



Scottish
Women's
Budget
Group

SCOTTISH WOMEN'S BUDGET GROUP
(a Scottish Charitable Incorporated Organisation)

Annual Report and Accounts
For the year ended 31 March 2023

Registered Charity – SC050221

SCOTTISH WOMEN'S BUDGET GROUP

Annual Report and Accounts For the year ended 31 March 2023

Contents	Page
Charity Information	1
Trustees' Report	2 – 8
Independent Examiner's Report	9
Receipts and Payments Account	10
Statement of Balances	11
Notes to the Accounts	12 – 14

SCOTTISH WOMEN'S BUDGET GROUP

Charity Information

Charity name	Scottish Women's Budget Group (also known as SWBG)
Charity number	SC050221
Principal address	C/O The Poverty Alliance 3rd Floor 94 Hope Street Glasgow G2 6PH
Website Address	www.swbg.org.uk
Trustees	Zarina Ahmad Emanuella Christensen Kirsty Connell-Skinner - Treasurer Wendy Davies - Secretary Katie Gallogly-Swan - Chair Clementine Hill-O'Connor Zara Kitson Angela O'Hagan Rachel Statham - Vice-Chair Rosalind Cavaghan – resigned
Bankers	Co-op Bank Online 1 Balloon Street Manchester M60 4EP
Independent Examiner	Elaine Alsop EA Independent Ltd 1 Rosebery Place Dunbar East Lothian EH42 1AQ

SCOTTISH WOMEN'S BUDGET GROUP

Trustees' Report For the year ended 31 March 2023

The Trustees present their Report and Receipts and Payments accounts of the charity for the year ended 31 March 2023.

Structure, Governance, and Management

Governing Document

Scottish Women's Budget Group (SWBG) is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution effective from 17th June 2020.

Appointment of Trustees

All Trustees on 31st March 2023 were elected at the AGM held on 8 November 2022.

SWBG would like to thank Rosalind Cavaghan for her support, service, and dedication to the organisation.

Organisational Structure

The Board, which is responsible for the day-to-day management of SWBG, met six times during this period to address the wide range of issues and work that SWBG pursues. Alongside the Board, SWBG operates two sub-groups: Fundraising and the Policy and Advocacy groups. There is designated responsibility to one Board Member for organisational policy oversight, following Board sign-off.

The Board delegates day-to-day activity of SWBG to the Coordinator and the Training Lead and the Communications Officer who have regular contact with the Board, including support and supervision of work.

All formal Board meetings took place online. A Board development day took place in-person in Glasgow during November 2022.

Objectives and Activities

SWBG has the following purposes:

- The advancement of education
- The promotion of equality and diversity

The charity is an intersectional feminist organisation and aims to carry out these objects through:

Capacity Building

Working with women, communities, statutory and voluntary agencies, trades unions and other partners - including government - to build capacity of understanding of gender budgeting and increase engagement in the budget process.

SCOTTISH WOMEN'S BUDGET GROUP

Trustees' Report For the year ended 31 March 2023

Training

Developing training in gender budget analysis to show how public spending can be made more effective and responsive to the lives of women in Scotland, and delivering training and awareness raising of gender budget analysis methods and how they might be applied in local and national government budget processes.

Engagement

Advocating for greater equality for women and men in Scotland by engaging with the Scottish Parliament and the Scottish Government to make decisions about how public money is spent fairer and more equitably.

Research

Supporting and disseminating research on the impact of gender budget analysis to enable its understanding and application.

Funding Streams

Throughout this financial year SWBG entered its second year delivering on the Equality and Human Rights funded project which focuses on training for women's groups and Local Authorities, as well as feeding engagement with these groups into Scottish Government Consultation Processes.

Alongside the Wales Women's Budget Group and the Northern Ireland Women's Budget Group SWBG also entered a 3-year funding relationship with the Esmée Fairbairn Foundation. This funding supports advocacy, training, and engagement work on gender budgeting.

SWBG operates a free membership model, through which it engages with women and communities, in addition to building partnerships with organisations and community groups to build capacity of understanding of gender budgeting and increase engagement in the budget process.

Achievements and Performance

Between 1 April 2022 and 31 March 2023, Scottish Women's Budget Group (SWBG) progressed the following activities to achieve its purposes.

All activity – unless stated otherwise – was free to access.

Capacity Building

SWBG operates a free membership model, through which it engages with women and communities, in addition to building partnerships with organisations and community groups to build capacity of understanding of gender budgeting and increase engagement in the budget process.

SCOTTISH WOMEN'S BUDGET GROUP

Trustees' Report For the year ended 31 March 2023

SWBG works with women's groups through the Equality and Human Rights Fund project to support them to use gender budgeting theory and tools to campaign for change that matters to them. In the 2022/23 financial year this has included work with Glasgow Disability Alliance Women's Group, Fa'side Women and Girls Group, and North Highland Women's Health Group. This work involves delivery of workshops with groups and ongoing support to develop materials, use data locally, advocate with local government or other public bodies.

Outwith SWBG's training programme, detailed below, SWBG also hosted several events to aid understanding and awareness of gender budgeting, supported by the Esmee Fairbairn Foundation.

These included:

- Members pre-budget scrutiny group discussion
- Tackling women's poverty as the costs keep rising
- Women and the Cost-of-Living Crisis across the 4 Nations conference (alongside other WBGs across the UK)

We also spoke at events arranged by a range of other organisations as part of our aim to raise awareness and build understanding on gender budgeting. This included speaking at events with; the National Advisory Council of Women and Girls, Women's Support Project, WeAll Scotland, Glasgow University, Engender, GMB Women's unit, GCVS and Scottish Government.

Communicating with our membership seeks to build engagement and capacity on issues of gender budgeting and gender analysis of the economy in Scotland. We send emails to 229 active members/supporters. Members now have the option to tell us what level of engagement they are able to give to support SWBG so we have on record which members would be willing to join workshops and/or comment on draft policy.

Training

In October 2021, SWBG received a three-year grant of £220,827 from the Inspiring Scotland Equality and Human Rights Fund, funded by the Scottish Government to support the greater use of gender budgeting tools in local decision making in Scotland to reduce inequalities. The *Gender Budgeting from Theory to Action* project will do this through two routes: supporting capacity building and awareness raising within local authorities; and directly working with women and civil society organisations.

SWBG's aim over the course of this project is to work with five local authorities to embed intersectional gender budget analysis within decision making processes through a series of bespoke training and mentoring support to reduce inequalities in local areas.

This project has been developed by learning from best practice examples across the UK and internationally.

SCOTTISH WOMEN'S BUDGET GROUP

Trustees' Report

For the year ended 31 March 2023

Between 2021 and 2024, SWBG will work with women, women's rights organisations, and others in civil society to use gender budget analysis tools to support local and national campaigning efforts that seek to reduce inequalities. SWBG will offer a range of participatory training and workshops tailored to fit the group's needs, facilitating spaces for groups to come together and share knowledge and develop campaigns.

In 2022/23 financial year, SWBG:

- Delivered 23 training sessions with public bodies, engaging 156 Councillors in training and 96 Council Officers, as well as 55 Scottish Government officials;
- Delivered 16 workshops with civil society partners, engaging 111 women many on multiple workshop session to explore the themes.

SWBG continued to work with North Lanarkshire Council which was the pilot area from year 1 of the project, as well as engaging with new Council areas to set up year 2 activities (Year 2 on this project running from October 2022-September 2023). Edinburgh and Glasgow City Councils passed a motion that included a commitment gender budgeting. SWBG has offered to support both areas through the Gender Budgeting Theory to Action project to deliver on this commitment. SWBG is aiming to work with a further two Councils in the next financial year.

Alongside work with specific Council areas, SWBG delivered Councillor induction training to Councillors following the local elections and worked with smaller groups of staff or Councillors from Councils interested in future engagement.

As well as the dedicated Gender Budgeting: From Theory to Action training detailed above, SWBG delivered a further two training sessions via online webinars across the following key topics:

1. *Introduction to Gender Budgeting*
Designed to increase understanding of gender budgeting and why it is needed, as well as build participants' confidence to explain the benefits of gender budgeting and champion it to local or national government.
2. *Gender Budgeting in Practice*
For those familiar with gender budgeting theory, this training encompasses different approaches to gender budgeting and how to use these in practice.

In addition, we have worked with organisations who have requested bespoke training. In 2022/2023 this included running a webinar session for Sustrans Scotland based staff.

SCOTTISH WOMEN'S BUDGET GROUP

Trustees' Report For the year ended 31 March 2023

Engagement

Significant parliamentary and local government engagement was undertaken by SWBG during this year.

Following the 2022 Women's Survey ahead of the local elections in Scotland we published a short paper "Local Spending and Women's Equality". As well as sharing this ourselves we encouraged the SWBG membership to share this with prospective councillors in their local area. Following the election, we sent the publication to all elected Councillors.

In May 2022 SWBG also published the full results of the 2022 Women's Survey.

In February 2023, SWBG hosted our second Women's Survey as part of an annual engagement exercise to understand women's economic experiences in Scotland. The survey received 871 responses, including women from all local authority areas in Scotland with a range of different experiences. The survey findings will shape SWBG's work in 2023-24.

As an organisation SWBG also made submissions to the Scottish Parliament Equalities, Human Rights and Civil Justice Committee and Finance and Public Administration Committee's pre-budget scrutiny consultation as well as appearing in-person in front of the Social Justice and Social Security Committee and the Equalities, Human Rights and Civil Justice Committee as part of wider parliamentary engagement on budget scrutiny.

In November 2022, we sent a joint letter to John Swinney, Deputy First Minister, on Gender Budget Analysis in Budgetary reviews ahead of the emergency budget review. As a result, the SWBG met the Deputy First Minister ahead of the Budget.

In addition, ahead of the draft Budget in December 2022 we sent a pre-budget briefing to all MSPs calling for a gender transformative budget in response to the impact of rising prices on women.

Separate to budget scrutiny processes we responded to consultation on the Public Sector Equality Duty, which included questions on making gender budgeting a statutory process for public bodies, and the UK Government Scottish Rural Affairs committee in February 2023 providing written and oral evidence.

SWBG continues to be an independent member of the Scottish Government convened Equalities and Human Rights Budget Advisory Group. As members since the inception of the group, SWBG continues to hold an influential presence within the group and the outputs made by it, including supporting the process of equality analysis within policy processes and developing recommendations for the Government on how to embed this within decision-making processes for the budget.

SCOTTISH WOMEN’S BUDGET GROUP

Trustees’ Report For the year ended 31 March 2023

Alongside our own engagement we joined several joint calls and campaign actions:

- Steering group member of the Scotland that cares campaign, which aims at creating a dedicated National Outcome on Care as part of the reviewed Scottish National Performance Framework Double Scottish Child Payment;
- End Young Parent Poverty Campaign with One Parent Families Scotland;
- #TimeToTax with Oxfam Scotland, IPPR Scotland, One Parent Families Scotland, Poverty Alliance, Child Poverty Action Group and Stop Climate Chaos Scotland

Research

In 2022-23 SWBG brought in specific funds to support our research agenda which looks at themes of Care, Covid-recovery/cost-of-living crisis and Climate through a gender budgeting and feminist economics perspective. Working in partnership with the Poverty Alliance we were able to deliver a piece of qualitative research considering the experiences of low-income women in Scotland during the cost-of-living crisis.

SWBG worked with Open University academics Jerome De Henau and Susan Himmelweit to deliver care cost modelling research at the Scottish level.

Additional funds to support research work came through the abrdn Financial Fairness Trust and Oxfam Scotland, as well as part of the Esmee Fairbairn funded project.

Publications:

- “It’s hard work being poor” Women’s Experience of the Cost-of-living Crisis in Scotland – published with the Poverty Alliance;
- Women, Work and Wealth in Scotland’s changing economy 2022;
- Towards a transformative universal adult social care support service for Scotland.

Financial Review

Overview

During 2022-23, the income for the charity was £132,469 (2021-22: £78,532) with the main income for the charity being through grant payments of £73,158 from the Equality and Human Rights Fund and £37,000 from the Esmee Fairbairn Foundation. The main expenditure was staff costs (50%), programme costs including grants to other organisations (35%) and delivery and operational costs (15%), including IT support, website and publication design, and the charity’s Independent Examination for the 2021-22 accounts.

SCOTTISH WOMEN'S BUDGET GROUP

Trustees' Report For the year ended 31 March 2023

Reserves Policy

At 31st March 2023, the charity's unrestricted reserves stood at £41,805 (31 March 2022: £45,180). The operational work of the Scottish Women's Group in 2023-24 is anticipated to cost £10,600 per month, and the Trustees consider that 3 months of unrestricted reserves is an appropriate level to allow the operational work of the Charity to continue without disruption. The Trustees have met this level at the period end.

Future Plans

The charity plans to continue to deliver to its objectives with its continuing secured funding to support work over the next two years.

Trustees anticipate greater use of its reserves in 2023-24 to support enhanced maternity pay and maternity cover for staff.

Approved by the Trustees and signed on their behalf:



**Zara Kitson
Vice Chair
2 December 2023**

SCOTTISH WOMEN'S BUDGET GROUP

Independent Examiner's report For the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 10 and 11 and the related notes on pages 12 to 14.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Elaine Alsop ACA DChA FCIE
1 Rosebery Place
Dunbar
East Lothian
11 December 2023

SCOTTISH WOMEN'S BUDGET GROUP

Receipts and Payments Account For the year ended 31 March 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Receipts					
Grants and donations	2	1,310	130,948	132,258	76,282
Fundraising activities		211	-	211	-
Charitable activities		-	-	-	2,250
		<u>1,521</u>	<u>130,948</u>	<u>132,469</u>	<u>78,532</u>
Payments					
Charitable activities	3	3,974	117,409	121,383	37,353
Grants	4	-	22,690	22,690	-
Purchase of equipment		238	1,133	1,371	-
Governance costs	5	684	1,027	1,711	-
Total payments		<u>4,896</u>	<u>142,259</u>	<u>147,155</u>	<u>37,353</u>
Net receipts/(payments) before transfers		(3,375)	(11,311)	(14,686)	41,179
Transfers		-	-	-	-
Net receipts/(payments) for the year		(3,375)	(11,311)	(14,686)	41,179
Opening funds at 1 April		45,180	21,108	66,288	25,109
Closing funds at 31 March		<u>41,805</u>	<u>9,797</u>	<u>51,602</u>	<u>66,288</u>

The notes on pages 12 to 14 form part of these accounts

SCOTTISH WOMEN'S BUDGET GROUP

Statement of Balances As at 31 March 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Cash and bank balances					
Opening balance at 1 April		45,180	21,108	66,288	25,109
Net receipts/(payments) for the year		(3,375)	(11,311)	(14,686)	41,179
Closing balance at 31 March	7	<u>41,805</u>	<u>9,797</u>	<u>51,602</u>	<u>66,288</u>
Represented by charity funds		<u>41,805</u>	<u>9,797</u>	<u>51,602</u>	<u>66,288</u>
Fixed assets					
				£	£
Equipment (cost)				<u>2,023</u>	<u>642</u>
Equipment (NBV)				<u>1,610</u>	<u>514</u>
Creditors					
				£	£
Amounts due and accruals				<u>600</u>	<u>1,917</u>

Approved by the Trustees on 2 December 2023 and signed on their behalf by:



Kirsty Connell-Skinner
Treasurer

The notes on pages 12 to 14 form part of these accounts

SCOTTISH WOMEN'S BUDGET GROUP

Notes to the Accounts For the year ended 31 March 2023

1. Accounting Policies

Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

VAT

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources expended

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities.

2. Receipts from Grants and Donations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Inspiring Scotland EHR	-	73,158	73,158	76,031
Esmee Fairbairn	-	37,000	37,000	-
ABRDN Foundation	-	11,790	11,790	-
Oxfam	-	9,000	9,000	-
Sustrans	1,250	-	1,250	-
Donations	60	-	60	251
	<hr/>	<hr/>	<hr/>	<hr/>
	1,310	130,948	132,258	76,282
	<hr/>	<hr/>	<hr/>	<hr/>

3. Payments on Charitable Activities

	£	£	£	£
Wages of employees	-	47,117	47,117	
Training freelance fees	750	23,875	24,625	
Freelance coordinator	375	2,125	2,500	
Staff expenses	463	1,242	1,706	
Volunteer expenses	-	95	95	
Staff training	-	2,120	2,120	
Training expenses	-	1,672	1,672	
Venue hire	601	8,011	8,612	
Research	-	17,500	17,500	
Mentors	-	750	750	
Design & PR	100	10,384	10,484	
IT & web	627	940	1,567	
Administration	1,058	1,248	2,636	
	<hr/>	<hr/>	<hr/>	<hr/>
	3,974	117,409	121,383	37,353
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SCOTTISH WOMEN'S BUDGET GROUP

Notes to the Accounts For the year ended 31 March 2023

4. Grants Paid

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
The Poverty Alliance	-	19,690	19,690	-
Amina MWRC	-	3,000	3,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	22,690	22,690	-
	<hr/>	<hr/>	<hr/>	<hr/>

5. Governance Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Accountancy and independent examination	430	644	1,074	-
Legal fees	254	383	637	-
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	684	1,027	1,711	-
	<hr/>	<hr/>	<hr/>	<hr/>

The fee for the 2023 independent examination is £600 and is included in the statement of balances.

6. Payments to Trustees and Related Parties

No remuneration was paid to trustees during the year (2022: £Nil). No travel expenses were paid to any trustees in the year (2022: £Nil).

Venue hire of £364 was paid to Edinburgh Napier University where one SWBG Trustee is employed.

A grant of £19,690 was paid to The Poverty Alliance where the charity Director is the partner of SWBG's Coordinator. Appropriate procedures were followed in making this grant with Trustee and Funder approval sought and given.

SCOTTISH WOMEN’S BUDGET GROUP

Notes to the Accounts For the year ended 31 March 2023

7. Funds

	Balance at 1 April 2022 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2023 £
Unrestricted Funds					
General fund	45,180	1,521	(4,896)	-	41,805
Restricted Funds					
Inspiring Scotland EHR	21,108	73,158	(85,783)	-	8,483
Esmee Fairbairn	-	37,000	(37,129)	-	(129)
ABRDN Foundation	-	11,790	(11,790)	-	-
Oxfam	-	9,000	(7,556)	-	1,444
	21,108	130,948	(142,259)	-	9,757
Total Funds	66,288	132,469	(147,155)	-	51,602

Restricted Funds:

Inspiring Scotland Equality and Human Rights Fund – funding received to work with civil society groups and local authorities to help raise awareness of, and build capacity in, Gender Budgeting. Through training, the development of a toolkit and the provision of mentoring support we will help embed the use of gender budgeting approaches, improving the quality of equality impact assessments helping to ensure that decision makers take into account the differential impact of budget decisions on women and men thereby reducing levels of gender inequality.

Esmee Fairbairn Foundation – funding received towards project costs to enable the Women’s Budget Groups of the devolved nations of the UK to strengthen and develop independent and collaborative methods of tackling gender inequality. The programme continued with a new funding award in April 2023, which covered the small deficit on the fund at 31 March 2023.

ABRDN Foundation – funding received for qualitative research to provide Scottish budget policy recommendations to support women on low-incomes cope with the cost-of-living crisis.

Oxfam – funding received for SWBG’s Covid Recovery, Care and Climate Work.

No transfers were made between funds.