

SCOTTISH WOMEN'S BUDGET GROUP

(A Scottish Charitable Incorporated Organisation)

Trustees' Report & Financial Statements

For the period 17th June 2020 to 31st March 2021



Scottish Charity No SC050221

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

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TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDED 31 MARCH 2021

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the period 17th June 2020 to 31st March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Scottish Women's Budget Group
Charity Number	SC050221
Principal Address	C/O The Poverty Alliance 3rd Floor 94 Hope Street Glasgow G2 6PH
Website Address	www.swbg.org.uk
Current Trustees	Rosalind Cavaghan Kirsty Connell-Skinner Treasurer Wendy Davis Anne Meikle Angela O'Hagan Mridul Wadhwa

Bankers	Co-op Bank Online 1 Balloon Street Manchester M60 4EP
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Independent Examiner	Anne Knox Community Accountancy Scotland Forthside Way Stirling FK8 1QZ
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STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

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

Appointment of Trustees

All trustees on 31st March 2021 were elected and in post since the commencement of the charity at 17th June 2020. The SCIO constitution allows for a maximum of eight trustees comprising six trustees elected by members (including the Chair, Secretary, and Treasurer) and up to two additional trustees appointed by the trustees. Trustees are subject to re-election annually.

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Organisational Structure

The board, which is responsible for the day to day management of the charity, met six times during this period in order to address the wide range of issues and work that the Charity was addressing. Alongside the board we operate four sub-groups: Finance and Fundraising, Policy and Advocacy Group, Organisational Development and Risk group and Training strategy temporary sub-group. There is also designated responsibility to one board member of organizational policy oversight, following board sign off.

The board delegates day to day activity of the organisation to the Coordinator and the Training Lead who have regular contact with the board including support and supervision of work underway.

Following the start of the coronavirus crisis all trustees' meetings took place online.

OBJECTS & ACTIVITIES

The objects of Scottish Women's Budget Group are to advance education and to promote equality and diversity. The charity 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.

- **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.

ACHIEVEMENTS & PERFORMANCE

Between 17 June 2020 and 31 March 2021, Scottish Women's Budget Group (SWBG) progressed the following activities to achieve its purposes.

All activity – unless stated otherwise – was free to access and delivered via online settings such as e - newsletters and Zoom meetings due to restrictions in place across Scotland and the UK owing to the Covid-19 pandemic.

Capacity Building

Formalising SWBG as an independent charity was enabled thanks to grant-funding from the Open Society Foundation, via a project of the UK Women's Budget Group. This start-up funding of £38,086 provided support for at least 12 months to develop and grow activities by SWBG – which has existed as an unfunded voluntary group since 1999 – to establish itself as an SCIO, appoint Trustees and recruit Coordinator and Trainer posts on a freelance basis.

This capacity building exercise was very timely. As Scotland built its response and recovery to the Covid-19 pandemic SWBG was equipped to ensure that a gender equal economy and a caring economy for all was part of the discussions for 'a new normal'. SWBG's work to provide analysis to influence at local and national government to make the case for gender equal economic change has perhaps never been more critical.

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SWBG operates a free membership model, which the primary means by which it engages with women, communities, organisations, and partners to build capacity of understanding of gender budgeting and increase engagement in the budget process. Outwith SWBG's training programme, detailed below, SWBG also hosted several events to aid understanding and awareness of gender budgeting.

These included:

- Restarted regular communications with SWBG members to highlight opportunities to engage with budgetary and parliamentary processes, current thinking in the field of gender budgeting, and ways to engage regularly with SWBG.
- Film screening in November 2020 of *Who's Counting: Marilyn Waring on Sex, Lies and Global Economics* and discussion event in partnership with Engender.
- A series of *Have Your Say* events during January and February 2021 to share priorities on how decisions on public spending can work to tackle gender inequalities and challenge the recovery to Covid-19 to build a gender equal economy.
- Live Scottish Budget Watch Along on 28th January, with commentary and discussion on the draft budget announcements, considering the impacts they will have on women's lives via Zoom and social media.
- Hustings on Women's Equality, together with Engender and partner organisations, on 1 April 2021, as an opportunity for Scotland's parties contesting the 2021 Holyrood elections to set out their commitments for women's equality and for members and supporters to pose their questions on women and the economy.
- Opening registration for a joint conference in May 2021 with sister organisations UK Women's Budget Group, NI Women's Budget Group and Chwarae Teg to discuss how to bring a caring economy to the four nations and to share experiences of gender budgeting across the UK.

Thanks to the funding from the UK Women's Budget Group, SWBG closed its administrative partnership with sister Scottish women's rights charity Engender, which for many years undertook a Secretariat role for SWBG. SWBG thanks the Trustees and Staff of Engender for their many years of support, and SWBG will continue to work closely with Engender to put women's equality at the heart of economic policy in Scotland. We particularly want to pay tribute to the late Emma Ritch, Director of Engender, who made a tremendous contribution to the growth of SWBG as a stand-alone organisation and who sadly died shortly before this Trustee Report was written.

As well as increasing capacity for gender budgeting through formalising the organisation, SWBG undertook a survey of its members in October and November 2020 to better understand the training that our members and supporters and the groups they work with would be interested in to engage with budget decision-making processes. The survey received 15 responses which together with input from trustees and the board helped to shape SWBG's training provision in 2020 and 2021.

Training

Throughout the year SWBG delivered 7 training sessions engaging 40 participants across two 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.

Engagement

Significant parliamentary engagement was undertaken by SWBG during this year, given the urgency of the Scottish Budget to support recovery from the Covid-19 pandemic as well as the Scottish Parliamentary Elections in May 2021.

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SWBG published an initial response to the Scottish Finance Minister's budget publication and circulated a parliamentary briefing among MSPs highlighting key areas for consideration if the Covid-19 recovery plan was to work towards building a gender equal economy.

In advance of the 2021 Holyrood elections, SWBG published its Challenges for 2021 and Beyond paper, setting out six challenges for politicians and policymakers to respond to in order to invest in an economy that cares:

- Build a feminist green recovery;
- Invest in care;
- Transform the worlds of paid and unpaid work;
- Create a caring social security system;
- Develop the tax system to promote fairness and equality;
- Deliver gender mainstreaming in policy development.

As an organisation SWBG also made submissions to the Scottish Parliament Equalities and Human Rights Committee pre-budget scrutiny, the Social Security Inquiry on Covid-19 and Scottish Social Security, and the Feeley Review consultation on the National Care Service.

SWBG continues to be an independent member of the Scottish Government convened Equalities 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 Government on how to embed this within decision-making processes for the budget.

SWBG also supported activities undertaken across the Scottish third sector. These included joining sister women's organisations led by Engender and Close the Gap to sign up to the 9 Principles for Gender and Economic Recovery; signing an open letter to urge more action to protect carers during the Covid-19 pandemic; and a call by Oxfam Scotland for the creation of a National Outcome on Care.

Research

Throughout the year SWBG both contributed to and / or disseminated research across members, supporters, and stakeholders on the impact of gender budget analysis, enabling understanding and application of intersectional gender budgeting into economic decisions for a post-Covid economy.

These included:

- Creating a Caring Economy: A Call to Action – Commission on a Gender Equal Economy. The final report of the Commission on a Gender-Equal Economy with eight steps to build a new caring economy post-Covid-19.
- If not now when? – Social Renewal Advisory Board. This call to action includes commitments to integrate equality and human rights into the Scottish Budget process.
- Gender Edit of the Scottish Government Budget for 2021-2022 – Engender. This compiles all references to women and gender included in the Scottish Budget for 2021-2022.
- 2020 Report and Recommendations – First Minister's National Advisory Council on Women and Girls. One of the report's five recommendations is integrating intersectional Gender Budget Analysis into the Scottish Budget process
- Lockdown 2021: Immediate Actions Needed – UK Women's Budget Group. A summary of immediate actions to be taken by the UK Government to prevent the negative impacts of the first lockdown.
- Lessons Learned: Where Women Stand at the Start of 2021 – UK Women's Budget Group. Discusses the impact of Covid-19 on women since the start of the pandemic and the lessons policymakers must learn as we begin 2021.
- Mothers on the lowest incomes are nine times more at risk of losing their job due to school closures in the UK – Analysis from Women's Budget Group, Fawcett Society, Women's Budget Group Northern Ireland, Women's Equality Network Wales, Close the Gap and Engender shows the impact of school closures on low-income mothers.
- Ethnicity and Poverty in Scotland 2020 – Coalition for Racial Equality and Rights (CRER) showing that minority ethnic groups were suffering disproportionate levels of poverty before the pandemic.

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- The Gender Pay Gap Manifesto Realising fair work for women in Scotland – Close the Gap. Policy recommendations for the Scottish Parliament Election, including advocating for childcare and social care to be recognised as vital infrastructure and asked for these to be designated as key growth sectors.
- The Ongoing Wave - The Failure of the UK Government to Measure Unemployment, and the Urgent Need for New Measures to Create Jobs – Alliance for Full Employment. Report claiming that 350,000 job losses have been missed by ONS labour market statistics.
- UK Poverty 2020/21 – The Joseph Rowntree Foundation. Annual report on the nature and scale of poverty across the UK.
- Spring 2021 UK Budget Analysis - UK Women's Budget Group. Extensive analysis on what opportunities have been missed and what the effects of this budget will be for women.
- Joint briefing on the impact of COVID-19 on women with childcare responsibilities in Scotland – Engender and Close the Gap. Utilises survey data to highlight the impact of Covid-19 on women with childcare responsibilities in Scotland.
- A Care-Led Recovery from Covid-19: Investing in High-Quality Care to Stimulate and Rebalance the Economy – Feminist Economics journal paper authored by Jérôme De Henau & Susan Himmelweit (2021)
- Gender Responsive Budgeting – ACCA Professional Insight Report
- It's Time to Care: The Economic Case for Investing in a Care Infrastructure - Time's Up. Makes the case for a robust investment in the care sector to boost the economy.
- Securing a living income in Scotland: Towards a minimum income guarantee - IPPR Scotland. First of three reports in connection with IPPR's Rethinking Social Security programme. Making the case for a 'living income for all', delivered through a minimum income guarantee.

FINANCIAL REVIEW

Overview

During this period, circa nine months, the income for the charity was £40,366 with main income for the charity being through a grant of £38,086 from the UK national organisation, Women's Budget Group. The main expenditure was expended on the charity co-ordinator £11,250, training consultancy fees, £1,875 and set up costs to get the charity up and running including the purchase of a laptop, Microsoft and Zoom licences.

Reserves Policy

At 31st March 2021, the charity's reserves stood at £25,109. The operational work of the Scottish Women's Group is presently costing roughly £1,700 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 and has secured two additional funding sources to support this work over the next three years. Funding has been granted via the Inspiring Scotland Equalities and Human Rights fund to particularly support capacity building work with civil society organisations and Local Authorities for the next three years.

In addition to this the charity has secured core funding through a UK Women's Budget Group project funded by the Open Societies Foundation to continue to support organisational development, advocacy and four nations activities. With these funds secured the Board will be able to agree longer-term strategic plans in delivery of the charity objectives.

APPROVAL

This report was approved by the trustees on 1 September 2021 and signed on their behalf by:



Anne Meikle

Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Scottish Women's Budget Group

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 9 to 11

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 connection with my examination, no matter came 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Anne Knox, FCIE

Community Accountancy Scotland

Cameron House

Forthside Way

Stirling

FK8 1QZ

1st September 2021

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

	Note	2021
Receipts		£
Donations		30
Grants	5	40,086
Other Charitable Activities		250
		40,366
Payments		
Charitable Activities	6	14,615
Governance Costs		-
		14,615
Purchase of Fixed Assets (Laptop)		642
		15,257
Surplus/(Deficit) for year		25,109

This is the first period of the charity and therefore there are no comparative figures

All funds are unrestricted

The Notes on page 12 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 MARCH 2021

	<u>2021</u>
Funds Reconciliation	£
Balance as at 01 January 1900	-
Surplus/(Deficit) for year	25,109
Balance as at 31 March 2021	25,109
Bank & Cash Balances	
Cash at Bank	25,109
Cash in Hand	-
	25,109
Other Assets	
Fees due	250
Asus Expert Book Laptop	642
	892
Liabilities	
Design work	225
IE Fee	360
	585

The charity has no other liabilities or contingent liabilities.

This is the first period of the charity and therefore there are no comparative figures.

All funds are unrestricted

The Notes on page 12 forms an integral part of these accounts.

These accounts were approved by the trustees on 1 September 2021 and signed on their behalf by:



Kirsty Connell-Skinner
Trustee



Angela O'Hagan
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

As of 31st March 2021, the charity had no restricted funds.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT; thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the period.
- (b) No expenses were reimbursed to the trustees during the period.

5. Grants received

	<u>2021</u>
	£
UK Women's Budget Group	38,086
Ulster University	2,000
	<u>40,086</u>

6. Cost of charitable activities

	<u>2021</u>
	£
Co-ordinator Fees	11,250
Training Consultancy Fees	1,875
Mobile, IT Support and Website	1,094
Zoom Licence	144
Graphic Design Costs	225
Office costs - Postage	27
	<u>14,615</u>