The content of this report is not attributable to the speakers at the Conference but is instead based on the notes taken by summary writers. Accordingly, the content of this report should not be quoted or considered as representing the views of the speakers present.

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1. **BACKGROUND**

The British Islands and Mediterranean Region (BIMR) Commonwealth Women Parliamentarians (CWP) held their third conference in Guernsey in 2016. The Conference is a key component of BIMR CWP’s Strategic Plan in delivering its objectives, to:

a) Build the capacity of women elected to parliament to be more effective in their roles;

b) Improve awareness and ability of all parliamentarians, male and female, and encouraging them to include a gender perspective in all aspects of their role - legislation, oversight and representation;

c) Help parliaments to become gender-sensitive institutions;

d) Encourage more women into politics and connect with the work of the Commonwealth;

e) Focus on themes of communication, advocacy and engagement;

f) Link with other groups and associations such as UN Women, UNDP, CSW;

g) Expand the work and understanding of CWP.

2. **ATTENDEES**

**BIMR CWP Steering Committee:**

- Patricia Ferguson MSP (Scotland) - Chair
- Deputy Sandra James MBE (Guernsey)
- Deputy Carolyn Labey (Jersey)
- Dr Justyne Caruana MP (Malta)
- Jo-Anne Dobson MLA (Northern Ireland)
- Dr Roberta Blackman-Woods MP (UK)
- Joyce Watson AM (Wales)
- Hon. Clare Christian MLC (Isle of Man)

**Alderney:**

- Norma Paris, States Member

**Guernsey:**

- Deputy Yvonne Burford
- Deputy Michelle Le Clerc
- Deputy Mary Lowe
- Deputy Heidi Soulsby
- Mr Simon Ross, HM Deputy Greffier

**Isle of Man:**

- Mrs Kate Beecroft MHK

**Jersey:**

- Deputy Louise Doublet
- Deputy Judith Martin
- Ms Anna Goodyear (Delegation Secretary)

**Malta:**

- Dr Godfrey Farrugia MP
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<th>Location</th>
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<td>Northern Ireland</td>
<td>Dr Marlene Farrugia MP</td>
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<td>Mrs Brenda Hale MLA</td>
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<td>Ms Nicola Crawford (Delegation Secretary)</td>
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<td>Scotland</td>
<td>Rhoda Grant MSP</td>
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<td>Mary Scanlon MSP</td>
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<td>Ms Margaret Neal (Delegation Secretary)</td>
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<td>St. Helena</td>
<td>Pamela Ward Pearce MLC</td>
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<td>United Kingdom</td>
<td>Baroness Anita Gale</td>
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<td>Baroness Jill Pitkeathley</td>
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<td>Dame Angela Watkinson DBE MP</td>
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<td>Wales</td>
<td>Mrs Janet Haworth AM</td>
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<td>Ms Natalie Drury-Styles (Delegation Secretary)</td>
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<td>Observers:</td>
<td>Hon. Catherine Cusack MLC, CPA New South Wales,</td>
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<td></td>
<td>Australia (Member, CWP International Steering Committee)</td>
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<td></td>
<td>Lisa Dempster MLA, Newfoundland &amp; Labrador, Canada</td>
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<td></td>
<td>Hon. Meenakshi Lekhi MP, India (Member, CWP</td>
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<td>International Steering Committee)</td>
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<td>BIMR Secretariat:</td>
<td>Mr Andrew Tuggey DL (BIMR Secretary)</td>
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<td>Helen Haywood</td>
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<td>Tasbiah Akhtar</td>
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<td>Speakers:</td>
<td>Mrs Adele Baumgardt, (Independent Consultant, Wales)</td>
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<td>Dr Tazeem Bhatia (Public Health Registrar, Kings College London, UK)</td>
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<td>Dr Carol Tozer (Chief Officer, Health and Social Services Department, Guernsey)</td>
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<td>Christina Jayne Conroy OBE (Director, Coralesce Ltd, UK)</td>
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<td>Dr Alison Parken (Senior Research Fellow, Cardiff University, Wales)</td>
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<td>Saboohi Famili (Principal, College of Further Education, Guernsey)</td>
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INTRODUCTION

The third BIMR CWP Conference continued the momentum of information-sharing, discussion and awareness raising of important issues to BIMR Commonwealth Women Parliamentarians since the formation of its Steering Committee in 2013.

The theme for the 2016 conference ‘Influencing Policy and Legislation for the Empowerment of Women’ was chosen by CWP Guernsey to focus on issues of particular concern to its women parliamentarians, particularly on the issue of the economic contribution of unpaid work, and in particular social care, and tied in themes raised at the Edinburgh Conference (2014) on gender-budging, and Gibraltar (2015) on how economic policy impacts other areas of government expenditure - i.e. short term saving resulting in longer-terms costs.

The discussions led by academics and practitioners underlined the importance of understanding the gender perspective of policy and legislation. By better understanding gender perspectives in policy and legislation, women parliamentarians can use their position and influence to enable women, as well as men, to better opportunities through education, employment and improved health and social care.
3. PROGRAMME

Friday 12 February

**Welcome Session and Opening of CWP Conference**
Deputy Bailiff, Mr Richard McMahon

Look back at the previous conference theme of the Role of Parliamentarians in the Elimination of Violence Against Women and feedback from survey to branches on conference theme

*The theme of the 2015 BIMR CWP Conference in Gibraltar was the Elimination of Violence Against Women & Girls, including sessions on The Economics of Violence Against Women, Prevention, Protection and The Abuse of Women and Girls on Social Media. The sessions gave conference participants the opportunity to discuss subsequent actions they, their parliaments and/or governments have taken to address the issue.*

Chair: Patricia Ferguson MSP (Chair, BIMR CWP Steering Committee)
Deputy Sandra James (BIMR CWP Steering Committee, Chair of Commonwealth Parliamentary Association Guernsey Branch)

**Gender Budgeting**
*An introduction to gender budgeting, encouraging women parliamentarians to scrutinise the impacts of economic policy and public expenditure on women’s everyday lives and identify policies which promote the rights and empowerment of women.*

Chair: Patricia Ferguson MSP
Adele Baumgardt (Independent Consultant, Wales)
Dr Alison Parken (Senior Research Fellow, Cardiff University)

Welcome Reception at Government House hosted by Sir Richard Collas, Bailiff and Acting Lieutenant-Governor

Saturday 13 February

**Steering Committee Meeting** - separate minutes available

**Women and Health & Social Care Policy**
*How reductions in spending and provision of social care impact disproportionately on women, making up the majority of informal carers, care recipients and those employed in care. How Health Budget allocations can lead to and exacerbate health inequalities in different socio-economic and cultural contexts.*

Chair: Hon. Justyne Caruana MP (BIMR CWP Steering Committee)
Dr Carole Tozer (Chief Officer, Health and Social Services Department, Guernsey)
Dr Tazeem Bhatia (Public Health Registrar, Kings College London, UK)
Women in the Economy - Employment Policies

How policies to enable women’s participation in labour markets benefit the economy; employment policies on parental leave, flexible working, childcare, tax and benefits contribute to if and how women participate in labour markets. How can inequalities in pay and participation be eliminated?

Chair: Deputy Carolyn Labey (BIMR CWP Steering Committee)
Dr Alisoin Parken (Senior Research Fellow, Cardiff University)
Lisa Dempster MLA (Newfoundland and Labrador, Canada)

Women in the Economy - Education Policies

Internationally girls continue to suffer significant disadvantages and exclusion from education, which contribute to long-term and embedded inequalities. By contrast many countries have seen girls overtake boys in educational attainment. The session considered different country contexts of female participation and attainment and key factors affecting these outcomes including how educational choices affect career pathways and despite the strong educational performance of girls, why employment inequalities still perpetuate.

Dr Roberta Blackman-Woods MP (BIMR CWP Steering Committee)
Saboohi Famili (Principal, Further Education College, Guernsey)
Christina Conroy OBE (Director, Coralesce Ltd & Representative of The WISE Campaign)

Closing and Summary

Patricia Ferguson MSP (Chair, BIMR CWP Steering Committee)

Official Dinner

Hosted by Deputy Sandra James MBE
Keynote Address by The Hon. Catherine Cusack MLC, CWP international Steering Committee
4. CONFERECE REPORT

Welcome Session and Opening of CWP Conference

Deputy Bailiff, Mr Richard McMahon welcomed delegates to the conference. CPA Guernsey was very pleased to be hosting the third BIMR CWP Conference in The Royal Court Chamber, the official setting of the States sittings.

Review of the Previous Conference Theme of the Role of Parliamentarians in the Elimination of Violence against Women

Chair: Patricia Ferguson MSP

BIMR CWP Steering Committee Chair Patricia Ferguson MSP, welcomed delegates and was pleased that the 2016 CWP Conference had strong representation from across the Commonwealth including St Helena (its first time represented at a BIMR CWP Conference), Canada, Australia and India.

The Chair described the previous BIMR CWP Conference (Gibraltar 2015) as a landmark conference for the region in addressing the issue of violence against women. The cases of violence against women were harrowing and the bravery of those people working to eradicate violence against women was inspiring. Due to action by representatives of BIMR CWP the topic had been on the agenda for 2015 Commonwealth Parliamentary Conference in Islamabad which unfortunately had been cancelled. The Chair highlighted the importance of delegates who attend conferences, acting as agents for positive change by influencing policy and legislation on the issues raised.

As requested by the Chair a number of delegates gave examples of activities and outcomes in their legislatures since the Gibraltar Conference to tackle Violence against Women and Girls.

Joyce Watson AM shared with the Conference that in March 2015, the Welsh Assembly had brought in a Violence against Women, Domestic Violence, and Sexual Violence Act. The Act stated that the Welsh Assembly had a duty to prepare a report on national strategies and local strategies on Violence against Women. There was also a duty on local authorities on how they discuss Violence against Women within the education sector. The Welsh Government also appointed its first National Adviser for Violence against Women and other forms of Gender-based Violence, Domestic Abuse and Sexual Violence. Joyce Watson’s own Human Trafficking Report led to the appointment of Wales’ Anti-Trafficking Co-ordinator.

Roberta Blackman-Woods MP followed up on two issues for the UK parliament. Firstly a bill to make revenge porn illegal had been passed in April 2015 and the first prosecution under the law took place in August. Work continued to look at issues of internet safety in the UK. On Gender budgeting the UK has legislation where the gender impact of the budget has to be made clear. In the last budget there was a clear statement of impact showing that it was impacting more negatively on women than men.
Having heard Baroness Scotland’s persuasive arguments at the previous Conference, Patricia Ferguson MSP had tried to persuade colleagues in Scotland to make sure the budget dealt with violence against women by highlighting the amount of money that violence against women costs the health service, justice system and social services; and she had approached the different government departments to ask how much violence against women was costing.

Sandra James spoke of how Guernsey is making great strides following the Gibraltar Conference. They had asked for additional money for work on the domestic abuse strategy, which, after much persuasion had been granted by taking a proportion from all the departments.

Justyne Caruana MP recounted that since 2015 Malta had focused on violence against women with regards to older people; and had enacted legislation to implement a criminal code to introduce a broader definition on what abuse is and deliver harsher penalties. Legislation on cyber bullying was in progress, as well as tangible projects to strengthen the response capabilities.

Jo-Anne Dobson MLA told the conference that in Northern Ireland an All Party Group on Domestic Violence had been formed, and that the Justice Bill which had been debated in the Northern Ireland Assembly that week included references to Domestic Violence. Brenda Hale MLA spoke of how invaluable it is to share stories of how to protect women. Following the Gibraltar Conference Northern Ireland were looking at mechanisms for medical professionals who are aware of domestic abuse to share information with the police. There are also plans to include stalking in harassment laws. Bills had also been passed on paying for sex, and on human tracking.

St Helena delegate, Pamela Ward Pearce MLC told delegates that St Helena had brought the UN Rights of Women and Children into legislation. They had also been given money by the UN to provide a safe haven for victims of domestic abuse. They had also used the Welsh Framework (WASP) in training social workers, police and NGOs on violence against women in policy considerations.

Clare Christian MLC said that the Isle of Man were not doing well, and statistics on domestic abuse have shown an increase over the last two years while adequate support structures were not in place. However this was also a reflection of more women coming forward. The Police Force, without prompting, released a press release in support of the White Ribbon Campaign to demonstrate their commitment to tackling violence against women.

On behalf of the Jersey delegation Carolyn Labey iterated that all the speakers at the Gibraltar Conference had provided a very powerful message and on return to Jersey the Conference was reported in their only newspaper. She, Louise Doublet and others had been asking questions in parliament, bringing pressure to the Home Affairs Minister. There was some confusion in Jersey on where responsibility for digital and cyber abuse lies, and pressure was being kept up to ensure that it is recognised as a crime and is dealt with by the police and the criminal justice system. An inspector for cybercrime and harassment had been appointed. Domestic violence makes up 30% of all crimes reported - a horrifically high figure - however it is positive that it is being reported.
Gender Budgeting

Chairled by: Patricia Ferguson MSP

Adele Baumgardt (Independent Consultant, Wales)

Dr Alison Parken (Senior Research Fellow, Cardiff University)

‘The reason that gender budgeting doesn’t happen systematically or isn’t mainstreamed is because the leadership doesn’t let it happen.’

The presentation by Adele Baumgardt demonstrated how gender budgeting as a strategy and practice is very much misunderstood. Its purpose and objective is often generalised and simplified. The presentation focused on how gender budgeting can be applied to produce results and outcomes sensitive to women’s and men’s needs.

Gender budget analysis might lead a government to create a separate budget for women, but gender budgeting is actually about understanding the fiscal processes and economic decisions and where gender intersects with them. Technical experts and resources for gender budgeting are widely available. Essentially, the aim is not to spend the same on women and men, but to make the budget sensitive to women’s and men’s needs. The outcomes that a gender analysis ought to bring is a commitment to gender equality. Traditionally, gender budget analysis has been retrospective. This practice highlights the gaps between policy statements and implementation.

Gender budgeting is underpinned by two economies; the monetised economy and the unpaid caring economy - which contributes as much to the economic wealth and health of a country. However, if you talk to economists, they do not recognise the contribution of the unpaid caring economy.

Adele used a case-study ‘Gendering the Budget of School Playground’ to demonstrate how traditional budgeting methodology can lead to assumptions and unfair decision-making and that good practice can lead to positive advances. She concluded by reminding delegates that budgets have clear lines of accountability - and someone who is responsible for them - so questions can always be raised about how much is being spent and on what.

Women and Health & Social Care Policy

Chairled by: Hon. Justyne Caruana MP (BIMR CWP Steering Committee)

Dr Carole Tozer (Chief Officer, Health and Social Services Department, Guernsey)

Dr Tazeem Bhatia (Public Health Registrar, Kings College London, UK)

Dr Carole Tozer

One of the most vexed issues of the public policy in the 21st century is the ability to cope with the demands and challenges of changes in demographic. Dr Tozer explained we can only face this by delivering excellent social and care services and reducing the overtime we spend on acute services.
Using Guernsey as a case-study Dr Tozer’s presentation highlighted two main problems that today’s care and social services are dealing with:

1. Health Policy is democratically accountable, and long-term strategic planning is impacted by short term democratic cycles.

2. The biggest proportion of the workforce in caring and social services are women; they are also the least paid and least qualified, and lack power to make politicians take notice of the challenges faced by those in the profession. The same lack of empowerment applies to the vulnerable people being looked after.

The burgeoning population has implications for long-term decision-making in health and social services. Such changes of demographic will create a considerable tax burden on the workforce. Dr Tozer believed that structural changes were crucial to facing challenges in health and social care and the way in which services are delivered. Key considerations are:

- How to move towards an early preventative and intervention agenda.
- How partnerships are made with other sectors - the role of government, private and third sectors, and how they overlap.
- Most of the people who work in the health and social care professions are female - what implications does this have for gender budgeting by governments and the gender pay gap?
- How to train and support individuals working in the sector who are regarded as unqualified.

**Dr Tazeem Bhatia**

Dr Bhatia’s presentation provided a structural and social perspective on public health in the UK, referencing past studies such as the Marmot Review, the Whitehall Study and the Black Report.

One theme which highlighted public health in the UK today was the notion that people in different social circumstances experience avoidable differences in health, well-being and length of life.

**Societies where there are less inequalities and disparities in incomes experience less health inequalities.**

The above theory has been proven to show that access to healthcare i.e. National Health Service and the welfare state alone do not determine health. Disparities between the rich and poor exist in terms of mortality. The Black Report emphasised the structural issues and the importance of prevention in early years.

The Whitehall Study which was published in 1997 piqued public interest and showed the same things as the Black Report. Professor Marmot later carried out an independent review and outlined policy objectives to ensure that health services and early prevention were sought in all socio-economic areas of society. This was crucial for children to give them the best start in life and ensure a healthy standard of living.
To demonstrate how and where health disparities existed, a map of London, drawn by the Department for Health, showed how variations of life expectancy exist as you move through different areas of London. As you become less deprived, your life expectancy goes up.

The changes in social setting, inequalities in incomes and how this affects health and mortality among the population was further highlighted by how early such inequalities begin. Disparity at age 4 and 5 in terms of what children are able to do, shows how early these inequalities set in and what impact they are having.

We need to consider other factors that determine the health of the population. The NHS is a sickness service, and often pressure is placed on doctors and nurses and healthcare professionals to focus on preventative care, rather than acute services that is the primary purpose of the NHS. Policy makers and parliamentarians need to consider that it is not enough to talk about health inequalities, but we are not creating an enabling environment for these health inequalities to be reduced and the gap to gradually close. Political action needs to focus on culture change.

In addition to the various studies and mapping of health disparities in the UK, the global financial crisis has changed the way money is spent in the UK which has impact on social conditions of life. Public health budgets have been cut which has a wider impact on the economy - inequality hinders growth. In a faltering economy, women are much more likely than men to be unemployed consolidating inequality.

Women in the Economy - Employment Policies

Chaired by: Deputy Carolyn Labey (BIMR CWP Steering Committee)
Dr Alison Parken (Senior Research Fellow, Cardiff University)
Lisa Dempster MLA (Newfoundland and Labrador, Canada)

Dr Alison Parken

Dr Parken began by observing that Jersey has the highest proportion of working women in the Western World at 80% - a necessity due to the high cost of living. However, there is no equal pay act in Guernsey or Jersey.

Pay Gaps vary but we accept they exist. Dr Parken talked through a policy instrument in Wales to address the gender pay gap, which brought changes within employment structures. Equal pay policy was a good foundation, but not enough on its own to bring widespread change.

Given the complex and difficult issue of the different roles of men and women in society, it is not surprising there is still a gender pay gap.
The WAVE Project (Women Adding Value to the Economy) - persuaded employers to share employee data to show where the inequalities are, enabling the provision of change management support to change employment conditions so they are not reproduced.

The research they have done sets out the issues:

- Gender analysis showed that men hold two thirds of all full time jobs in Wales and that they are out-earning women by 13%.
- Only 25% of jobs are gender balanced. Working in gender segregated occupations is the norm. Women hold 80% of all part-time work. It is an issue around choice and lifestyle; however most part time jobs are in lower paid professions such as retail and administration.
- In non-professional occupations, there is a higher pay differential between women and men - professions with flatter structures.
- In the NHS men hold 80% of top jobs, but only make up 19% of the workforce.
- By age 35, 40% of women are working part-time. They never recover rate of progression.
- 11% of part-time employees held 2 jobs.
- Three quarters of women in professional occupations work in health and education.

Little has changed since the 1970s - opportunities to work part time in well paid and high powered jobs are few. Getting promoted is associated with working full time. The right to request part time work exists in law, but there is no right to request full time work in UK.

All these things produce gender pay gaps.

Each employer participating in the project set up a WAVE monitoring scheme. This begins with looking at job descriptions and recruitment information. For example in corporate services roles, IT is an enclave for men in full time posts, whereas administration sees a prevalence of women in part-time posts. However many of the same skills are involved. Employers were encouraged to educate their employees about other roles, and to set up job swapping and shadowing opportunities to enable this. Also for generic services roles, employers were encouraged to move from task-based, to values-based recruitment in recognition that many skills are learned in-work.

The business justification for setting the number of hours for each role was highlighted. Many assumptions are made by line managers and often job description are copied from the previous recruitment campaigns.

There is often an assumption that women who work part time do not want progression; however a survey showed 60% did want progression, training or more hours. People do not know how to get promotion. WAVE encouraged line managers to alert employees of vacancies arising, to develop staff and encourage them to progress. Each organisation embedded WAVE into work planning and action plans. The project has produced momentum and energy through its own success and is being repeated with another group of employers.
Women are vital to the economy so governments must ensure policies achieve equal opportunities that reflect the society we live in now.

**Lisa Dempster**

Lisa Dempster gave data and information about gender inequality in the Newfoundland and Labrador economy with a focus on resource industries, and how the government was working to address it.

Since 2007 the N&L Government has required resource industries and companies to implement gender equity and diversity plans. Of people working in the resource sector only 14% are women, and only 9% of employees in the construction industry are women. Only 5% of CEOs are women, and only 10% of seats on boards are held by women. This contributes to a **66% gender pay differential**. Through tender contracts, women-owned businesses are encouraged and supported to participate in tendering processes.

Outside natural resource industries women’s participation is improving. N&L played host to the Atlantic Forum on the Status of Women and subsequently presented at the CSW at the UN.

**Women in the Economy - Education Policies**

Dr Roberta Blackman-Woods MP *(BIMR CWP Steering Committee)*  
Saboohi Famili *(Principal, Further Education College, Guernsey)*  
Christina Conroy OBE *(Director, Coralesce Ltd & Representative of The WISE Campaign)*

**Roberta Blackman-Woods**

Dr Blackman-Woods opened by stressing the importance of looking at education policies, to ensure the delivery of quality and equitable education for girls and boys.

**Saboohi Famili**

Saboohi Famili gave a broad international perspective of the importance of educational opportunities for girls.

Educating women will impact and transform the international community and society as a whole. Women are not being given the same opportunities as men and cannot reach their potential. They suffer from discrimination, and particularly when resources are scarce.

The trafficking of women and girls is also a big problem - hundreds of thousands of women and girls are trafficked, for very little money, but they are victims because they are vulnerable in society through lack of opportunity.
Using case-studies, Saboohi gave moving portrayals of two women in developing countries who were discriminated against on gender grounds, who have not only turned around their own lives when opportunities were given to them, but have been able to contribute more widely to society and the economy. These were examples of how educated women change their own fates, and those of others.

The Highest return on investment in a developing world is a girl’s education, but currently that investment is severely lacking, with many girls still not in education.

*Christina Conroy OBE*

‘Education Policy has direct impact on the economy’

Christina spoke about the under-representation of women in the technology and digital industries.

There is a big drop in girls studying STEM (Science, Technology, Energy & Manufacturing) subjects at school between GCSEs and A-levels - it is 50/50 up to the age of 16, but drops off to 10% at A Level, and at undergraduate level there are five times as many boys studying STEM than girls. Consequently women are missing out on many jobs well-paid job which provide flexible working opportunities.

According to research done by the WISE Campaign technical industries are not perceived well by girls. It is a male dominated environment, which becomes self-perpetuating. This also leads to a lack of diversity in the range of products available for female consumers. Diversity produces better results, not just in how industries are run but also in the range of products.

Getting more girls into technology and digital industries would generate huge benefits to the economy. There is a need to raise both aspirations and awareness.

Disengagement from STEM subjects can happen very quickly, and the biggest issue is due to lack of confidence. There is lower teacher expectation of girls and a widely held belief that ‘Tech is for boys’ - resulting from stereotypes and the lack of role models in those areas. Building the STEM intellectual capital early on and building confidence are very important.

Many parents do not know how to encourage their girls to take more of an interest in technology because of their own lack of knowledge.

There is no silver bullet to address the issue; lots of small steps are needed on a range of fronts:

- More role models are needed, as girls respond to them.
- Tech Parties: trying to make technology more women-friendly. Increase the number of tech parties for girls and awareness raising on what the tech industry is about. Start talking in ways that will engage teenage girls in technology.
Emphasise the creative aspect of technology. Recognise that varied skills are required for technology and digital industries - such as literary ability. Technological skills can be acquired.

**Closing and Summary**

Patricia Ferguson MSP (*Chair, BIMR CWP Steering Committee*)

The Conference concluded with a vote of thanks to the hosts and speakers from BIMR CWP Steering Committee Chair. She congratulated all those concerned with making the conference such a success.

5. **ACKNOWLEDGEMENTS**

BIMR CWP is grateful to hosts, CPA Guernsey for their excellent planning, organisation and delivery of the 3rd BIMR CWP Conference. Many thanks also to the speakers whose varied, interesting and well-researched presentations helped to increase the knowledge and understanding of conference attendees on the issues covered. BIMR Secretariat (CPA UK) assisted CPA Guernsey with programme content and speaker attendance.

6. **FUNDING**

BIMR CWP Regional Strengthening Funds contributed £15,737 to the cost of the conference, including the reimbursement of speaker expenses. The balance was paid for by CPA Guernsey.