



The Scottish Green Party
Statement of Accounts
For the Year Ended
31 December 2023



The Scottish Green Party

**Statement of Accounts
For the Year Ended 31 December 2023**

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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)
Pete Morrison	(Nominating Officer)
Solveig Hoy	(National Treasurer)

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

Elected Representatives:

Scottish Parliament

The party has seven MSPs.

Patrick Harvie	Glasgow
Ross Greer	West of Scotland
Mark Ruskell	Mid Scotland and Fife
Ariane Burgess	Highlands and Islands
Maggie Chapman	North East Scotland
Gillian Mackay	Central Scotland
Lorna Slater	Lothian

Local Government

The party has thirty-six elected councillors

Luna Martin	Oban North & Lorn
Bryan Quinn	Clackmannanshire South
Shona McIntosh	Mussleburgh
Alex Staniforth	Craigmillar / Duddingston
Alys Mumford	Portobello / Craigmillar
Ben Parker	Morningside
Chas Booth	Leith
Claire Miller	Edinburgh City Centre
Dan Heap	Sighthill & Gorgie
Jule Bandel	Inverleith
Kayleigh O'Neill	Forth
Steve Burgess	Southside / Newington
Susan Rae	Leith Walk
Anthony Carroll	Dennistoun
Blair Anderson	Partick East & Kelvindale



The Scottish Green Party

Christy Mearns
Dan Hutchison
Elaine Gallagher
Holly Bruce
Jon Molyneux
Lana Reid-McConnell
Leodhas Massie
Martha Wardrop
Seonad Hoy
Andrew Baldrey
Chris Ballance
Kate Willis
Ryan Mackintosh
Draeyk van der Horn
Claire Williams
John Ross Scott
Kristopher Leask
Neil MacKinnon
Alex Armitage
Kirsten Robb
Alasdair Tollerache

Glasgow City
Govan
Southside Central
Langside
Pollokshields
Victoria Park
Newlands & Auldburn
Hillhead
Hillhead
Cao! & Mallaig
Aird & Loch Ness
Fort William & Ardnamurchan
Inverness West
Forres
Stepps, Chryston & Muirhead
Kirkwall East
Kirkwall West & Orphir
Galashields & District
Shetland South
East Kilbride East
Dunblane & Bridge of Allan



The Scottish Green Party

Reference and Administrative information (continued)

Bankers:

Co-operative Bank Plc



TSB Bank



Triodos Bank



Unity Trust Bank plc



Clydesdale Bank



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 2023

The Party Officers are pleased to present their report with the audited statement of accounts for the year ended 31st December 2023.

The statement of accounts has 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

2023 saw the record number of MSPs and councillors elected in the two previous years working to deliver change for their communities from Shetland to the Borders.

In Orkney, our two councillors secured a goal to reach net-zero in the islands by 2030 and have ensured blue carbon and biodiversity enhancements are priority projects for the council. In East Lothian councillor Shona McIntosh has ensured a major Flood Protection Scheme will be based around ecological restoration of the river, working with nature, not fighting against it, and in South Lanarkshire, councillor Kirsten Robb continues her fantastic Space to Play campaign, winning a vote committing the council to renew and expand play parks and opportunities for outdoor play.

In the Scottish Parliament our MSPs secured record levels of investment in walking, wheeling and cycling that would have seemed unthinkable even just five years ago, and agreed a redistributive budget which takes money from the wealthiest and puts it in the hands of the lowest income families through the most progressive taxation in the UK and our unique Scottish child payment.

Further information on the Party and its elected members, can be found at 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
- Falkirk
- Fife
- Glasgow
- 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 2023

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.

2023 saw the party improve our financial position from 2022 as we worked to increase our membership and maximise our fundraising from elections and other campaigns. Expenditure decreased from £595k to £458k as there were no national elections.

During the year, total income in 2023 was £529k (2022: £566k). That was a decrease in income of £37k. There was a decrease in membership income of £3k. The income from donations and fundraising in 2023 was £210k (2022: £263k) which is a decrease of £53k. Conference income was £48k (2022: £30k) an increase of £18K.

Reserves, including restricted funds of £25k, stand at £234K (2022: £163k). 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 representing the signature of Solveig Hoy.

Solveig Hoy (National Treasurer)

18/7/2024

Date:



The Scottish Green Party

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

For the year ended 31 December 2023

Opinion

We have audited the financial statements of The Scottish Green Party for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Cashflows and related notes including a summary of 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 2023 and of its surplus 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 2023

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

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 2023

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. 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 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
- 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 2023

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: 19 July 2024



The Scottish Green Party

Income & Expenditure Account For the year ended 31 December 2023

		2023	2022
	Note	£	£
Income			
Membership subscriptions		269,703	272,668
Donations	4	206,500	213,282
Conference income		48,188	29,887
Merchandise sales		909	1,141
Fundraising events	5	3,811	49,465
Total income		529,111	566,443
Expenditure			
Conferences and events		63,930	53,840
Campaigns and elections		27,761	161,069
Committee expenses		735	784
Subscriptions		3,095	2,965
Newsletters and mail outs		18,154	34,007
Staff costs	6	227,539	234,256
Audit	2	21,086	14,550
Office rent and utilities		7,020	7,020
Office running costs		7,266	8,119
Fundraising costs	5	-	-
Insurance		715	1,231
Postage		2,087	2,393
Photocopying		2,000	2,043
Telephone/ internet		1,103	1,153
Website and IT		29,429	24,763
Miscellaneous expenditure	7	22,067	21,965
Bank and finance charges	8	24,073	24,285
Depreciation		211	191
Total expenditure		458,271	594,634
Surplus/(deficit) for year before taxation		70,840	(28,191)
Taxation on investment income		-	-
Surplus/(deficit) for year after taxation		70,840	(28,191)

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 14 to 20 form part of these financial statements.



The Scottish Green Party

Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	888	270
Current assets			
Debtors	10	11,800	5,730
Cash at bank and on hand	11	247,933	176,970
Total current assets		259,733	182,700
Liabilities			
Creditors	12	(26,805)	(19,994)
Net current assets		232,928	162,706
Net assets		233,816	162,976
Funds			
General reserve	13	208,858	147,659
Restricted funds	13	24,958	15,317
Total accumulated funds	13	233,816	162,976

The financial statements on pages 11 to 13 were approved by the Scottish Green Party National Executive on 18/7/2024 and are signed on its behalf by:



Solveig Hoy
National Treasurer

The notes on pages 14 to 20 form part of these financial statements.



The Scottish Green Party

Statement of Cash Flows For the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net surplus/(deficit) for the year	70,840	(28,191)
Adjustments for:		
Depreciation of tangible fixed assets	211	191
(Increase)/decrease in debtors	(6,070)	11,531
Increase in creditors	6,811	3,029
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	71,792	(13,440)
Cash flows from investing activities:		
Purchase of tangible fixed assets	(829)	-
	<hr/>	<hr/>
Net cash used in investing activities	(829)	-
Change in cash and cash equivalents in the year	70,963	(13,440)
Cash and cash equivalents at 1 January	176,970	190,410
	<hr/>	<hr/>
Cash and cash equivalents at 31 December	247,933	176,970

The notes on pages 14 to 20 form part of these financial statements.

Analysis of Net Debt For the year ended 31 December 2023

	At 1 January 2023	Cashflows £	At 31 December 2023
Cash and cash equivalents	176,970	70,963	247,933



The Scottish Green Party

Notes to the Financial Statements For the year ended 31 December 2023

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.

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, fundraising events, bank interest and miscellaneous income is recognised on an accrual's 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 2023

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. Surplus/(deficit) for the year

	2023 £	2022 £
The surplus/(deficit) for the year is stated after charging:		
Operating lease charge - property	7,020	7,020
Audit fee	21,086	14,550



The Scottish Green Party

Notes to the Accounts For the year ended 31 December 2023

3. Branch income and expenditure

	2023		2022	
	Income	Expenditure	Income	Expenditure
	£	£	£	£
Aberdeen & Aberdeenshire	4,021	340	4,647	143
Argyll & Bute	1,209	106	1,456	399
Ayrshire	2,275	221	2,162	36
Borders	3,093	691	4,447	1,435
Dumfries and Galloway	2,803	786	2,710	233
Dunbartonshire	2,994	36	4,291	1,065
Dundee	1,976	327	3,650	1,736
East Lothian	2,224	99	5,205	7,339
East Renfrewshire	924	-	1,716	-
Edinburgh	24,177	4,469	49,579	31,899
Falkirk	1,490	210	1,524	30
Fife	4,490	161	4,641	2,013
Glasgow and West	18,738	4,634	35,867	29,510
Highlands and Islands	13,840	2,156	15,251	11,431
Midlothian	1,667	96	1,888	404
Moray	919	-	776	-
North Lanarkshire	914	107	2,016	1,714
Perth	2,203	306	3,302	583
Renfrewshire	1,256	-	1,213	65
South Lanarkshire	2,179	3,356	3,370	2,785
Stirling	2,234	598	3,803	318
	<u>95,626</u>	<u>18,699</u>	<u>153,514</u>	<u>93,138</u>

Included within total income of £529K (2022: £566k) is branch income of £95k (2022: £154k).

Included within total expenditure of £458K (2022: £595k) is branch expenditure of £19k (2022: £93k).



The Scottish Green Party

Notes to the Accounts For the year ended 31 December 2023

4. Donations

	2023 £	2022 £
Cash donations	150,784	173,171
Notional/donations in kind	55,716	40,111
	<u>206,500</u>	<u>213,282</u>

The 2023 figure includes regular donations from the Scottish Green Party MSPs of £60,009 (2022: £59,907) and 'Holyrood Club' donations of £9,641 (2022: £10,843). Also included are payments from the Scottish Government under Financial Assistance to Non-Government Parties of £8,040 in cash (2022: £8,040) and £55,716 as donations in kind (2022: £40,111).

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 £82,045 (2022: £81,807) 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 2023, fundraising events were held throughout the year both at head office and branch level. Fundraising income was £3,811 (2022: £49,465).

6. Staff costs

	2023 £	2022 £
Wages and salaries	180,099	190,507
Social security costs	11,683	12,732
Pension costs	7,204	7,065
Other staff costs	28,553	23,952
Total staff costs	<u>227,539</u>	<u>234,256</u>

The full-time equivalent number of employees in the year was 7 (2022: 8). The average cost for each employee was £28,427 (2022: £26,288).

No officers of the party were remunerated during the year (2022: 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 2023

7. Miscellaneous expenditure	2023	2022
	£	£
General administration costs	22,067	21,965

8. Finance Charges and Taxation	2023	2022
	£	£
Bank and finance charges	24,073	24,285

9. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
Cost			
At 1 January 2023	7,217	680	7,897
Additions	829	-	829
At 31 December 2023	8,046	680	8,726
Depreciation			
At 1 January 2023	6,947	680	7,627
Charge for year	211	-	211
At 31 December 2023	7,158	680	7,838
Net Book Value			
At 31 December 2023	888	-	888
At 31 December 2022	270	-	270

10. Debtors

	2023	2022
	£	£
<i>Amounts falling due within one year:</i>		
Debtors	6,367	5,634
Prepayments and deposits	5,433	96
	11,800	5,730

11. Cash at bank and on hand

	2023	2022
	£	£
Cash at bank	246,729	175,775
Cash on hand	1,204	1,195
	247,933	176,970



The Scottish Green Party

Notes to the Accounts For the year ended 31 December 2023

12 Creditors

	2023 £	2022 £
<i>Amounts falling due within one year:</i>		
Accruals and sundry creditors	22,007	16,270
Tax and social security	4,798	3,724
	<u>26,805</u>	<u>19,994</u>

13 Funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfer £	At 31 Dec 2023 £
General reserve	147,659	515,659	(454,460)	-	206,858
Restricted funds:					
Holyrood Club	12,843	9,641	-	-	22,484
Elections fund	2,474	3,811	(3,811)	-	2,474
Total restricted	<u>15,317</u>	<u>13,452</u>	<u>(3,811)</u>	<u>-</u>	<u>24,958</u>
Total funds	<u>162,976</u>	<u>529,111</u>	<u>(458,271)</u>	<u>-</u>	<u>233,816</u>

	At 1 Jan 2022 £	Income £	Expenditure £	Transfer £	At 31 Dec 2022 £
General reserve	182,569	506,135	(541,045)	-	147,659
Restricted funds:					
Holyrood Club	2,000	10,843	-	-	12,843
Elections fund	6,598	49,465	(53,589)	-	2,474
Total restricted	<u>8,598</u>	<u>60,308</u>	<u>(53,589)</u>	<u>-</u>	<u>15,317</u>
Total funds	<u>191,167</u>	<u>566,443</u>	<u>(594,634)</u>	<u>-</u>	<u>162,976</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 2023

14. Lease commitment

	2023		2022	
	Land & Buildings	Other	Land & Buildings	Other
	£	£	£	£
Not later than 1 year	2,263	446	7,000	1,428
Later than 1 year and not later than 5 years	-	-	2,263	446
Total	2,263	446	9,263	1,874