



Caring responsibilities – How women are expected to balance lives as well as ledgers

2025



**While gender plays a role, being a woman
AND a parent is where most barriers apply.**



GENDER AND PARENTHOOD BARRIERS TO PROGRESSION ARE INTERWINED

PRESENCE OF CHILDREN IMPACTS WOMEN'S CAREERS TO A GREATER EXTENT

Men are not exempt of the impact of children on their careers. However, the impact is significantly less than it is for women. Women with children are more likely to experience barriers and the average size of the barrier increases.

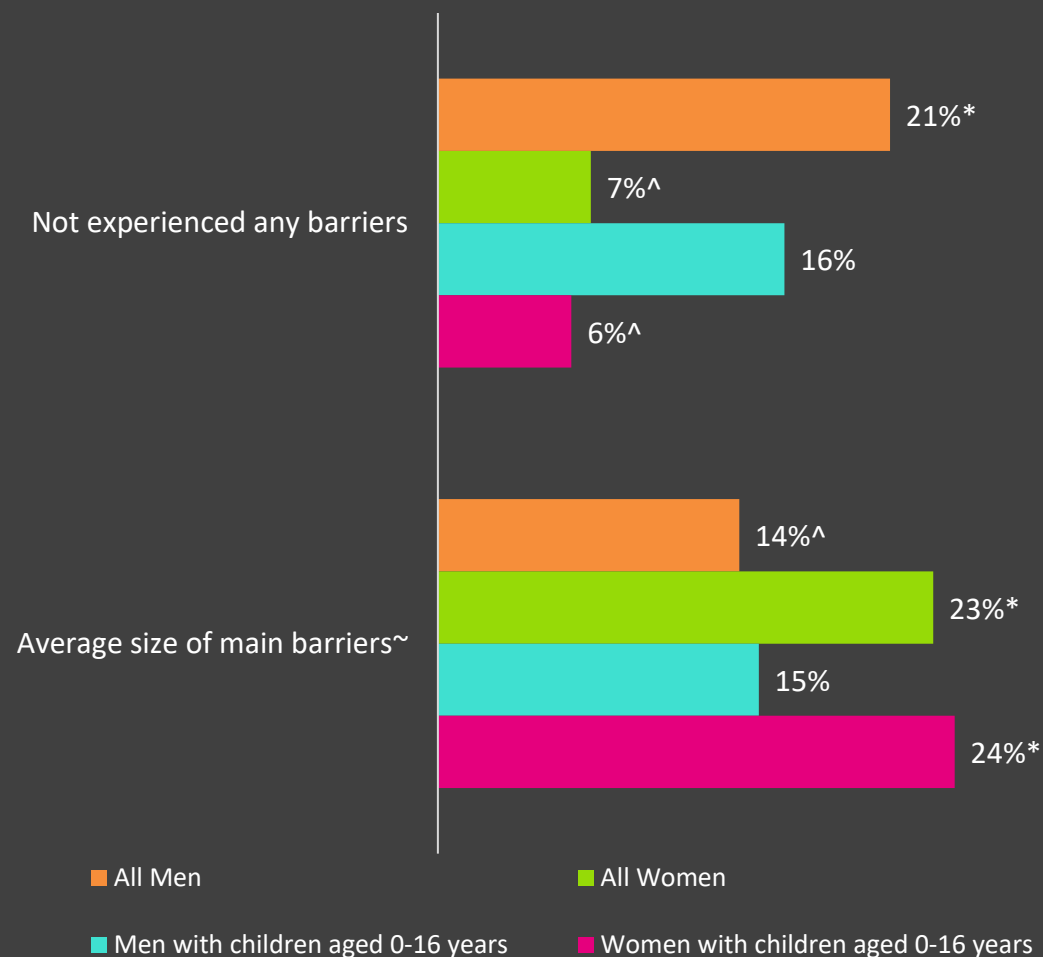
A specific pain point is for women who have children aged 5-9 years.

Amongst this group, being a parent/guardian is their number 1 barrier (42%*), closely followed by taking time off to have or care for children (41%*).

'I was promised a partnership just before I went on maternity. But they didn't give it to me whilst I was on leave, it was deferred. And deferred again once I returned to work to see if I could cope with childcare and work. I don't think they even realised this was a questionable HR practice. I think HR could have had a field day if they had known. But I didn't want to rock the boat because I really wanted the promotion which I did get in the end.'

Scotland, Mid-Career, Female, Large Employer

EXPERIENCE OF BARRIERS TO CAREER PROGRESSION



Q: Which of the following do you believe, if any, have been the biggest barriers to / restrictions on your career progression? Please select up to 5 that have had the biggest impact on your career progression. ~ = average of top 10 global barriers. Statistically significant at the 95% confidence level: * indicates higher significant and ^ indicates lower significant.



THE PRESENCE OF CHILDREN BOOSTS AMBITION TO REACH SENIOR POSITIONS

BEING A PARENT DOESN'T MEAN YOU'RE LESS AMBITIOUS

Priorities change with a family and parents need to be able to accommodate last minute changes and ensure they're available at certain times.

- Nursery/school pick-ups mean parents are unable to work long hours and must be able to leave on time.
- An inability to travel for long periods of time or at short notice.
- Need to be able to leave work at short notice for an ill child.

Moreover, parents want to spend time with their children.

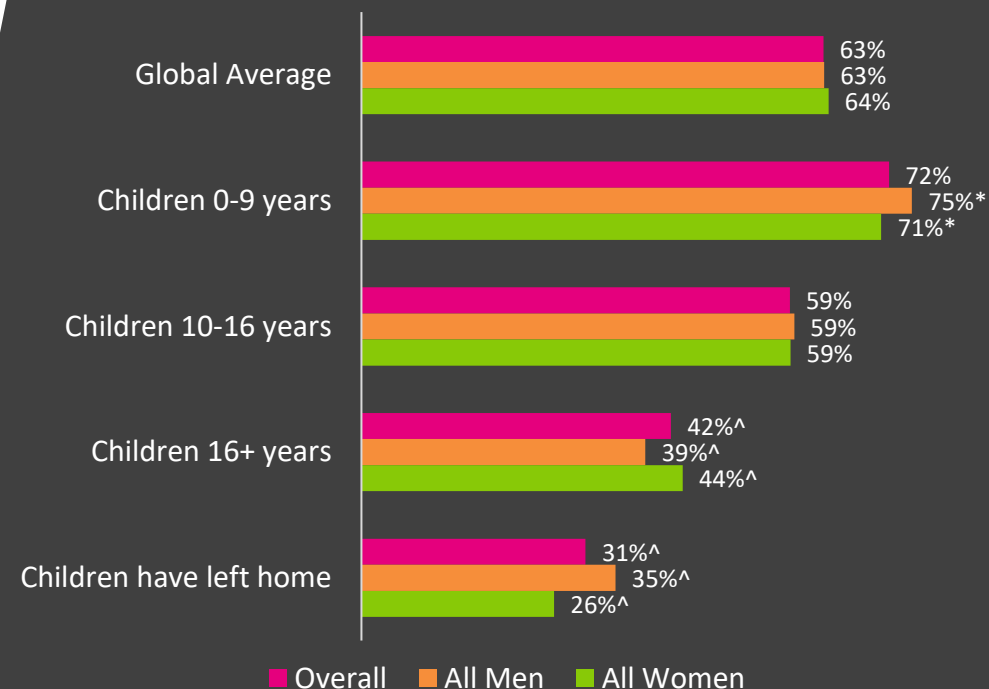
While some women are able to arrange shorter working weeks to accommodate childcare, the impact of this can limit their ability to build up a client rapport or have internal exposure.

WORKING MOTHERS DESIRE INTELLECTUAL STIMULATION

While the issues are true for all parents, it is still the case in most instances that parenting mainly falls to the woman. Professional women are often keen to use their intelligence, be respected, and be known for something other than their children. While driven somewhat by age, the presence of younger children actually boosts ambition to reach senior positions, and the differences between men and women are minimal.

Q: Thinking about you career, to what extent do you agree or disagree with each of the following statements? Statistically significant at the 95% confidence level: * indicates higher significant and ^ indicates lower significant.

% BELIEVE THEY CAN OBTAIN A SENIOR POSITION WITHIN CHARTERED ACCOUNTANCY PROFESSION



'My job typically involves a lot of travel but due to the pandemic this hasn't happened recently. Now I'm a mother I'm concerned how this will work as I don't want to travel but will that impact my career when women without children can travel.'

Ireland, Mid-Career, Female, Large Employer



WOMEN REMAIN AMBITIOUS WHILE OFTEN FACED WITH FAMILY-RELATED DECISIONS

8 in 10*
of mid-career women
believe they still have
a lot to offer to the
profession

7 in 10*
of mid-career women
believe they can
obtain a senior
position

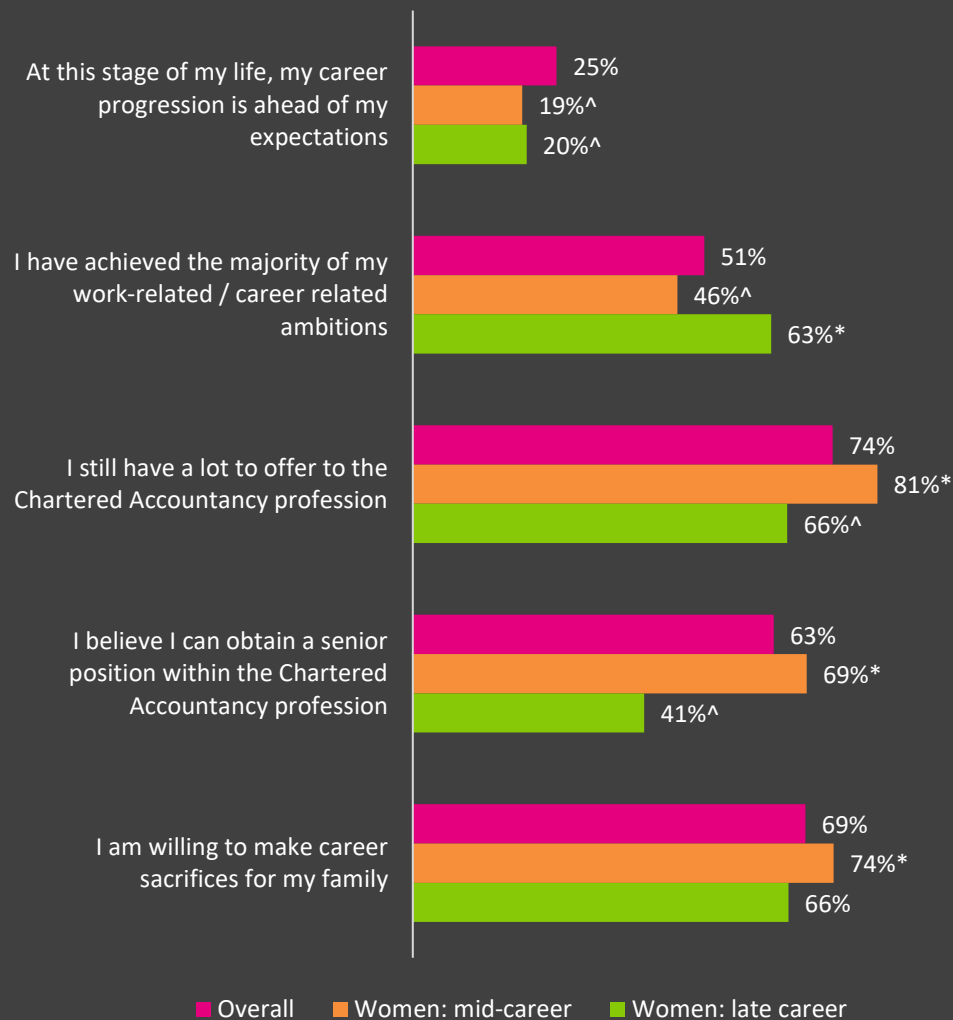
AMBITION REMAINS HIGH DURING MID-CAREER

Even though only 1 in 5[^] mid-career women believe that their careers are ahead of their expectations, 81%* still believe that they have a lot to offer to the profession. This is a key time of their career to harness their enthusiasm before they enter the later phases.

FAMILY IS EVER PRESENT

The willingness to make career sacrifices is at its highest during the mid-career stage, when their children are younger. Women need to be given realistic options and flexibility to allow them to make considered decisions about their career and not be forced into a family-related decision.

% AGREE WITH STATEMENT



Q: Thinking about your career, to what extent do you agree or disagree with each of the following statements?
Statistically significant at the 95% confidence level: * indicates higher significant and [^] indicates lower significant.



NETWORKING CAN BE SUCCESSFUL WHEN CONDUCTED DIFFERENTLY

CURRENT NETWORKING CAN BE EXCLUSIONARY

While women appreciate the need to make and develop personal relationships with clients, organised professional networking is not always suitable for women:

- Can take place in venues that women are not comfortable e.g. on the golf course, strip clubs* etc.
- Often involves drinking alcohol.
- Typically takes place outside of working hours, often late nights when women have family responsibilities.
- Can happen on multiple nights in the same week, meaning it can be difficult to get childcare cover.

'When going out and socialising you have to drink a lot of alcohol, if you don't drink you are considered to not be participating and it's not good for your career to avoid drinking events.'

Singapore, Mid-Career, Female, SME

'I've had conversations, you know, banter, with senior partners around cricket and sport. It's definitely helped build those relationships as we've something to connect on outside of work.'

New Zealand, Mid-Career, Male, Large Employer

TAKING HER CHILDREN TO NETWORKING EVENTS HAS BUILT MORE PERSONAL RELATIONSHIPS

In Māori culture, any events or occasions are family inclusive, including professional networking. When industry networking events are organised amongst Māori colleagues, Maia will always take her children along and the kids play happily together.

'You ask about how your family is doing and what you're doing. It might lead to business conversation, or it might not. You are catching up and meeting people. If you leave an impression on someone they will contact you later.'

'A major part of the role is selling accountancy services and they would organise networking events, always after work. I was invited to events 2-3 times a week. I asked my dad to babysit a lot. There was a lot of guilt. I felt like I should be at home, and I felt like I should be at the event.'

New Zealand, Mid-Career, Female, Self-Employed

*This was not prevalent within Singapore



PLANNING A FAMILY INFLUENCES CAREER DECISIONS

Women are mindful of the demands that will be made of them if they are to become a parent, and while fathers may have more involvement than previous generations, this stage is often still dominated by decisions to enable the mother to fulfill their parenting role.

If women are yet to become parents, there is often a proactive decision as they consider how they can lay the groundwork to make having a family easier. They wish to get into the role and establish goodwill which can be redeemed in the future i.e. if they need to reduce working days.

ASSUMPTIONS THAT WORKING MOTHERS CAN'T FULFIL THEIR ROLES

In professional services, women believe assumptions are made about their ability to fulfil their role whilst also being a mother. The fact they may not be able to stay late when work demands; are unable to travel for long periods or spontaneously; and/or are unwilling to attend late night networking events, means they are not as dedicated to their job as non-parents.

'I have maybe delayed starting a family because of my career. I don't regret my career but I have certainly over focused in it at points. I want to change jobs, but I'm also mindful that I would like to try for another baby.

What's important? Can you do both? Is it a choice? It's very hard to discuss with people. Can women do it all? Is it right to start a job and then go straight on maternity? I also have to do what is right for me. I am very loyal as an employee and I worry about it.'

Ireland, Mid-Career, Female, SME

'I made a proactive decision to move into public sector. I left a well paid private sector employer to take a job in the public sector at a time when I had one child, and knew I wanted another. While my employer offered flexible working, the additional benefits of the public sector such as core hours, ability to use parental leave, summer off unpaid, flexi-time etc. were worth the 20,000 euro pay cut.'

Ireland, Mid-Career, Female, Large Employer

WOMEN WANT STABILITY AND FLEXIBILITY

WOMEN ARE LOOKING FOR STABILITY OF INCOME

Mid-career women are significantly more likely to be motivated by salary when looking for a new role. While men are more motivated by bonus schemes, women appear focused more on the reliability of a regular monthly salary.

WORK-LIFE BALANCE IS MORE MOTIVATIONAL THAN RESPONSIBILITY

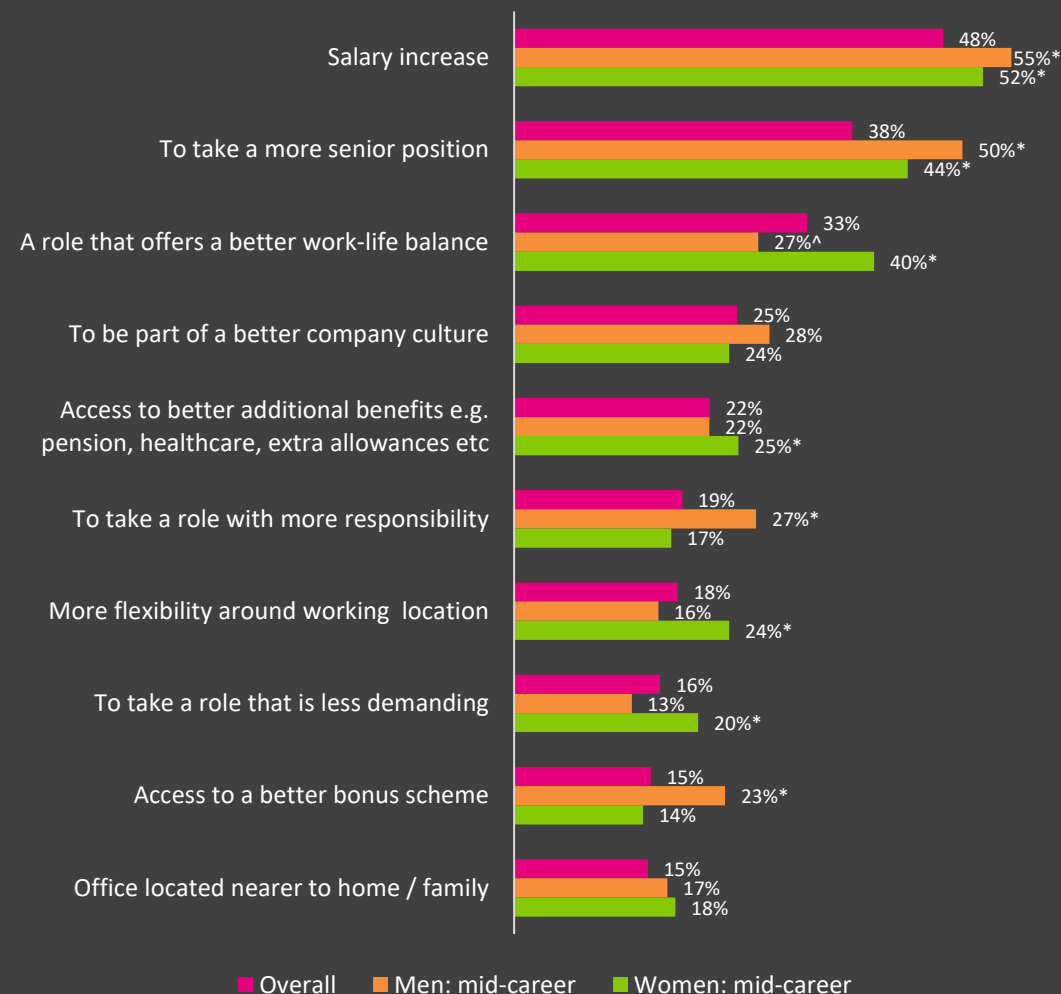
Men are more motivated by being seen to be taking a senior position and/or a role with responsibility. However, mid-career women are more likely to be interested in roles that offer work-life balance, flexibility in working location and roles that are less demanding.

FLEXIBILITY AND APPROACH TO BUSINESS IS MORE IMPORTANT FOR WOMEN

Beyond working location, mid-career women are significantly more motivated by other factors:

- More flexibility around working hours (21%*)
- Office located nearer to home/family (18%*)
- To work in a more socially responsible organisation (13%*)
- To work within a more inclusive workplace (9%*)

TOP 10 MOTIVATIONS TO MOVE TO NEW JOB



Q: What would be the biggest motivations for you to move from your current / most recent role into a new job? Please select up to 5 of the biggest motivations. Statistically significant at the 95% confidence level: * indicates higher significant and ^ indicates lower significant.



BUT FOR WORKING MOTHERS, NEW CHALLENGES ARISE

While professionally they have responsibilities, choices involving family are challenging.

BARRIERS TO CAREER PROGRESSION	% ALL MEN	% OF ALL WOMEN
Being a parent/guardian	5%^	21%*
Taking time off to have / care for children	2%^	22%
Lack of flexibility of working hours	6%^	16%*

RETURNING FROM MATERNITY CAN BE CHALLENGING

Levels of support are extremely varied: some women valued being given sufficient flexibility to help them make the transition; others were forced to change roles without consultation.

Technology moves fast. Processes change. People move. Returning from time out of the labour market can be daunting. Returning mothers in particular would value light touch support *'to remind me how to turn a computer on'*.

Q: Which of the following do you believe, if any, have been the biggest barriers to / restrictions on your career progression? Statistically significant at the 95% confidence level: * indicates higher significant and ^ indicates lower significant.

'Returning to work after having children I was never going to be the employee I was before children. I was always able to do a good job, to do whatever it took to deliver. Now I had to work 8am to 4:30pm and I couldn't do more. It was really hard. I had an internal conflict. Going back after the first I was not able to perform or to give the way I had done before. No longer the team member that stayed and saw something thought to give the extra bit. It was hard leaving on Friday and not having work finished. It's a self-imposed guilt. I thought they thought I was not as committed. I was in the haze of young kids. Purely self-imposed.'
Ireland, Mid-Career, Female, SME

'Manager meetings were 7:30am or 4:30pm. I couldn't do that due to childcare. There was a female Partner who looked after HR and I asked if we could switch up the times of the meeting and she just said 'no'. I just had to leave the meeting early and I never made the morning one.'
New Zealand, Mid-Career, Female, Self-Employed



WORKING MOTHERS DO NOT HAVE THE SAME ISSUES IN SINGAPORE

FAMILY AND DOMESTIC HELP OFTEN PROVIDE CARE IN SINGAPORE

Women worry less about childcare in Singapore as family members, in conjunction with home help, tend to help with these responsibilities. This means women don't have the pressure of nursery pick ups and they are confident in the quality of the care.

PROVIDING FINANCIALLY FOR CHILDREN IS IMPORTANT

Parents in Singapore want to provide the very best for their children, which can require significant financial commitment. Knowing their children are being cared for by domestic help or family enables them to work hard to do this.

PRESSURE TO RETURN EARLY FROM MATERNITY

In Singapore maternity cover is 16 weeks on full pay. Nevertheless, some women report feeling pressured to shorten their maternity leave and will even stay in contact with the office over the course of their leave.

JUNE IS ABLE TO BE SUCCESSFUL AS HER FAMILY LOOK AFTER HER CHILD

JUNE, SINGAPORE, FEMALE, SME

June grew up in Singapore and is of Chinese ethnicity. She is 41-45 years and lives with her husband and 6 year old daughter. Her husband and a helper organise caring for her daughter.

She trained at one of the large firms and then a family friend offered her an opportunity to join a small audit firm and be mentored with the ambition of becoming an audit partner. She felt this was a really great opportunity as not many people get the chance to become a partner so quickly and can instead be stuck in senior manager roles for a long time. June appreciated the job and mentoring that she was given.

Following the birth of her daughter, June moved roles to a firm where her mother knew the founder. While she has a lot of respect for her current boss she doesn't think she has had many role models in her career.

June works very long hours in audit 7am to 11pm and weekends sometimes, but feels 'my career has been very smooth sailing'. June believes her daughter is well catered for, and she will call her at work before she goes to bed so that she can say goodnight.



TALKING TO WOMEN ABOUT THEIR NEEDS AND DESIRES DEMONSTRATES A SUPPORTIVE ENVIRONMENT

DESIRE FOR EMPATHY AND UNDERSTANDING

Their increased confidence means they are beginning to **prioritise their work/life balance and mental health** and are confident having direct and open conversations about flexible working.

Women are happier when they feel their boss (and peers) understand the pressures of being a working mother. This helps remove some of the self-imposed guilt. Perceived difficulties are compounded if there is a lack of others visible at their level in a similar situation.

DESIRE TO TALK ABOUT NEEDS

Women, particularly working mothers, don't want others to make assumptions about their ability or level of commitment, and consequently to make decisions about the best role for them. Women want to be involved in these decisions.

Best practice is to talk with each woman when she returns to work to identify needs and ambitions. Ensure regular check ins to review how needs may change and how the business can adapt accordingly.

CONSIDERATION

Employers or institutes could provide a 2 x half day 'induction' back to work session, the week before returning 'properly'. This would involve someone not in their team or area of the business who can go through processes and refresh memory. This provides:

- the ability to ask questions and make mistakes in a safe space when not going to be judged by colleagues.
- help to test childcare structures that may be in place and that commute and travel plans identified can work.

This would demonstrate to working parents that you recognise their situation and are supportive.



THE INSTITUTE CAN HELP SUPPORT WORKING PARENTS AND THEIR NEEDS

TRANSITION BACK TO WORK PROGRAMS

Comprehensive transition back to work programs which cover: time management, changes in tech, how to stay visible and in touch on shorter hours.

NETWORKS FOR WORKING PARENTS

Buddy system/mentoring for parents to tap into for support and encouragement and comfort, to know they are not alone.

NORMALISATION OF PARENTING NEEDS

Clear and overt encouragement of flexi-time for all. Valuing quality over quantity of hours.

NETWORKING EVENTS IN THE DAY

Events that don't just take place after work with alcohol.

CHAMPIONING SENIOR TEAMS WHO PARENT

Case studies and examples of successful leaders who also share parenting duties.

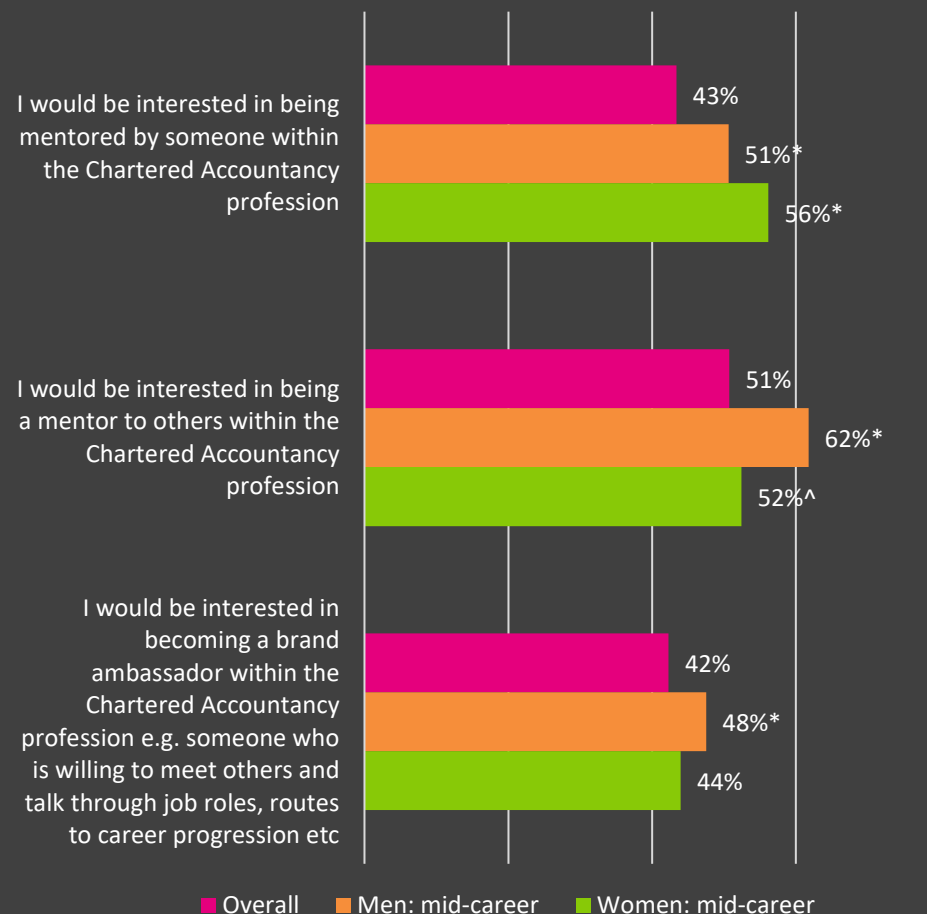
A STRONG DESIRE TO SUPPORT OTHER WOMEN COMING THROUGH THE RANKS

MORE ROLE MODELS NEEDED TO INSPIRE

Looking back over their career, women recognise the behaviours they've perhaps overlooked and the opportunities that they've missed out on which sparks frustration. It is also felt there are limited working mothers and/or diversity in senior positions to inspire mid-career women looking for the next opportunity. Consequently, there is a strong desire to support other women coming through the industry to ensure their experience is better.

BARRIERS TO CAREER PROGRESSION	% ALL MEN	% OF ALL WOMEN
Lack of appropriate role models	8%^	12%*
Lack of diversity at top levels	8%^	19%*

% AGREE WITH STATEMENT



Q: Which of the following do you believe, if any, have been the biggest barriers to / restrictions on your career progression? Statistically significant at the 95% confidence level: * indicates higher significant and ^ indicates lower significant.



THE INSTITUTE CAN PLAY A BIG ROLE AS CONNECTOR AND MEDIATOR FOR WOMEN AT THIS POINT

SUPPORTING SELF-EMPLOYMENT OPPORTUNITIES

Information and guidance on how to become self-employed. This could include case stories of others' experiences and facility to ask questions and advice.

FACILITATE COACHING AND MENTORING SUPPORT

Provide opportunities for women to understand what further career options are available to them through building a network of diverse ambassadors who are open to mentoring support.

FACILITATE THE DEVELOPMENT OF INDUSTRY AMBASSADORS

Reach out to women in more senior roles for their support and provide training on how to become an effective ambassador.

TRAINING

Subsidised training costs and provision and advertising of financial awards/bursaries.

PROFESSIONAL DEVELOPMENT & BROKERING RELATIONSHIPS

Facilitate job swop/shadow opportunities so women can fill gaps in their CVs. Create opportunities for networking events across the industry with diverse speakers in attendance.

SUPPORTIVE MANAGERS HAVE THE GREATEST IMPACT ON CAREER PROGRESSION

SUPPORTIVE MANAGERS THAT BROADEN THEIR EXPERIENCE HAVE THE BIGGEST IMPACT

3 in 4 mid-career women (75%*) currently acknowledge that a supportive line manager and/or being given the opportunity to work on new projects as having the biggest impact on their career progression.

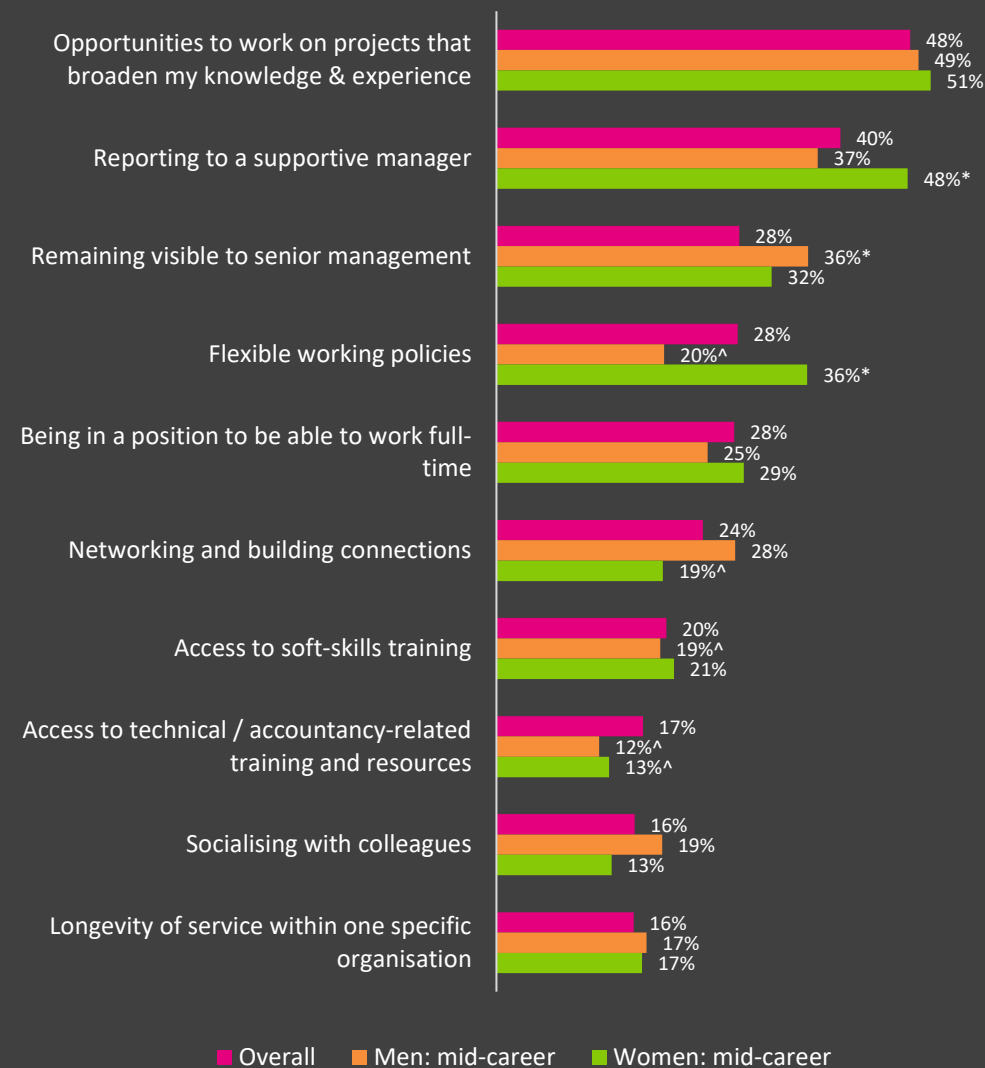
FLEXIBLE WORKING POLICIES ALLOW THEM TO MANAGE THE WORK-LIFE BALANCE

Over 1 in 3 mid-career women (36%*) highlight flexible hours or working location as an important enabler for career progression. Beyond these factors, many enablers are either below or at best, aligned with men which may be an indication that they are not being made available to women.

'He would bring me into meetings and get me involved. He would pick out training courses that were relevant and encourage me to go on them. When he left the company, he suggested to management I replaced him.'

Ireland, Mid-Career, Female, SME

TOP 10 ENABLERS TO CAREER PROGRESSION TO DATE



Q: To date, which of the following have had the biggest positive influence on your career progression? Please select up to 5 of the biggest positive influences on your career progression.

Statistically significant at the 95% confidence level: * indicates higher significant and ^ indicates lower significant.



THE INSTITUTES CAN FACILITATE MEETING WOMEN'S NEEDS

What?	Career stage	Actions
Promote opportunities and career paths across the industry	- Aspiring - Forming	- Diverse case study profiles with career progression stories – career fairs, conferences, website. - Tips about how to transition into different areas across the industry. - Ambassadors representing different areas of the industry – reach out to members to support this. - Create/advertise intern opportunities across a variety of roles/industries. - Engage with universities.
Confidence development & training	- Aspiring - Forming - Establishing	- Empower and support employees to speak up about micro aggressions, working flexibly, self-promotion, dealing with difficult conversations through coaching and impartial advice. - Soft skills training – flexible options e.g. webinars. - Confidential chat function.
More accessible training opportunities	All	- Deliver training during working hours, or provide recordings to be viewed at different times. - Offer a wide variety of softer skills training e.g. public speaking, confidence building, time management, transferable skills, setting up your own business.
Facilitate coaching & mentoring	All	- Provide opportunities for women to understand the industry and opportunities available to them through coaching and mentoring. - Building an accessible network of diverse ambassadors of the industry who are open to provide mentoring support. - Support needs to be flexible and tailored to the needs of the individual – online registration of requirements and appropriate matching of coaches/mentors.
Facilitate development of industry ambassadors	- Maturing - Reflecting	- Reach out to women in more senior roles for their support. - Provide training on how to become an effective ambassador.



EMPLOYERS NEED TO PROACTIVELY SET UP, AND PARTICIPATE IN THE COMPANY CULTURE

What?	Career stage	Actions
Lead by example	All	The senior leadership team needs to reflect the company culture. ▪ Compulsory diversity and inclusion training: understanding cultures and how to adapt/incorporate different needs. ▪ Set an example: remove presenteeism, work flexibly. ▪ Divide senior roles: A Partner/Director/CFO role often demands full-time. Split the role and responsibilities so it can be achieved in 2-4 days a week.
Proactively integrate equality within company culture	All	▪ Encourage and promote men to use parental leave and flexible working so it becomes standardised and removes the stigma and onus on women as primary child care provider. ▪ Facilitate cross functional relationships with colleagues, and allow time for building relationships: - Organise events during the working day. - Ensure events are gender neutral and inclusive activities e.g. lunchtime food sharing activities, 'bring in a bake', lunchtime quiz. ▪ Consider implementation of core hours for all employees so flexible working is inclusive and not just about parents e.g. 10am to 3/4pm: - Staff can start and finish when needed or agreed hours. - Less stigma on flexible working and promotes equal opportunities.
Review return to work programme	All	When staff return to work after extended leave (maternity or sickness). ▪ Ask what they want and need, don't assume their desires and capabilities. ▪ Offer an induction to refresh or update knowledge and ongoing support.

EMPLOYERS AND INSTITUTES CAN WORK TOGETHER TO FACILITATE OPPORTUNITIES

What?	Career stage	Actions
Training	- Establishing - Maturing	Women are keen to continue their professional development, however, the cost and time required to undertake training and gain qualifications can be prohibitive. - Subsidised training costs or a way to pay/claim e.g. employer pays and takes back from wages overtime. - Provision of financial awards/bursaries and publicise them. - Allow time for training/education development during working day. This could be negotiated unpaid time.
Professional development & brokering relationships	- Establishing - Maturing	Facilitate job swop/shadow opportunities. Allow women to trial a new area of the industry or get exposure to elements where they may have gaps in their CV. Create opportunities for networking across the industry: ensure events are held on different days of the week, at different times of day (breakfast, lunch, afternoon, evenings) to optimise engagement. - While connecting with other professional women is welcomed, it should not always be 'women's groups'. Women want to be present with their peers and not set aside as different. Connect those returning to work after an extended break. Buddy system for those returning to work after maternity leave – ability to share experiences.

TO SUMMARISE

BEING A WOMAN AND A PARENT IS WHERE MOST BARRIERS APPLY

Being a working parent requires flexibility, adaptability and empathy from colleagues. Assumptions can be made about having less capability in work, yet the presence of children actually boosts ambition to reach senior positions.

SUPPORTIVE LINE MANAGERS PLAY A VITAL ROLE, AND MENTORS ARE DESIRED

Managers who talk to, listen and support women are highly valued and often shape the type of manager they become.

INDUSTRY CAN OFTEN MEET MORE OF MOTHERS NEEDS

With more supportive policies in place for working parents, and a culture that allows a greater work life balance, industry can empower mid-career level women as they move from being one of many, to being 'the one'.

MID AND LATE CAREER WOMEN HAVE A STRONG DESIRE TO SUPPORT OTHER WOMEN

Recognising the difficulties they've faced, mid and late career women want to see a change for those coming up behind them and are keen to be ambassadors for women in the chartered accountancy profession.

THE BENEFITS OF THE INSTITUTE ARE RECOGNISED WITH EXPERIENCE

As women progress through their career, the importance and role of their institute increases. Women seek greater emotional support as they navigate their career ensuring they feel supported and remain stimulated.