The Scottish Green Party

Statement of Accounts

For the Year Ended

31 December 2024

The Scottish Green Party

Statement of Accounts
For the Year Ended 31 December 2024

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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)
Neil Barton	(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	Craigentinny / 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	Glasgow City
Dan Hutchison	Govan
Elaine Gallagher	Southside Central
Holly Bruce	Langside
Jon Molyneux	Pollokshields
Lana Reid-McConnell	Victoria Park
Leodhas Massie	Newlands & Auldburn
Martha Wardrop	Hillhead
Seonad Hoy	Hillhead
Andrew Baldrey	Caol & Mallaig
Chris Ballance	Aird & Loch Ness
Kate Willis	Fort William & Ardnamurchan
Ryan Mackintosh	Inverness West
Draeyk van der Horn	Forres
Claire Williams	Stepps, Chryston & Muirhead
John Ross Scott (to November)	Kirkwall East
Kristopher Leask	Kirkwall West & Orphir
Neil MacKinnon	Galashields & District
Alex Armitage	Shetland South
Kirsten Robb	East Kilbride East
Alasdair Tollemache	Dunblane & Bridge of Allan

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Reference and Administrative information (continued)

Bankers:
Co-operative Bank Plc
Kings Valley
Yew Street
Stockport
SK4 2JU

TSB Bank
28 Hanover Street
Edinburgh
EH2 2DS

Triodos Bank
Brunel House
11 The Promenade Bristol
BS8 3NN

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Clydesdale Bank
19 Longrow
Campbeltown
PA28 6ES

Auditor:
Azets Audit Services
Chartered Accountants
[redacted]

The Scottish Green Party

Report of the Party Officers
For the Year Ended 31 December 2024

The Party Officers are pleased to present their report with the audited statement of accounts for the year ended 31st December 2024.

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

There was a UK General Election in 2024 and the party decided to invest finance and resource in the election to reach as many voters as possible with our election messaging, and aid preparation for the Holyrood and Local Authority elections scheduled for 2026 and 2027. We achieved record results in many areas of Scotland.

Our MSPs and Councillors continued to deliver Green policies across Scotland.

MSPs have delivered wins across the year; the green policy of no peak rail fares was extended and then adopted permanently; parliament voted to pass the Visitor Levy Bill, a scheme secured by the greens in 2019; Low Emission Zones came into effect in cities across Scotland; Gillian Mackay's Buffer Zones bill passed 118 votes to 1 in parliament bringing an end to protestors being able to intimidate women seeking abortions or health care experts; plans to develop a resort in Loch Lomond were rejected after a grass roots campaign by Ross Greer; free bus travel for asylum seekers was introduced by the Government after pressure from Green MSPs; and the snare ban came into force at the end of the year.

Councillors worked on a range on issues including introducing the Transient Visitor Levy; tackling the housing crisis; promoting the use of community owned solar panels; highlighted the need for investment in coastal protection and flood risk management; demonstrating the benefits of free transport, including the expansion to ferries; and working with the MSP group to improve the funding of local authorities. Three councillors were nominated for the Local Government Information Unit (LGIU) awards.

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

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Report of the Party Officers (continued)
For the Year Ended 31 December 2024

Branches (continued)

- Renfrewshire
- Scottish Borders
- South Lanarkshire
- Stirling

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.

During the year, total income in 2024 was £545k (2023: £529k). That was an increase in income of £16k. There was a decrease in membership income of £7k compared to 2023. The income from donations and fundraising in 2024 was £236k (2023: £210k) which is a increase of £26k, due mostly to 2024 being an election year. Conference income was £45k (2023: £48k) a slight decrease of £3K.

Reserves, including restricted funds of £33k, stand at £181K (2023: £234k) following the decision to invest in the General Election campaign. 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

[redacted]

Neil Barton (National Treasurer)

Date: 7 July 2025

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

For the year ended 31 December 2024

Opinion

We have audited the financial statements of The Scottish Green Party for the year ended 31 December 2024 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 2024 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.

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

For the year ended 31 December 2024

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.

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

For the year ended 31 December 2024

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.

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

For the year ended 31 December 2024

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.

[redacted]

Azets Audit Services, Statutory Auditor
Chartered Accountants
[redacted]

Date: 07 July 2025

The Scottish Green Party

Income & Expenditure Account
For the year ended 31 December 2024

		2024	2023
Income	**Note**	**£**	**£**
Membership subscriptions		262,770	269,703
Donations	4	212,345	206,500
Conference income		45,188	48,188
Merchandise sales		567	909
Fundraising events	5	24,069	3,811
Total income		**544,939**	**529,111**
Expenditure			
Conferences and events		69,988	63,930
Campaigns and elections		112,681	27,761
Committee expenses		682	735
Subscriptions		3,387	3,095
Newsletters and mail outs		14,272	18,154
Staff costs	6	268,206	227,539
Audit	2	21,371	21,086
Office rent and utilities		10,580	7,020
Office running costs		7,853	7,266
Fundraising costs	5	-	-
Insurance		973	715
Postage		3,758	2,087
Photocopying		1,003	2,000
Telephone/ internet		1,185	1,103
Website and IT		30,116	29,429
Miscellaneous expenditure	7	27,687	22,067
Bank and finance charges	8	23,573	24,073
Depreciation		409	211
Total expenditure		**597,724**	**458,271**
(Deficit)/surplus for year before taxation		**(52,785)**	**70,840**
Taxation on investment income		-	-
(Deficit)/surplus for year after taxation		**(52,785)**	**70,840**

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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	9	1,541	888
Current assets			
Debtors	10	7,635	11,800
Cash at bank and on hand	11	200,605	247,933
Total current assets		208,240	259,733
Liabilities			
Creditors	12	(28,750)	(26,805)
Net current assets		179,490	232,928
Net assets		181,031	233,816
Funds			
General reserve	13	147,663	208,858
Restricted funds	13	33,368	24,958
Total accumulated funds	13	181,031	233,816

The financial statements on pages 11 to 13 were approved by the Scottish Green Party National Executive on 7 July 2025 and are signed on its behalf by:

[redacted]

Neil Barton
National Treasurer

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

Statement of Cash Flows
For the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net (deficit)/surplus for the year	(52,785)	70,840
Adjustments for:		
Depreciation of tangible fixed assets	409	211
Decrease/(increase) in debtors	4,165	(6,070)
Increase in creditors	1,945	6,811
Net cash (used in)/provided by operating activities	(46,266)	71,792
Cash flows from investing activities:		
Purchase of tangible fixed assets	(1,062)	(829)
Net cash used in investing activities	(1,062)	(829)
Change in cash and cash equivalents in the year	(47,328)	70,963
Cash and cash equivalents at 1 January	247,933	176,970
Cash and cash equivalents at 31 December	200,605	247,933

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

Analysis of Net Debt
For the year ended 31 December 2024

	At 1 January 2024	Cashflows £	At 31 December 2024
Cash and cash equivalents	**247,933**	**(47,328)**	**200,605**

The Scottish Green Party

Notes to the Financial Statements
For the year ended 31 December 2024

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 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 deprecation
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.

Notes to the Accounts
For the year ended 31 December 2024

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

	2024 £	2023 £
The (deficit)/surplus for the year is stated after charging:		
Operating lease charge - property	10,580	7,020
Audit fee	21,371	21,086

The Scottish Green Party

For the year ended 31 December 2024

3. Branch income and expenditure

	2024		2023	
	Income	Expenditure	Income	Expenditure
	£	£	£	£
Aberdeen & Aberdeenshire	2,500	247	4,021	340
Argyll & Bute	246	95	1,209	106
Ayrshire	940	466	2,275	221
Borders	3,905	3,437	3,093	691
Dumfries and Galloway	1,896	1,170	2,803	786
Dunbartonshire	1,579	36	2,994	36
Dundee	786	191	1,976	327
East Lothian	361	-	2,224	99
East Renfrewshire	160	-	924	-
Edinburgh	14,603	9,011	24,177	4,469
Falkirk	219	150	1,490	210
Fife	1,980	549	4,490	161
Glasgow	14,909	6,903	18,738	4,634
Highlands and Islands	13,464	8,506	13,840	2,156
Midlothian	210	36	1,667	96
Moray	204	-	919	-
North Lanarkshire	350	106	914	107
Perth	347	-	2,203	306
Renfrewshire	265	305	1,256	-
South Lanarkshire	628	678	2,179	3,356
Stirling	738	228	2,234	598
	60,290	32,114	95,626	18,699

Included within total income of £545K (2023: £529k) is branch income of £60k (2023: £96k).

Included within total expenditure of £598K (2023: £458k) is branch expenditure of £32k (2023: £19k).

4. Donations

	2024 £	2023 £
Cash donations	163,067	150,784
Notional/donations in kind	49,278	55,716
	212,345	206,500

The 2024 figure includes regular donations from the Scottish Green Party MSPs of £59,923 (2023: £60,009) and 'Holyrood Club' donations of £8,410 (2023: £9,641). Also included are payments from the Scottish Government under Financial Assistance to Non-Government Parties of £8,040 in cash (2023: £8,040) and £49,278 as donations in kind (2023: £55,716).

Under the Political Parties, Elections and Referendums Act 2000 (PPERA) single or aggregate donations greater than £11,180 in any calendar year are reportable to the Electoral Commission. During the year the party had donations totaling £22,685 (2023: £82,045) 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

Fundraising activities continued throughout the year both at national party and branch level. Fundraising income was £24,069 (2023: £3,811).

6. Staff costs

	2024 £	2023 £
Wages and salaries	214,510	180,099
Social security costs	15,806	11,683
Pension costs	8,356	7,204
Other staff costs	29,534	28,553
Total staff costs	268,206	227,539

The full-time equivalent number of employees in the year was 7 (2023:7). The average cost for each employee was £34,096 (2023: £28,427).

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

7. Miscellaneous expenditure

	2024	2023
	£	£
General administration costs	27,687	22,067

8. Finance Charges and Taxation

	2024	2023
	£	£
Bank and finance charges	23,573	24,073

9. Tangible fixed assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 January 2024	8,046	680	8,726
Additions	1,062	-	1,062
At 31 December 2024	9,108	680	9,788
Depreciation			
At 1 January 2024	7,158	680	7,838
Charge for year	409	-	409
At 31 December 2024	7,567	680	8,247
Net Book Value			
At 31 December 2024	1,541	-	1,541
At 31 December 2023	888	-	888

10. Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Debtors	4,286	6,367
Prepayments and deposits	3,349	5,433
	7,635	11,800

11. Cash at bank and on hand

	2024	2023
	£	£
Cash at bank	199,301	246,729
Cash on hand	1,304	1,204
	200,605	247,933

The Scottish Green Party

12. Creditors

	2024	2023
	£	£
Amounts falling due within one year:		
Accruals and sundry creditors	24,150	22,007
Tax and social security	4,600	4,798
	28,750	26,805

13. Funds

	At 1 Jan 2024	Income	Expenditure	Transfer	At 31 Dec 2024
	£	£	£	£	£
General reserve	208,858	512,460	(573,655)	-	147,663
Restricted funds:					
Holyrood Club	22,484	8,410	-	-	30,894
Elections fund	2,474	24,069	(24,069)	-	2,474
Total restricted	24,958	32,479	(24,069)	-	33,368
Total funds	233,816	544,939	(597,724)	-	181,031

	At 1 Jan 2023	Income	Expenditure	Transfer	At 31 Dec 2023
	£	£	£	£	£
General reserve	147,659	515,659	(454,460)	-	208,858
Restricted funds:					
Holyrood Club	12,843	9,641	-	-	22,484
Election's fund	2,474	3,811	(3,811)	-	2,474
Total restricted	15,317	13,452	(3,811)	-	24,958
Total funds	162,976	529,111	(458,271)	-	233,816

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.

14. Lease commitment

	2024		2023	
	Land & Buildings	Other	Land & Buildings	Other
	£	£	£	£
Not later than 1 year	9,360	512	2,263	446
Later than 1 year and not later than 5 years	3,103	1,937	-	-
Total	12,463	2,449	2,263	446