



**The Scottish Green Party**  
**Statement of Accounts**  
**For the Year Ended**  
**31 December 2021**



**The Scottish Green Party**

**Statement of Accounts  
For the Year Ended 31 December 2021**

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## The Scottish Green Party

### Reference and Administrative Information

#### Registered Address:

Scottish Green Party  
19b Graham Street  
Edinburgh  
EH6 5QN

#### Party Officers:

Patrick Harvie/Lorna Slater	(Leader)
Dave Owen	(Nominating Officer)
Gordon Dickson/Position not filled	(Campaigns Officer)
Gordon Dickson/Solveig Hoy	(National Treasurer)

The office holders changed on 1<sup>st</sup> August 2021

The Scottish Greens have Co-Leaders but nominate one to the Electoral Commission as required.

#### Elected Representatives:

##### Scottish Parliament

Patrick Harvie	Glasgow
Alison Johnstone – resigned 5 May 2021	Lothian
John Finnie – resigned 5 May 2021	Highlands & Islands
Ross Greer	West of Scotland
Mark Ruskell	Mid Scotland & Fife
Ariane Burgess – elected 6 May 2021	Highlands & Islands
Maggie Chapman – elected 6 May 2021	North East
Gillian Mackay – elected 6 May 2021	Central Scotland
Lorna Slater – elected 6 May 2021	Lothian

##### Local Government

Martin Ford	Aberdeenshire
Chas Booth	Edinburgh
Steve Burgess	Edinburgh
Gavin Corbett – resigned November 2021	Edinburgh
Melanie Main	Edinburgh
Claire Miller	Edinburgh
Susan Rae	Edinburgh
Alex Staniforth	Edinburgh
Mary Campbell	Edinburgh
Martha Wardrop	Glasgow
Martin Bartos – resigned May 2021	Glasgow
Tanya Wisely	Glasgow
Jon Molyneux	Glasgow
Kim Long	Glasgow
Allan Young	Glasgow
Christy Mearns	Glasgow
Pippa Hadley	Highlands
Steve Sankey	Orkney
Alasdair Tollemache	Stirling



## **The Scottish Green Party**

### **Reference and Administrative information (continued)**



**Auditor:**  
Azets Audit Services  
Chartered Accountants  
Titanium 1  
Kings Inch Place  
Renfrewshire  
PA4 8WF



## **The Scottish Green Party**

### **Report of the Party Officers For the Year Ended 31 December 2021**

The Party Officers are pleased to present their report with the audited statement of accounts for the year ended 31st December 2021.

The statement of accounts have been prepared in accordance with the accounting policies set out in note 1 in accordance with the requirements of the Political Parties, Elections and Referendums Act 2000 and the guidance from "Accruals accounting for parties," as issued by The Electoral Commission.

#### **Review of Political Activities**

2021 was a historic year for the Scottish Green Party. At the Holyrood election eight Green MSPs were elected which is our best ever result, this included electing our first ever Green MSP in the Central region. We have also entered Government for the first time and have two ministers, the is the first time that Greens have been in power in the United Kingdom.

Our MSPs and councillors continued to deliver at a national and local level, we saw policies such as free bus travel introduced, mountain hares protected and increased funding for green infrastructure. During the pandemic we secured a winter eviction ban and ensured students were able to give notice to private student accommodation providers.

In the year that Glasgow hosted COP26 the Scottish Greens worked with our international colleagues to push for action on the climate emergency.

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-one 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 and West Lothian
- Falkirk
- Fife
- Glasgow and West of Scotland
- Highlands and Islands
- Midlothian
- Moray
- North Lanarkshire
- Perth
- Renfrewshire
- Scottish Borders
- South Lanarkshire (previously Lanarkshire)
- Stirling



## The Scottish Green Party

### Report of the Party Officers (continued) For the Year Ended 31 December 2021

#### Review of Financial Activities

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

2021 saw the party increase our incoming resources from 2020 as we worked to increase our membership and maximise our fundraising from elections and other campaigns.

During the year, total income in 2021 was £636k (2020: £409k). That was an increase in income of £227k. There was an increase in membership income of £64k. The income from donations and fundraising in 2021 was £366k (2020: £210k) which is an increase of £156k. Conference income was £18k (2020: £10k) an increase of £8K.

Reserves, including restricted funds of £9k, stand at £191K (2020: £233k). The restricted funds are 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; 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.

Solveig Hoy (National Treasurer)

Date: 22 June 2022



## **The Scottish Green Party**

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

**For the year ended 31 December 2021**

#### **Opinion**

We have audited the financial statements of The Scottish Green Party for the year ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet, Statement of Cashflows and related notes including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and accounting guidance as issued by the Electoral Commission.

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 2021 and of its deficit for the year then ended;
- have been properly prepared in accordance with the accounting guidance issued by the Electoral Commission; and
- have been prepared in accordance with the requirements of the Political Parties, Elections and Referendums Act 2000.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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



## **The Scottish Green Party**

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

**For the year ended 31 December 2021**

#### **Other information**

The National Treasurer is responsible for the other information. The other information comprises the information included in the Report of the Party Officers, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **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.

#### **Responsibilities of the National Treasurer**

As explained more fully in the Statement of National Treasurer's responsibilities set out on page 5, the National Treasurer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the National Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the National Treasurer is responsible for assessing the party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.



## **The Scottish Green Party**

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

**For the year ended 31 December 2021**

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

We have been appointed as auditor under section 43(1) of the Political Parties, Elections and Referendums Act 2000 and report in accordance with the Act and relevant regulations made or having an effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### ***Extent to which the audit was considered capable of detecting irregularities including fraud***

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

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- we identified the laws and regulations applicable to the party through discussions with party officers and other management, and from our commercial knowledge and experience of the party;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the party, including the Political Parties, Elections and Referendums Act 2000, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the party's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.



## **The Scottish Green Party**

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

**For the year ended 31 December 2021**

#### ***Extent to which the audit was considered capable of detecting irregularities including fraud (continued)***

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission misrepresentations, or the override of internal control.

#### **Use of our report**

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.

**Azets Audit Services, Statutory Auditor**  
Chartered Accountants  
Titanium 1  
Kings Inch Place  
Renfrewshire  
PA4 8WF

Date: 22/06/2022



## The Scottish Green Party

### Income & Expenditure Account For the year ended 31 December 2021

		2021	2020
	Note	£	£
<b>Income</b>			
Membership subscriptions		251,444	187,936
Donations	4	288,899	204,289
Conference income		17,576	10,067
Merchandise sales		1,206	903
Fundraising events	5	76,700	5,698
<b>Total income</b>		<b>635,825</b>	<b>408,893</b>
<b>Expenditure</b>			
Conferences and events		14,871	4,815
Campaigns and elections		266,177	17,357
Committee expenses		1,663	3,528
Subscriptions		2,965	5,147
Newsletters and mail outs		18,497	5,832
Staff costs	6	282,088	202,636
Audit	2	11,176	11,846
Office rent and utilities		7,020	7,020
Office running costs		7,974	17,445
Fundraising costs	5	-	1,000
Insurance		1,102	1,601
Postage		2,770	1,252
Photocopying		2,126	1,862
Telephone/ internet		1,080	1,041
Website and IT		18,065	14,464
Miscellaneous expenditure	7	12,275	11,171
Merchandise purchases		-	-
Bank and finance charges	8	27,125	18,036
Depreciation		557	1,228
<b>Total expenditure</b>		<b>677,531</b>	<b>327,281</b>
<b>(Deficit)/Surplus for year before taxation</b>		<b>(41,706)</b>	<b>81,612</b>
Taxation on investment income		-	-
<b>(Deficit)/Surplus for year after taxation</b>		<b>(41,706)</b>	<b>81,612</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 13 to 19 form part of these financial statements.



## The Scottish Green Party

### Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	9	461	1,018
<b>Current assets</b>			
Debtors	10	17,261	2,628
Cash at bank and on hand	11	190,410	249,055
<b>Total current assets</b>		207,671	251,683
<b>Liabilities</b>			
Creditors	12	(16,965)	(19,828)
<b>Net current assets</b>		190,706	231,855
<b>Net assets</b>		191,167	232,873
<b>Funds</b>			
General reserve	13	182,569	144,673
Restricted funds	13	8,598	88,200
<b>Total accumulated funds</b>	13	191,167	232,873

The financial statements on pages 10 to 12 were approved by the Scottish Green Party on 20 June 2022 and are signed on its behalf by:

Solveig Hoy  
National Treasurer

The notes on pages 13 to 19 form part of these financial statements.



## The Scottish Green Party

### Statement of Cash Flows For the year ended 31 December 2021

	2021 £	2020 £
<b>Cash flows from operating activities:</b>		
Net (deficit)/surplus for the year	(41,706)	81,612
<b>Adjustments for:</b>		
Depreciation of tangible fixed assets	557	1,228
(Increase)/decrease in debtors	(14,633)	987
(Decrease)/increase in creditors	(2,863)	5,115
<b>Net cash (used in)/provided by operating activities</b>	<b>(58,645)</b>	<b>88,942</b>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	-	(330)
<b>Net cash used in investing activities</b>	<b>-</b>	<b>(330)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(58,645)</b>	<b>88,612</b>
Cash and cash equivalents at 1 January	249,055	160,443
<b>Cash and cash equivalents at 31 December</b>	<b>190,410</b>	<b>249,055</b>

The notes on pages 13 to 19 form part of these financial statements.

### Analysis of Net Debt For the year ended 31 December 2021

	At 1 January 2021	Cashflows £	At 31 December 2021
Cash and cash equivalents	249,055	(58,645)	190,410



## **The Scottish Green Party**

### **Notes to the Financial Statements For the year ended 31 December 2021**

#### **1. Basis of accounting and 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.

The party's policies have been set out below. They have been applied consistently.

##### **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. The party officers are closely monitoring the impact of Covid-19 on the party to measure any effect on the party's activities. The party officers have given due consideration to the circumstances and have taken, and will continue to take, all appropriate steps to mitigate the impact of the pandemic. Regular updates of financial performance will be reviewed throughout the term of the pandemic.

##### **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 are recognised in the period when the event or sale takes place. Membership subscriptions and donations are recognised on receipt. All other income including conference income, merchandise sales and fundraising events is recognised on an accruals basis.

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

##### **Expenditure**

All expenditure is accounted for on an accruals basis.

##### **Pensions**

The party operates a defined contribution scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

##### **Leased assets**

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

##### **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.



## **The Scottish Green Party**

### **Notes to the Accounts For the year ended 31 December 2021**

#### **Debtors**

Short term debtors are measured at transaction price.

#### **Cash at bank and on hand**

Cash at bank and on hand includes cash and short term highly liquid investments held in both current and deposit accounts.

#### **Creditors**

Creditors are recognised when the party has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

#### **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.

## **2. (Deficit)/Surplus for the year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The (deficit)/surplus for the year is stated after charging:		
Operating lease charge - property	7,020	7,020
Audit fee	11,176	11,846



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2021

#### 3. Branch income and expenditure

	2021		2020	
	Income	Expenditure	Income	Expenditure
	£	£	£	£
Aberdeen and Aberdeenshire	3,697	2,314	324	799
Argyll & Bute	966	1,330	1,180	481
Ayrshire	1,569	36	566	2,805
Borders	4,447	4,196	1,637	732
Dumfries and Galloway	1,756	856	475	704
Dunbartonshire	2,146	762	1,187	1,192
Dundee	1,735	3,556	396	36
East Lothian	1,757	2,413	667	83
East Renfrewshire	680	165	-	-
Edinburgh	34,903	29,013	11,296	12,440
Falkirk	1,589	250	1,035	105
Fife	2,638	4,095	1,059	1,528
Glasgow and West	19,169	6,276	6,797	8,809
Highlands and Islands	13,148	3,763	2,294	9,611
Midlothian	1,251	36	356	1,563
Moray	444	-	-	-
North Lanarkshire	1,635	770	1,094	107
Perth	1,670	581	1,194	1,719
Renfrewshire	874	-	-	-
South Lanarkshire	5,018	793	4,055	3,086
Stirling	1,875	393	847	375
	<b>102,967</b>	<b>61,958</b>	<b>36,459</b>	<b>46,175</b>

Included within total income of £636K (2020: £409k) is branch income of £103k (2020: £36k).

Included within total expenditure of £678K (2020: £327k) is branch expenditure of £62k (2020: £46k).



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2021

#### 4. Donations

	2021	2020
	£	£
Cash donations	243,188	155,122
Notional/donations in kind	45,711	49,167
	<u>288,899</u>	<u>204,289</u>

The 2021 figure includes regular donations from the Scottish Green Party MSPs of £47,332 (2020: £47,841) and 'Holyrood Club' donations of £13,338 (2020: £15,954). Also included are payments from the Scottish Government under Financial Assistance to Non-Government Parties of £8,040 in cash (2020: £8,040) and £45,711 as donations in kind (2020: £49,167).

Under the Political Parties, Elections and Referendums Act 2000 (PPERA) single or aggregate donations greater than £7,500 in any calendar year are reportable to the Electoral Commission. During the year the party had donations totaling £86,532 (2020: £105,048) that were reportable to the Electoral Commission. The total donation figure above is greater than this because of donations received that were below the PPERA reporting threshold.

#### 5. Fundraising income and expenditure

During 2021, fundraising events were held throughout the year both at head office and branch level, when permitted by COVID restrictions. Fundraising income was £76,700 (2020: £5,698). Fundraising costs were £nil (2020: £1,000).

#### 6. Staff costs

	2021	2020
	£	£
Wages and salaries	223,041	155,247
Social security costs	14,120	8,774
Pension costs	8,728	6,093
Other staff costs	36,199	32,522
<b>Total staff costs</b>	<u>282,088</u>	<u>202,636</u>

The average number of employees in the year was 12 (2020: 8). The average cost for each employee was £20,491 (2020: £21,264).

No officers of the party were remunerated during the year (2020: nil). Other staff costs are paid for under Financial Assistance to Non-Government Parties and have been excluded from average staff cost for each employee.



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2021

#### 7. Miscellaneous expenditure

	2021	2020
	£	£
General administration costs	12,275	11,171
	<u>12,275</u>	<u>11,171</u>

#### 8. Finance charges and taxation

	2021	2020
	£	£
Bank and finance charges	27,125	18,036
	<u>27,125</u>	<u>18,036</u>

#### 9. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 January 2021	7,217	680	7,897
Additions	-	-	-
<b>At 31 December 2021</b>	<u>7,217</u>	<u>680</u>	<u>7,897</u>
<b>Depreciation</b>			
At 1 January 2021	6,199	680	6,879
Charge for year	557	-	557
<b>At 31 December 2021</b>	<u>6,756</u>	<u>680</u>	<u>7,436</u>
<b>Net Book Value</b>			
<b>At 31 December 2021</b>	<u>461</u>	<u>-</u>	<u>461</u>
<b>At 31 December 2020</b>	<u>1,018</u>	<u>-</u>	<u>1,018</u>

#### 10. Debtors

	2021	2020
	£	£
<i>Amounts falling due within one year:</i>		
Debtors	17,089	2,386
Prepayments and deposits	172	242
	<u>17,261</u>	<u>2,628</u>

#### 11. Cash at bank and on hand

	2021	2020
	£	£
Cash at bank	189,219	247,885
Cash on hand	1,191	1,170
	<u>190,410</u>	<u>249,055</u>



## The Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2021

#### 12. Creditors

	2021 £	2020 £
<i>Amounts falling due within one year:</i>		
Accruals and sundry creditors	13,614	13,310
Tax and social security	3,258	5,321
Pension creditors	93	1,197
	<u>16,965</u>	<u>19,828</u>

#### 13. Funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfer £	At 31 Dec 2021 £
<b>General reserve</b>	144,673	545,787	(507,891)	-	182,569
<b>Restricted funds:</b>					
Holyrood Club	81,602	13,338	(92,940)	-	2,000
Elections fund	6,598	76,700	(76,700)	-	6,598
<b>Total restricted</b>	<u>88,200</u>	<u>90,038</u>	<u>(169,640)</u>	<u>-</u>	<u>8,598</u>
<b>Total funds</b>	<u>232,873</u>	<u>635,825</u>	<u>(677,531)</u>	<u>-</u>	<u>191,167</u>

	At 1 Jan 2020 £	Income £	Expenditure £	Transfer £	At 31 Dec 2020 £
<b>General reserve</b>	78,015	387,241	(320,583)	-	144,673
<b>Restricted funds:</b>					
Holyrood Club	66,648	15,954	(1,000)	-	81,602
Elections fund	6,598	5,698	(5,698)	-	6,598
<b>Total restricted</b>	<u>73,246</u>	<u>21,652</u>	<u>(6,698)</u>	<u>-</u>	<u>88,200</u>
<b>Total funds</b>	<u>151,261</u>	<u>408,893</u>	<u>(327,281)</u>	<u>-</u>	<u>232,873</u>

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 Scottish Green Party

### Notes to the Accounts For the year ended 31 December 2021

#### 14. Lease commitment

	2021		2020	
	Land & Buildings £	Other £	Land & Buildings £	Other £
Not later than 1 year	2,173	1,428	7,020	1,428
Later than 1 year and not later than 5 years	-	1,874	2,340	3,214
<b>Total</b>	<b>2,173</b>	<b>3,302</b>	<b>9,360</b>	<b>4,642</b>