



EQUALITY NETWORK LIMITED
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Charity No: SC037852

Company No: SC220213



WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

EQUALITY NETWORK LIMITED
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

The directors, who are directors for the purpose of company law and trustees for the purpose of charity law, are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Purposes

The purposes of the company shall be wholly charitable. In particular, the purposes shall be:-

- to promote the human rights of Scotland's lesbian, gay, bisexual, transgender, and intersex people;
- to promote fair and equal treatment for lesbian, gay, bisexual, transgender, and intersex people in the laws, institutions and society of Scotland; and
- to provide assistance to people and organisations working in other countries, to promote equality and human rights for lesbian, gay, bisexual, transgender, and intersex people in those countries.

Main activities

The charity operates through a Scottish network of individuals and groups. Members of the network are enabled to contribute to the development by the Scottish Government, Scottish Parliament and other policy makers of law and policy relating to LGBTI people. This participation is supported by regular information provision for members of the network, conferences and other meetings, surveys and research, support for engagement directly with policy makers, and support for network members to campaign for change. The charity works to build the capacity of LGBTI people and groups across Scotland, enabling them more effectively to network, to engage with public and other bodies, and to advocate for equality.

The charity provides policy advice and training for public, voluntary and private sector bodies, and underpins its work with research. The charity works in close partnership with other organisations with similar aims and is grateful for the assistance of volunteers.

Grant awarded policy

Early in the Covid pandemic, the organisation was approached by the National Lottery, seeking an "anchor" organisation to disburse funds to LGBTI groups around Scotland, to enable them to adapt to Covid and to support their members. The directors agreed that this would be consistent with the organisation's strategic plan, and would complement our other community development work. In particular, providing this support to LGBTI groups would contribute to the organisation's objective to improve LGBTI community infrastructure across Scotland, reflecting LGBTI diversity, and with a particular focus on rural and island areas.

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REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

Grant awarded policy (continued)

The funding was conditional on operating a quick and light touch disbursement policy. The directors therefore adopted a policy by which LGBTI groups can apply for up to £3,000 funding (per application), providing a short outline of what the money would be used for. Applications are discussed with applicants, considered, and approval decisions made, by senior management. Recipients are required to supply evidence of the use of the funds, in the form of complete sets of receipts.

ACHIEVEMENTS AND PERFORMANCE

The Equality Network and Scottish Trans Alliance projects

From April to September 2021, we received two significant grants from the Scottish Government's Equality Unit. One of these grants, for the Equality Network project, represented funding for the continuation of work which has been a focus of the organisation since 2004. The other grant, for the Scottish Trans Alliance project, continued funding for that project, which has operated since 2008. From October 2021 onwards, we received a single consolidated grant from the Scottish Government's Equalities and Human Rights Fund, managed by Inspiring Scotland, to continue the work of both projects.

The Equality Network project aims to create lasting improvement in the situation of LGBTI people in Scotland, through five specific outcomes:

Equality and human rights for LGBTI people are increasingly delivered by the law, services, employment and society of Scotland.

The project achieved this by providing information and advice for Scottish and UK Government officials, MSPs, MPs and other national policy influencers including the media. This included information and advice on legislation and on policy changes being considered by the government, and on key priorities identified by LGBTI people. These included ending conversion practices, the Scottish Government's mental health strategy, the incorporation of human rights treaties into Scots law, and the impact of Covid on LGBTI communities.

LGBTI people and groups are increasingly able to engage with each other and more widely, to reduce social isolation and improve equality and human rights in the law, services, employment and society in Scotland.

The project achieved this by encouraging and supporting LGBTI people to engage directly with policy makers, for example on proposals for ending conversion practices, and by organising a number of community engagement events. The project provided support to 31 LGBTI organisations across Scotland, on matters including getting started, governance, team building, planning, funding, conflict resolution, publicity, signposting and good practice sharing.

The full diversity of LGBTI people in Scotland, including those with intersectional identities, increasingly benefit from equality and human rights work.

The project achieved this by seeking to ensure that our work is inclusive of a wide range of identities and needs, and to ensure that all our work with LGBTI communities is fully accessible and reaches a wide diversity of LGBTI people. The project provided training to organisations on intersectionality. The project continued to support the development of bisexual-specific groups, and provided a range of information on intersectionality.

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YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

There is increasing understanding of, and expertise in, the situations and needs of LGBTI people in Scotland.

The project achieved this through providing high quality and expert public information on LGBTI issues, including on the law, policy, community development work and intersectional issues, via our websites, email newsletters and social media channels. The project provided a responsive information service to enquiries both from LGBTI communities and from policy makers and service providers, and also provided information on LGBTI equality issues and developments to the media. The project conducted community surveys on LGBT people's experiences of conversion practices, and on lesbian and bi+ women's experiences and views on kinship.

The Scottish, UK and international equality and human rights sectors have increasing awareness of LGBTI equality and human rights expertise and good practice developing in Scotland.

The project engaged with a wide range of other equality and human rights organisations in Scotland, and with LGBTI and other equality organisations in the rest of the UK, to share information and to work together on common issues. The project engaged with ILGA-Europe and TGEU (the main European level LGBTI and trans organisations) and worked with them to assist their research and policy development.

The Scottish Trans Alliance project remains the only funded trans-specific equality and human rights policy project in Scotland. It aims to create lasting improvement in the situation of trans people in Scotland, through three key outcomes:

Informing government policy makers, equality organisations, and other employers and service providers about how to improve gender identity and gender reassignment equality, rights and inclusion through policy and good practice development.

The project provided a wide range of trans equality and good practice guidance for policy makers, public bodies, employers and service providers. The project continued to work with the National Gender Identity Clinical Network for Scotland to improve access to NHS gender identity services, including on the Gender Reassignment Protocol Review and the national gender identity services strategic action framework. The project provided high quality and expert information on a range of matters including the proposals for the Gender Recognition Reform Bill, and the needs of non-binary people.

Supporting, informing and equipping trans people to engage with equality organisations, policy makers, service providers and employers to improve gender identity and gender reassignment equality, rights and inclusion.

The project organised a range of online and in-person community engagement events. These included a programme of work to bring trans people together with their MSPs. The project supported non-binary people to participate in the Scottish Government's Non-Binary Working Group, and supported trans people to engage with the development of the national strategic action framework for gender identity services, and the Gender Reassignment Protocol review. The project supported Trans Pride Scotland to effectively deliver their annual event, and continued to engage with trans people who are distressed about increased hostility towards trans people and their rights.

EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Increasing accurate, positive and inclusive visibility of trans people's experiences in Scotland in order to improve social attitudes towards trans people.

The project carried out extensive media work to improve media coverage of trans people's lives and equality concerns. The project supported trans people to be more visible including by engaging with the media. The project commissioned research into the effects of messaging about trans people and their lives.

Other projects

The organisation continued work on a project which began in 2015 to support equality for people who are intersex or who have a variation of sex characteristics (I/VSC). The project continued to engage with and support a variety of I/VSC organisations, and people with an I/VSC. This included facilitating engagement by I/VSC organisations with the planning for implementation of the Hate Crime and Public Order (Scotland) Act 2021.

The organisation continued work funded from the National Lottery as part of the Scottish Government's Communities Recovery Fund, and work funded via the LGBT Consortium from the LGBT+ Futures National Emergencies Trust Fund. These grants funded a project to provide support to LGBTI organisations to recover from Covid, in the form both of direct financial support for costs, and advisory support and good practice guidance to develop organisations' services. During the financial year, this project provided financial support to 14 organisations.

The organisation continued a project funded by the Scottish Government Rural Economy and Communities Division, to support rural and island LGBTI communities by working with allies to create safe community spaces.

The organisation provided training on trans and LGBTI equality, to 34 organisations from the public, private and voluntary sectors, on a fee-paid basis.

Finally, the organisation continued to carry out campaigning work during 2021-22, funded by donation income. This included campaigning around the proposals for the Gender Recognition Reform (Scotland) Bill, and an intervention in a judicial review at the Court of Session which challenged official guidance on how trans people could respond to the sex question in the Census 2022.

EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

The charity generated total income of £620,790 (2021: £669,453) and recorded net income of £113,583 (2021: net income of £90,616). There was a net income of £5,281 (2021: £8,263) on unrestricted funds and net income of £108,302 (2021: net income of £82,353) on restricted funds before transfers between funds. At 31 March 2022 total funds were £390,745 (2021: £277,162), £206,015 (2021: £188,536) in unrestricted fund and £184,730 (2021: £88,626) in restricted funds.

Principal Funding Sources

The principal funding source for the charity is grant income, primarily from the Scottish Government. Other funders are shown in note 2. The charity also receives donations and generates income from consultancy and training work. The charity is grateful to all those organisations and individuals who have given donations during the year.

Reserves Policy

As at the year end total funds amounted to £390,745 (2021: £277,162), of which £184,730 (2021: £88,626) was restricted and £4,915 (2021: £6,469) was designated. Free reserves at 31 March 2022, being unrestricted general funds, were £201,100 (2021: £182,067).

The directors have established a policy whereby the unrestricted funds held by the charity, not committed or invested in tangible fixed assets ('the free reserves') should equate to between 3 and 6 months of the total expenditure, being around £130,000 to £260,000. At this level, the directors feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary also to consider how the funding would be replaced or activities changed. At the year end, free reserves were £201,100, within the target policy.

Risk Management

The directors have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The organisation reviews risks annually. In 2022, the directors identified the following as the most significant risks:

1. Reduction in Scottish Government grant funding (category: financial)

Mitigation strategies: The organisation ensures good delivery of grant activities and outcomes. The Project Director manages this, and the directors oversee delivery via quarterly reports. The organisation has a strategy to diversify income, with a particular emphasis on donation income, fee income and grant applications from other sources. The current business planning cycle has a strong focus on identifying potential grant funding from new sources. The directors have decided to proceed with the employment of a full-time fundraiser.

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YEAR ENDED 31 MARCH 2022

Risk Management (continued)

2. Loss of key staff (category: staffing)

Mitigation strategies: The organisation places great value on its staff and prioritises supporting them. Staff days, and meetings between staff and directors, identify stresses and ways to mitigate them. The current level of outspoken opposition by some to trans equality in Scotland creates substantial stress for staff. The organisation operates a flexible working policy allowing staff to choose their own hours, and supports staff who need time off. The organisation provides staff with free access to a counselling service. The organisation supports staff to work at home as effectively and comfortably as possible.

3. Complaints disrupt the work of the organisation (category: external)

Mitigation strategies: The organisation recognises that, since it works with very diverse communities including those with strong and differing views on rights and how to advocate for them, it is inevitable that some will strongly disagree with parts of our work. Depending on how this disagreement is expressed, there is a risk of significant disruption to the organisation's work. The organisation has clear policies for maintaining safe and supportive space at events, for engaging positively with any feedback, for dealing with complaints promptly, and of avoiding public personal criticism of others. The organisation has insurance cover for any legal challenge.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. Key objectives for the next five years are to:

- Further improve legal equality for LGBTI people, including reforming gender recognition law, ending conversion practices ("conversion therapy"), incorporating human rights into Scots law, and protecting the rights of intersex people / people with variations of sex characteristics;
- Improve the availability of appropriate health and social care for LGBTI people, with a particular focus on gender identity services for trans including non-binary people, mental health services, and reproductive and fertility services
- Improve family and kinship policy and public service provision for diverse LGBTI families and support networks;
- Ensure that the justice system delivers better for LGBTI people, including a long-term reduction in hate crime against LGBTI people, with medium-term increases in reporting of hate crime and satisfaction with responses after reporting;
- Further improve social attitudes towards LGBTI people;
- Improve the availability of data and evidence about LGBTI communities and LGBTI people's lived experience;
- Improve LGBTI community infrastructure across Scotland, reflecting LGBTI diversity, with a particular focus on rural and island areas;
- Enable LGBTI people to better engage with and influence national and local policy makers and service providers, recognising the urban/rural divide;
- Ensure that the full diversity of LGBTI people and communities, including LGBTI women, non-binary people, bisexual people, LGBTI people of colour, disabled LGBTI people, and other LGBTI people with intersectional marginalised identities, increasingly benefit from equality and human rights work, and are better reflected in the work of the organisation;

EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

PLANS FOR FUTURE PERIODS (continued)

- Support people with a variation of sex characteristics / intersex people to influence improvements in policy and services;
- Develop partnerships with LGBTI organisations in other countries to support the work of those organisations to improve LGBTI people's equality and human rights.

We aim to do these things by:

- Developing policy positions to advance LGBTI equality, and providing expert advice for policy makers and influencers;
- Providing training and consultancy support, on a range of LGBTI equality matters, for the public, voluntary and private sectors;
- Engaging with diverse LGBTI people across Scotland to continuously develop policy, and facilitating direct engagement by LGBTI people with policy makers;
- Developing the capacity, and supporting networking, of LGBTI organisations and people across Scotland;
- Public and media campaigning for specific LGBTI equality changes;
- Undertaking research into the experiences and needs of LGBTI people, and attitudes and behaviours towards LGBTI people;
- Publishing a wide range of materials, including research, good practice guidance, and campaign materials;
- Operating the largest email and online network of LGBTI people and supporters in Scotland, to provide information and to support engagement, and engaging with the media;
- Leading on trans equality, providing policy and strategic advice, training, community development and networking, increasing accurate and positive visibility of trans people's experiences, and sharing expertise internationally;
- Facilitating the engagement of people with a variation of sex characteristics / intersex people and groups with policy makers, supporting their capacity to advocate for their rights, and supporting the development of policy on I/VSC equality;
- Developing approaches to intersectional equality, including the intersections of sexual orientation, gender identity and sex characteristics with race, religion/belief and disability, by building partnerships and shared solutions;
- Ensuring that all our activities are accessible to, and deliver for, all LGBTI people;
- Embedding anti-racist practice across our work;
- Working in positive coordination and partnership with other LGBTI and equality organisations in Scotland, the UK, and Europe;
- Evaluating our work and learning from experience;
- Building our reputation and improving our communications and marketing;
- Diversifying our income, including grant income, training and consultancy fees, and community fundraising, to grow the organisation and increase reserves; and
- Improving our business practices to enhance our professionalism, teamwork, effectiveness and efficiency.

EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

PLANS FOR FUTURE PERIODS (continued)

At the start of the Covid pandemic, the charity moved to home working for all staff, and the large majority of work is still done from home. Staff are provided with support including appropriate workstation equipment and furniture, coverage of additional expenses, regular online engagement, and access to a counselling service. Home working is expected to continue for those staff who prefer it. Most staff have been able to continue their work from home with little change, but the charity has adjusted its community development and engagement work to make more use of online methods. The pandemic has not impacted staffing levels and has not significantly impacted the achievement of the charity's objectives. The charity's grant income has continued, and donation income has held up well. While fee income initially fell, this has now recovered well, following the development of online training provision. The directors keep the impact of Covid under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a not-for-profit company limited by guarantee, which was incorporated on 14 June 2001. The company was established under a Memorandum of Association, which sets out the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The company was awarded charitable status by the Office of the Scottish Charity Regulator on 21 February 2007.

The members of the company are the directors and other people reflective of the range of diverse LGBTI communities, who are admitted as members at the discretion of the directors.

Recruitment and Appointment of Directors

Under the requirements of the Memorandum and Articles of Association directors are elected to serve for a period of three years, after which they are required to stand down or stand for re-election at the Annual General Meeting. New directors are approached by the existing Board of Directors and the new appointment approved at the Annual General Meeting.

Directors Induction and Training

Most directors are already familiar with the practical work of the charity. On appointment, new directors are briefed by the existing board on the responsibilities of being a director and current operations and financial position of the charity.

Organisational Structure

The charity is managed by a Board of Directors who meet periodically throughout the year and are responsible for the strategic direction and policy of the organisation. The directors are drawn from a variety of backgrounds relevant to the work of the organisation.

A scheme of delegation is in place whereby day-to-day responsibility for the operation of the charity rests with the most senior member of the charity's staff, the Project Director. The Project Director is responsible for ensuring the organisation delivers its objectives and that key performance indicators are met. All staff report to the Project Director.

EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Pay and Remuneration of Key Management Personnel

Senior management staff are remunerated in line with industry norms along with any increments set out at time of recruitment, or awarded as a result of any additional training, qualifications or responsibility. Otherwise, increments are usually limited to annual cost of living increases.

Related Parties

The charity works closely with other LGBTI organisations in Scotland and works with other equality and human rights groups in Scotland, in the UK and in Europe.

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REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name

Equality Network Limited

Charity Registration Number

SC037852

Company Registration Number

SC220213

Directors

Robert MacBean	Convener
Mathew Wilkie	Deputy Convener (to 6 July 2021)
Daniel Clayton	Treasurer
Katherine O'Donnell	
Judith Syson	Deputy Convener (from 6 July 2021)
Mridul Wadhwa	(Resigned 14 September 2021)
Ellie Gomersall	(Appointed 6 July 2021)
Alan Inglis	(Appointed 6 July 2021)
Sean Morris	(Appointed 6 July 2021)
Dr Kevin Guyan	(Appointed 6 July 2021)
Nelly Kelly	(Appointed 6 July 2021)
Christina Tatlow	(Appointed 6 July 2021)

Company Secretary

Timothy Hopkins

Key Management Personnel

Timothy Hopkins Project Director

Registered Office and Operational Address

30 Bernard Street
Edinburgh
EH6 6PR

Senior Statutory Auditor

Kevin Cattnach

Independent Auditors

Whitelaw Wells
Statutory Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent
ME19 4JQ

EQUALITY NETWORK LIMITED

REPORT OF THE DIRECTORS

YEAR ENDED 31 MARCH 2022

RESPONSIBILITIES OF THE DIRECTORS

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the board of directors on 14 December 2022 and signed on its behalf by:



Robert MacBean
Director

EQUALITY NETWORK LIMITED
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES
YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Equality Network Limited for the year ended 31 March 2022, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also directors of the company for the purposes of company law) 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 significant doubt on the charitable company'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 responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the Report of the Directors, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

EQUALITY NETWORK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES

YEAR ENDED 31 MARCH 2022

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 10, the directors are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the directors determine 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

EQUALITY NETWORK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES

YEAR ENDED 31 MARCH 2022

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:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattnach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

14 December 2022

EQUALITY NETWORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies		29,166	-	29,166	29,402
Charitable activities:					
Grants and service level agreements	2	-	572,846	572,846	634,864
Other income from charitable activities	3	18,729	-	18,729	5,115
Investment income: bank interest		49	-	49	72
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		47,944	572,846	620,790	669,453
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds	4	669	-	669	2,457
Charitable activities	4	41,994	464,544	506,538	576,380
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		42,663	464,544	507,207	578,837
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year	6	5,281	108,302	113,583	90,616
Transfer between funds	12	12,198	(12,198)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds for the year		17,479	96,104	113,583	90,616
Reconciliation of funds:					
Total funds at 1 April 2021		188,536	88,626	277,162	186,546
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2022	12	206,015	184,730	390,745	277,162
		<hr/>	<hr/>	<hr/>	<hr/>

There are no gains or losses other than those shown above.
All of the activities of the charity are classed as continuing.
The notes on pages 18 to 29 form part of these financial statements.

EQUALITY NETWORK LIMITED

BALANCE SHEET

AS AT ENDED 31 MARCH 2022

			2022	2021
			£	£
Fixed assets				
Tangible assets	9		4,915	6,469
Current assets				
Debtors	10	127,847		59,454
Cash at bank and in hand		301,495		234,582
		429,342		294,036
Creditors: amounts falling due within one year	11	(43,512)		(23,343)
Net current assets			385,830	270,693
Net assets	13		390,745	277,162
Unrestricted funds				
General funds			201,100	182,067
Designated funds			4,915	6,469
Restricted funds			184,730	88,626
Total funds	12		390,745	277,162

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the board of directors on 14 December 2022 and signed on its behalf by:



Daniel Clayton (Treasurer)

The notes on pages 18 to 29 form part of these Financial Statements

EQUALITY NETWORK LIMITED
STATEMENT OF CASH FLOWS
AS AT ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities below	70,058	47,835
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchase of fixed assets	(3,194)	(1,840)
Interest received	49	72
	<hr/>	<hr/>
Net cash (used in) investing activities	(3,145)	(1,768)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	66,913	46,067
Cash and cash equivalents at the beginning of the year	234,582	188,515
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	301,495	234,582
	<hr/> <hr/>	<hr/> <hr/>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	113,583	90,616
<u>Adjusted for:</u>		
Depreciation charge	4,748	4,151
Interest received	(49)	(72)
(Increase) in debtors	(68,393)	(54,299)
Increase/(decrease) in creditors	20,169	7,439
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	70,058	47,835
	<hr/>	<hr/>

The notes on pages 18 to 29 form part of these Financial Statements

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Equality Network has confirmed funding until 30 September 2024. Equality Network maintains regular contact with the funders, reporting on progress and discussing plans for the future. The Directors expect the charity to be able to meet its liabilities as they fall due and have no reason to doubt funding will be available beyond September 2024 but are aware that Scottish Government grant funding may be reduced at that time. The Directors are implementing mitigating actions as outlined in the section on Risk Management. The Directors cannot guarantee that those actions would fully mitigate any reduction in grant income but are confident that the organisation would remain a going concern so have continued to adopt the going concern basis of accounting.

The directors consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Directors going concern assessment includes the expected impact of COVID-19 to the charity for a period of at least 12 months from the date of signing of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

(b) Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument.¹ Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

(c) Income

All income is included in the Statement of Financial Activities when the charity has entitlement, there is probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity earns the right to consideration by its performance.
- Income from fundraising activities is included when receivable.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

- Investment income is included when receivable.
- Income from training, fees and contract work are accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred. The charity is not VAT registered and, accordingly, cannot recover VAT on expenditure. VAT suffered is therefore reported as part of the expenditure to which it relates. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise those costs directly associated with generating donations and fundraising income.
- Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs. Indirect expenditure is allocated between activities based on staff time.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

(e) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. All fixed assets are initially recorded at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

- Computer equipment - 33% straight line
- Office equipment - 20% straight line

(f) Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line-basis over the life of the lease.

(g) Funds

Unrestricted funds are funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

Designated funds are unrestricted funds earmarked by the directors for particular purpose.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

(h) Pension costs

The charity contributes to the individual personal pensions of its employees. The annual contributions are charged to the Statement of Financial Activities.

2. Grants and Service Level Agreements

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Scottish Government:				
Equality Network Project	-	115,000	115,000	230,000
Scottish Trans Alliance Project	-	100,000	100,000	200,000
underspend clawed-back	-	(3,517)	(3,517)	-
Equality and Human Rights Fund	-	377,492	377,492	-
ILGA Europe	-	4,172	4,172	-
Intersex Equality	-	-	-	45,300
underspend clawed-back	-	(20,301)	(20,301)	-
Rural Visibility Project	-	-	-	10,900
Zoom Project	-	-	-	5,192
National Lottery:				
Supporting Communities Fund	-	-	-	87,700
Communities Recovery Fund	-	-	-	44,028
Consortium National Emergency Fund	-	-	-	11,744
Total	-	572,846	572,846	634,864

During the year there were restricted grants amounting to £572,846 (2021: £634,864). There were no unrestricted grants in either the current or previous years.

3. Other income from charitable activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Training and research fees	18,729	-	18,729	5,155
Total	18,729	-	18,729	5,155

During the year there was unrestricted other income of £18,729 (2021: £5,155). There was no restricted other income in either the current or previous years.

EQUALITY NETWORK LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

4. Expenditure

	Policy Analysis & Engagement £	Community Sector Building £	Trans- gender £	Inter- sectional £	Misc Funds £	2022 Total £	2021 Total £
<u>Charitable activities</u>							
Wages and salaries.(Note 7)	60,851	60,852	156,086	60,852	35,655	374,296	399,366
Grants paid (Note 5)	2,957	2,956	4,569	2,957	-	13,439	100,677
Other staff costs "	75	-	44	-	-	119	1,393
Travel costs	(2,625)	(1,846)	(2,682)	(2,737)	19,105	9,215	3,867
Fundraising costs	105	105	162	105	192	669	2,457
Other campaign costs	2,731	13,450	21,228	2,514	4,086	44,009	9,346
Community leadership programme	-	3,575	275	-	3,495	7,345	388
Rent, rates and utilities	3,549	3,548	5,485	3,549	-	16,131	16,216
Administration costs	1,618	1,617	3,581	1,618	37	8,471	9,845
Telephone and internet	(105)	(105)	(163)	(105)	-	(478)	2,454
Professional fees	756	755	1,168	756	3,300	6,735	5,221
Depreciation	1,045	1,044	1,614	1,045	-	4,748	4,151
Recruitment costs	101	102	156	101	-	460	-
IT maintenance and support	3,156	3,154	4,875	3,156	1,536	15,877	16,755
Sundry	104	103	160	103	1	471	350
Bad debts	-	-	-	-	-	-	1,071
<u>Charitable activities: Governance costs</u>							
Accountancy costs	1,254	1,254	1,938	1,254	-	5,700	5,280
	<u>75,572</u>	<u>90,564</u>	<u>198,496</u>	<u>75,168</u>	<u>67,407</u>	<u>507,207</u>	<u>578,837</u>

Included above is restricted expenditure of £464,544 (2021: £552,511). All other expenditure was unrestricted in both the current and previous years.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

5. Grants paid

The following is a summary of grants paid:

	2022 £	2021 £
LGBTI Digital Support		
Pink Saltire	-	6,000
Others (< £2,000)	-	9,248
LGBTI Groups Coronavirus Support		
SQIFF	-	3,000
Somewhere EDI	-	2,400
Four Pillars	-	6,190
Oban Pride	-	2,500
Small Trans Library Glasgow	-	2,100
Interconnected UK	-	3,056
Others (< £2,000)	-	7,775
Support for Online Pride, Social and Cultural events		
Dundee Pride	-	2,121
SQIFF	-	2,000
Trans Pride Scotland	-	2,445
Others (< £2,000)	-	2,650
LGBTI Sports Groups Support		
LEAP Sports		17,998
LGBTI Health & Wellbeing Support	-	10,000
LGBTI Youth Scotland Support	-	3,629
LGBTI Coronavirus Administration Support	-	3,428
Others (< £2,000)	2,448	1,200
Community Recovery Support		
Others (< £2,000)	10,991	12,937
	<hr/>	<hr/>
	13,439	100,677
	<hr/>	<hr/>

All grants are paid to institutions to provide financial support to communities who have been disproportionately affected by COVID-19 and also to allow organisations to co-ordinate local responses to the pandemic.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6. Net income/(expenditure) for the year

This is stated after charging:-

	2022 £	2021 £
Depreciation	4,748	4,151
Auditors remuneration – audit fee	5,700	5,280
Operating lease rentals: Land and building	4,967	13,217
Other	1,109	3,326
	<u> </u>	<u> </u>

No director received any remuneration for services as a director (2021: nil). There were no reimbursement of expenses to the directors in the current year (2021: none).

7. Staff costs and numbers

	2022 £	2021 £
Salaries and wages	327,659	344,250
Social security costs	26,631	29,362
Pensions	20,006	25,754
	<u> </u>	<u> </u>
	374,296	399,366
	<u> </u>	<u> </u>

No employee received emoluments of more than £60,000. Remuneration of key management personnel amounted to £49,480 (2021: £48,598) including employer pension contributions.

The average weekly number of employees during the year, on a head count basis, was as follows:

	2022 No.	2021 No.
Service provider staff	13	14
Support staff	2	2
	<u> </u>	<u> </u>
	15	16
	<u> </u>	<u> </u>

8 Taxation

The company has charitable status and is therefore exempt from tax on its charitable income under the provision of section 505 of the Income and Corporation Taxes Act 1988.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9. Tangible fixed assets

	Computer equipment £	Office equipment £	Total £
Cost			
At 1 April 2021	35,362	12,471	47,833
Additions in year	3,194	-	3,194
Disposals	(10,205)	(1,060)	(11,265)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	28,351	11,411	39,762
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	31,022	10,342	41,364
Charge for the year	3,991	757	4,748
Disposals	(10,205)	(1,060)	(11,265)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	24,808	10,039	34,847
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	3,543	1,372	4,915
	<hr/>	<hr/>	<hr/>
At 31 March 2021	4,340	2,129	6,469
	<hr/>	<hr/>	<hr/>

10. Debtors

	2022 £	2021 £
Grant receivable	125,831	57,500
Other debtors	550	1,504
Prepayments	1,466	450
	<hr/>	<hr/>
	127,847	59,454
	<hr/>	<hr/>

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Taxation and social security	12,858	10,200
Other creditors and accruals	30,655	12,243
Deferred income	-	900
	<hr/>	<hr/>
	43,512	23,343
	<hr/>	<hr/>

Deferred income - Training fees

	2022	2021
	£	£
Balance at 31 March 2021	900	-
Released to Statement of Financial Activities	(900)	-
Amount received and deferred during the year	-	900
	<hr/>	<hr/>
	-	900
	<hr/>	<hr/>

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Scottish Government:					
Equality Network	16,202	492,492	(326,988)	-	181,706
Scottish Trans Alliance	5,888	100,655	(85,131)	(21,412)	-
Intersex Equality	19,188	(20,301)	(7,602)	8,715	-
Zoom Project	385	-	(850)	465	-
Rural Visibility Fund	10,900	-	(7,876)	-	3,024
National Lottery:					
Supporting Communities Fund	-				
Communities Recovery Fund	27,137	-	(27,171)	34	-
LGBT+ Futures: National Emergencies Trust Fund	8,926	-	(8,926)	-	-
Total restricted funds	88,626	572,846	(464,544)	(12,198)	184,730
Unrestricted funds					
General funds	182,067	47,944	(37,915)	9,004	201,100
Designated fund: Capital fund	6,469	-	(4,748)	3,194	4,915
Total unrestricted funds	188,536	47,944	(42,663)	12,198	206,015
Total funds	277,162	620,790	(507,207)	-	390,745

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12. Movements in funds (continued)

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
Scottish Government:					
Equality Network	-	230,000	(213,798)	-	16,202
Scottish Trans Alliance	-	200,000	(194,112)	-	5,888
Intersex Equality	6,273	45,300	(32,385)	-	19,188
Zoom Project	-	5,192	(4,807)	-	385
Rural Visibility Fund	-	10,900	-	-	10,900
National Lottery:					
Supporting Communities Fund	-	87,000	(87,700)	-	-
Communities Recovery Fund	-	44,028	(16,891)	-	27,137
LGBT+ Futures: National Emergencies Trust Fund	-	11,744	(2,818)	-	8,926
Total restricted funds	6,273	634,864	(552,511)	-	88,626
Unrestricted funds					
General funds	171,493	34,589	(22,175)	(1,840)	182,067
Designated fund: Capital fund	8,780	-	(4,151)	1,840	6,469
Total unrestricted funds	180,273	34,589	(26,326)	-	188,536
Total funds	186,546	669,453	(578,837)	-	277,162

Purposes of restricted funds

Equality Network

The aim of the Equality Network project is to create lasting improvement in the situation of LGBTI people in Scotland, through:

- permanently influencing the policy of national and local bodies in Scotland to better deliver LGBTI equality, in a way informed by diverse LGBTI communities across Scotland;
- strengthening and empowering LGBTI communities across Scotland, so that they are both able to offer social support to isolated LGBTI people, and able to engage with public bodies to contribute to improved policy at local and national level;
- providing expert information on LGBTI issues to a wide range of organisations and to the public;
- working to ensure that improvements to the situation of LGBTI people deliver for the full diversity of LGBTI people, by focussing specific work on particularly disadvantaged communities including people with intersectional identities; and
- sharing expertise and good practice on LGBTI equality with other equality and human rights bodies in Scotland, and with bodies in the rest of the UK and Europe.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12. Movements in funds (continued)

Scottish Trans Alliance

The aim of the Scottish Trans Alliance project is to inform, equip and support trans people, equality organisations, government policy makers and other employers and service providers to engage together to improve gender identity and gender reassignment equality, rights and inclusion in Scotland. The project focuses on building capacity for trans people's engagement in equality policy and good practice development, as well as improving social attitudes and visible inclusion in Scottish daily and public life. The transfer in the year is required so the closing balance aligns with the agreed underspend with the funder.

Intersex Equality

The aim of the Intersex Equality project is to facilitate intersex people, equality organisations, government policy makers, the NHS and other employers and service providers to engage together to develop a shared understanding of intersex equality, rights and inclusion priorities in Scotland. The project focuses on connecting intersex people with each other and with potential allies in order to build social capital supporting intersex people's engagement in equality policy and good practice development.

Zoom Project

Funding towards the costs of Zoom licenses.

Rural Visibility Project

The aim of the Rural Visibility Project is to support rural and LGBTI communities. The project focuses on creating a safe space for LGBTI people, connecting with potential allies in order to build social capital supporting LGBTI people's engagement in safe space policy.

National Lottery Supporting Communities Fund Project

The aim of the Supporting Communities Fund Project is to support LGBTI communities, organisations and groups in Scotland in response to Covid. The partnerships include LEAP Sports Scotland, LGBT Health and Wellbeing and LGBT Youth Scotland.

National Lottery Communities Recovery Fund Project

The aim of the Communities Recovery Fund Project is to support LGBTI communities, organisations and groups in Scotland in response to Covid.

LGBT + Futures: National Emergencies Trust Fund Project

The aim of this project is to support LGBTI groups and organisations in Scotland during the Covid pandemic. The project focuses on building capacity for LGBTI people's engagement in equality policy and good practice development.

EQUALITY NETWORK LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

13. Analysis of net assets between funds

Fund balances as at 31 st March 2022	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	4,915	-	4,915
Net current assets	201,100	-	184,730	385,830
	<hr/>	<hr/>	<hr/>	<hr/>
	201,100	4,915	184,730	390,745
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances as at 31 st March 2021	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	6,469	-	6,469
Net current assets	182,067	-	88,626	270,693
	<hr/>	<hr/>	<hr/>	<hr/>
	182,067	6,469	88,626	277,162
	<hr/>	<hr/>	<hr/>	<hr/>

14. Related party transactions

No one individual has control of the charity in either the current or previous years. There were no transactions that require to be disclosed under the Financial Reporting Standard 102.

15. Commitments under operating leases

The following operating lease payments were committed to be paid as at the year-end:

	Buildings 2022 £	Other 2022 £	Buildings 2021 £	Other 2021 £
<u>Operating leases expiring:</u>				
within 1 year	2,750	2,217	2,750	2,217
1 - 5 years		1,109	-	3,326
	<hr/>	<hr/>	<hr/>	<hr/>