

**Registered Charity No: SC050221**

**SCOTTISH WOMEN'S BUDGET GROUP  
RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**SCOTTISH WOMEN'S BUDGET GROUP  
RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Name:** Scottish Women's Budget Group

**Charity Registration Number:** SC050221

**Registered Office and  
Operational Address:**

C/O The Poverty Alliance  
3<sup>rd</sup> Floor  
94 Hope Street  
Glasgow  
G2 6PH

**Trustees:**

|                          |            |
|--------------------------|------------|
| Katie Gallogly-Swan      | Chair      |
| Rachel Statham           | Vice Chair |
| Kirsty Connell-Skinner   | Treasurer  |
| Wendy Davies             | Secretary  |
| Angela O'Hagan           |            |
| Rosalind Cavaghan        |            |
| Clementine Hill O'Connor |            |
| Zarina Ahmad             |            |
| Emanuella Christensen    |            |

Isabelle Gray – resigned 17 November 2022  
Anne Meikle – resigned 1 September 2022  
Mridul Wadhwa – resigned 1 September 2022

**Website Address**

[www.swbg.org.uk](http://www.swbg.org.uk)

**Bankers**

Co-op Bank Online  
1 Balloon Street  
Manchester  
M60 4EP

**Independent Examiners:**

Wylie & Bisset LLP  
168 Bath Street  
Glasgow  
G2 4TP

## **SCOTTISH WOMEN'S BUDGET GROUP**

### **TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

The legal and administrative information on the previous page forms part of this report.

#### **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 2022 were elected and in post following a special members' meeting on Thursday 9 December 2021 to amend SWBG's constitution with more than two-thirds' support of those voting to increase the maximum number of Trustees from 8 to 12 on the Board of Management.

SWBG would like to thank Isabelle Gray, Anne Meikle, and Mridul Wadhwa who stepped down from the board during 2021-22 for all their contributions to advancing gender budgeting in Scotland.

#### **Organisational Structure**

The Board, which is responsible for the day to day management of SWBG, met seven times during this period in order to address the wide range of issues and work that SWBG was addressing. Alongside the Board, SWBG operates three sub-groups: Finance and Fundraising Group, Policy and Advocacy Group, and Organisational Development and Risk Group. 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 who have regular contact with the Board, including support and supervision of work.

All formal Board meetings took place online due to the ongoing Covid-19 pandemic. A Board training day took place in-person in Edinburgh during November 2021.

#### **OBJECTS & ACTIVITIES**

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

##### **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.

## **SCOTTISH WOMEN'S BUDGET GROUP**

### **TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

#### **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 1 April 2021 and 31 March 2022, 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 formalised as an independent charity in June 2020 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 received in 2020-21 provided support into 2021-22 through reserves of £24,855 to continue to develop and grow activities by SWBG – which has existed as an unfunded voluntary group since 1999 – to further establish itself as an SCIO, appoint Trustees and continue to employ Coordinator and Trainer posts on a freelance basis.

In our first full financial year of operation as a charity, SWBG secured a further £40,000 in unrestricted funding from the UK Women's Budget Group, as well as a three-year restricted grant of £220,827 from the Inspiring Scotland Equality and Human Rights Fund, funded by Scottish Government, to progress making the case for gender equal economic change through research, analysis, influence and training. This was particularly relevant in this period through Scotland's response and recovery to the Covid-19 pandemic, the 2021 Scottish Parliament elections, plus Glasgow hosting the 2021 UN Conference of the Parties (COP26) in November 2021.

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. This was enhanced in April 2021 with the launch of our new website.

Outwith SWBG's training programme, detailed below, SWBG also hosted several events to aid understanding and awareness of gender budgeting.

These included:

- An online discussion *Help Shape a UK Feminist Green Deal* in partnership with the Women's Environmental Network in June 2021, to help create a manifesto ahead of the COP26 Climate Talks.
- Participating in the panel discussion *Putting People at the Centre of the Scottish Economy* at The ALLIANCE Annual Conference 2021 in June 2021.
- Taking part in the University of Glasgow's Centre for Gender History's *Living Gender History* podcast in July 2021, to discuss the current Scottish care system, its impacts on gender equality and what policy developments are in store for the future.

## SCOTTISH WOMEN'S BUDGET GROUP

### TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### Capacity Building (continued)

- A virtual policy dialogue event in August 2021 to discuss Scottish Budget priorities to deliver a fair and equal recovery from the Covid-19 crisis, to build SWBG's response to the Scottish Parliament's Finance and Public Administration Committee's Scottish Budget Consultation.
- *A Feminist Green New Deal for Scotland* policy dialogue session in October 2021 with guest keynote speakers from Oxfam GB and University of Edinburgh, to explore feminist perspectives on just transitions and what a Green New Deal in Scotland needs to include in advance of COP26.
- An online discussion with Open University Emeritus Professor of Economics Sue Hummelweit on *Making Tax Work for Women* in October 2021.
- The Scottish Budget Members' Watch-Along in December 2021.
- Local Government Deep-Dive online discussions, in the months' preceding the Scottish local elections, including *Local Government and Just Transition* (February 2022), and *The Impact of Covid-19 on Women* (February 2022).

#### 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 in order to reduce inequalities in local areas.

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

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 groups needs, facilitating spaces for groups to come together and share knowledge and develop campaigns.

In the first six months' of the project, SWBG secured agreement with North Lanarkshire Council as the Year 1 pilot area, as well as engaging six civil society organisations to deliver workshops in 2022-23. SWBG also ran its first women's survey, which received 425 responses to help shape programme delivery and priorities.

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 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.

## **SCOTTISH WOMEN'S BUDGET GROUP**

### **TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

#### **Training**

In March 2022 SWBG announced the launch of open access online training on gender budgeting, including the two topics above and a new course titled *Gender Budgeting - How to Use Data*.

#### **Engagement**

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

Following the significant improvement in parliamentary diversity with the Scottish Parliamentary Elections in May 2021, SWBG shared our *Challenges for 2021 and Beyond* paper with parliamentarians and strove to work with all party groups to build a feminist, green and caring economy in Scotland.

In June 2021, SWBG published our *Gender Responsive Budgeting* briefing note for Elected Members in Local Government alongside Improvement Service, the national improvement organisation for Local Government in Scotland. The briefing aimed at raising awareness and understanding of gender analysis amongst Scottish councillors, so their budgetary decisions can work to tackle gender inequalities.

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 and the Scottish Government's consultations on Tax Policy and the Budget, National Care Service, the National Strategy for Economic Transformation, Resource Spending Review and the Public Sector Equality Duty. As well as giving evidence to the Social Justice and Social Security Committee following the publication of the draft budget. Ahead of the draft Budget in December 2021 we set a pre-budget briefing to all MSPs calling for a gender transformative budget as part of the Covid-19 recovery process.

In February 2022, SWBG hosted our first Women's Survey in advance of the Scottish local government elections. The survey received 425 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 2022-23 and beyond.

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 the Government on how to embed this within decision-making processes for the budget.

#### **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.

New in 2021-22 thanks to the funding secured to date, SWBG has developed a research plan to focus on priority themes of Care, Covid-19 recovery and Climate over the next three years. Work has been underway to prepare the first outputs of this which will be published in 2022-23, focusing on Care, and the Cost-of-Living Crisis during the Covid-19 recovery period.

## SCOTTISH WOMEN'S BUDGET GROUP

### TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### FINANCIAL REVIEW

##### Overview

During 2021-22, the income for the charity was £78,532 (2021: £40,366) with the main income for the charity being through a grant of £40,000 from the UK national organisation, Women's Budget Group. The main expenditure was expended on the charity co-ordinator £25,250, training consultancy fees, £8,125 and delivery and operational costs, including IT support, website and publication design, and the charity's first Independent Examination.

##### Reserves Policy

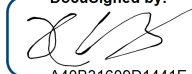
At 31st March 2022, the charity's unrestricted reserves stood at £45,180. The operational work of the Scottish Women's Group in 2022-23 is anticipated to cost £5,400 per month, and the Trustees consider that 3 months of unrestricted reserves is an appropriate level to allow the operational work of the 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 two secured additional funding sources to support this work over the next three years.

As well as the continuing funding from the Inspiring Scotland Equalities and Human Rights fund noted above, SWBG has also been successful in securing £111,000 from the Esmee Fairbairn Foundation over three years. This funding is part of a joint bid with the other Women's Budget Groups of the UK's devolved nations to strengthen and develop independent and collaborative methods of tackling gender equality. This work will begin in 2022-23.

Approved by the Trustees and signed on their behalf by;

DocuSigned by:  
  
A40B31609D1441E  
Name: Kirsty Connell-Skinner

DocuSigned by:  
  
73ACFCFDECCF454...  
Name: Wendy Davies

Date: 28 November 2022



## **INDEPENDENT EXAMINER'S REPORT TO SCOTTISH WOMEN'S BUDGET GROUP**

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 7 to 10.

### **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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts 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 Charities Accounts (Scotland) Regulations 2006. 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 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have 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.

Claire Dalrymple FCCA  
**Wylie & Bisset LLP**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 28 November 2022

**SCOTTISH WOMEN'S BUDGET GROUP**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|   | Unrestricted<br>£ | Restricted<br>£ | 2022<br>£     | 2021<br>£     |
|---|-------------------|-----------------|---------------|---------------|
| <b>Receipts</b>                                     |                   |                 |               |               |
| Donations   | 40,251            | 36,031          | 76,282        | 30            |
| Grants  | -                 | -               | -             | 40,086        |
| Other Charitable Activities                         | 2,250             | -               | 2,250         | 250           |
| <b>Total Receipts</b>                               | <u>42,501</u>     | <u>36,031</u>   | <u>78,532</u> | <u>40,366</u> |
| <b>Payments</b>                                     |                   |                 |               |               |
| Payments relating directly to charitable activities | <u>22,430</u>     | <u>14,923</u>   | <u>37,353</u> | <u>15,257</u> |
| <b>Total Payments</b>                               | <u>22,430</u>     | <u>14,923</u>   | <u>37,353</u> | <u>15,257</u> |
| <b>Surplus for the year</b>                         | <u>20,071</u>     | <u>21,108</u>   | <u>41,179</u> | <u>25,109</u> |

**SCOTTISH WOMEN'S BUDGET GROUP**  
**STATEMENT OF BALANCES**  
**AS AT 31 MARCH 2022**

|  | <b>Notes</b> | <b>Unrestricted<br/>£</b> | <b>Restricted<br/>£</b> | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|--|--------------|---------------------------|-------------------------|-------------------|-------------------|
| <b>Cash funds</b>                              |              |                           |                         |                   |                   |
| Cash and bank at start of year                 |              | 25,109                    | -                       | 25,109            | -                 |
| Surplus shown on receipts and payments account |              | <u>20,071</u>             | <u>21,108</u>           | <u>41,179</u>     | <u>25,109</u>     |
| Cash and bank balance at end of year           | <b>1</b>     | <u>45,180</u>             | <u>21,108</u>           | <u>66,288</u>     | <u>25,109</u>     |
| <b>Fixed Assets</b>                            | <b>2</b>     |                           |                         | <u>514</u>        | <u>642</u>        |
| <b>Debtors</b>                                 | <b>3</b>     |                           |                         | <u>-</u>          | <u>250</u>        |
| <b>Liabilities</b>                             | <b>4</b>     |                           |                         | <u>1,917</u>      | <u>585</u>        |

Approved by the Trustees and signed on their behalf by;

DocuSigned by:  
  
 A40B31609D1441E...  
 Name: Kirsty Connell-Skinner

DocuSigned by:  
  
 73ACFCFDECCF454...  
 Name: Wendy Davies

Date: 28 November 2022

**SCOTTISH WOMEN'S BUDGET GROUP**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31 MARCH 2022**

**1. Funds**

|                                 | Opening<br>Balance<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Closing<br>balance<br>£ |
|---------------------------------|-------------------------|---------------|-----------------|----------------|-------------------------|
| <b>Total unrestricted funds</b> | 25,109                  | 42,501        | (22,430)        | -              | 45,180                  |
| <b>Restricted Funds</b>         |                         |               |                 |                |                         |
| Inspiring Scotland              | -                       | 36,031        | (14,923)        | -              | 21,108                  |
| <b>Total Restricted Funds</b>   | -                       | 36,031        | (14,923)        | -              | 21,108                  |
| <b>TOTAL FUNDS</b>              | <u>25,109</u>           | <u>78,532</u> | <u>(37,353)</u> | <u>-</u>       | <u>66,288</u>           |

**2. Fixed Assets**

|                         | Equipment<br>£ | Total<br>£ |
|-------------------------|----------------|------------|
| <b>Cost</b>             |                |            |
| At 1 April 2021         | 642            | 642        |
| Additions               | -              | -          |
| Disposals               | -              | -          |
| At 31 March 2022        | <u>642</u>     | <u>642</u> |
| <b>Depreciation</b>     |                |            |
| At 1 April 2021         | -              | -          |
| Charge for the year     | 128            | 128        |
| Eliminated on disposals | -              | -          |
| At 31 March 2022        | <u>128</u>     | <u>128</u> |
| <b>Net book value</b>   |                |            |
| At 31 March 2022        | <u>514</u>     | <u>514</u> |
| At 31 March 2021        | <u>642</u>     | <u>642</u> |

**3. Debtors**

|               | 2022<br>£ | 2021<br>£  |
|---------------|-----------|------------|
| Trade debtors | -         | 250        |
|               | <u>-</u>  | <u>250</u> |

**4. Liabilities**

|                              | 2022<br>£    | 2021<br>£  |
|------------------------------|--------------|------------|
| Other creditors and accruals | 1,917        | 585        |
|                              | <u>1,917</u> | <u>585</u> |

**SCOTTISH WOMEN'S BUDGET GROUP**

**NOTES TO THE ACCOUNTS**

**FOR YEAR ENDED 31 MARCH 2022**

**5. Related party transaction and trustee expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration of other benefit in cash or kind (2021: £nil).

During the year no trustee had any personal interest in the work carried out by Scottish Women's Budget Group (2021: Nil).