galloway	3,044	1,302	332	486
Dundee	1,522	840	3,042	5,692
East Lothian	873	409	1,149	2,521
Edinburgh	30,674	18,642	14,615	28,917
Falkirk	3,216	727	-	-
Fife	10,105	5,294	1,603	3,784
Glasgow & West of Scotland	15,210	18,523	28,801	35,975
Highlands & Islands	8,840	2,177	3,504	10,250
North Lanarkshire	2,103	1,606	1,840	223
Midlothian	2,453	1,591	2,390	4,051
Perth	1,027	373	685	1,370
Scottish Borders	312	281	999	2,209
South Lanarkshire	3,148	3,527	2,001	2,180
Stirling	635	486	2,213	3,870
	92,762	57,828	65,485	106,981

Included within total income of £448k (2015: £390k) is branch income of £93k (2015: £65k).  
Included within total expenditure of £630k (2015: £405k) is branch expenditure of £58k (2015: £107k).



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2016

#### 4. Donations

The 2016 figure includes regular donations from the Scottish Green Party MSPs amounting in total to £33,074 (2015: £15,600) and 'Holyrood Club' donations of £23,852 (2015: £17,368).

Under the Political Parties, Elections and Referendums Act 2000 single or aggregate donations greater than £7,500 in any calendar year are reportable to the Electoral Commission.

#### 5. Staff costs

	2016	2015
	£	£
Wages & salaries	242,629	95,779
Social security costs	15,710	3,728
<b>Total staff costs</b>	<b>258,339</b>	<b>99,507</b>

The full-time equivalent number of employees in the year was 11 (2015: 6).  
No officers of the party were remunerated during the year (2015: nil).

#### 6. Tangible fixed assets

	Office Equipment	Computer Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2016	2,007	680	2,687
Additions	4,256	-	4,256
<b>At 31 December 2016</b>	<b>6,263</b>	<b>680</b>	<b>6,943</b>
<b>Depreciation</b>			
At 1 January 2016	986	45	1,031
Charge for year	779	136	915
<b>At 31 December 2016</b>	<b>1,765</b>	<b>181</b>	<b>1,946</b>
<b>Net Book Value</b>			
<b>At 31 December 2016</b>	<b>4,498</b>	<b>499</b>	<b>4,997</b>
<b>At 31 December 2015</b>	<b>1,021</b>	<b>635</b>	<b>1,656</b>



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2016

#### 7. Debtors

	2016	2015
	£	£
<i>Amounts falling due within one year:</i>		
Debtors	7,405	8,214
Prepayments and deposits	338	1,904
	7,743	10,118

#### 8. Creditors

	2016	2015
	£	£
<i>Amounts falling due within one year:</i>		
Accruals & sundry creditors	25,875	15,631
Tax & social security	2,875	9,581
	28,750	25,212

#### 9. Funds

	At 1 Jan 2016	Income	Expenditure	Transfer	At 31 Dec 2016
	£	£	£	£	£
<b>Restricted funds:</b>					
Holyrood Club	23,226	23,852	(2,500)	(32,268)	12,310
Elections fund	30,157	104,261	(189,963)	58,019	2,474
Risograph printer	2,700	-	-	-	2,700
<b>Total restricted</b>	56,083	128,113	(192,463)	25,751	17,484
<b>General reserve</b>	192,085	320,029	(437,163)	(25,751)	49,200
<b>Total funds</b>	248,168	448,142	(629,626)	-	66,684

Money donated through the Scottish Green Party's 'Holyrood Club' is restricted specifically for use in future Scottish Parliament Elections.

Donations to the Elections fund are restricted for future election expenditure.

The risograph printer funds are restricted for the purchase of a risograph printer.



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2016

#### 10. Lease commitment

	2016		2015	
	Land & Buildings £	Other £	Land & Buildings £	Other £
Within 1 year	-	-	8,291	-
Between 2 and 5 years	-	3,276	-	3,276
<b>Total</b>	-	3,276	8,291	3,276

Leases for rental properties have expired and the rent is rolling from month to month. There is no notice period.