



# Analysis of Scottish Budget 24-25

Scottish Women's  
Budget Group



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## About us

The Scottish Women's Budget Group (SWBG) is an independent analysis and campaign group that aims to promote gender analysis in public policy and public finance decisions through budgetary processes. SWBG brings together a wide range of women from across Scotland who have an interest in women's equality and want to achieve better gender equality in our society. We have focused on encouraging active gender analysis in the Scottish Budget process since 2000.

## Introduction

The purpose of Gender Budgeting is threefold:

1. to promote accountability and transparency in fiscal planning;
2. to increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation;
3. to advance gender equality.<sup>1</sup>

In this briefing we explore how the Scottish Government budget decisions and documentation measures up against the principles underpinning gender budgeting:

- Transparent – parliament, civil society and the public should have accessible information about budget decisions
- Participative - there should be meaningful engagement in the budget process
- Outcome-focussed – decisions taken around the budget should be linked to the outcomes that government are aiming to achieve (particularly in relation to advancing equality)
- Advances equality – processes reveal persistent and enduring inequalities so that public resources can be directed to best effect to eliminate those inequalities.

## Transparency

The Scottish Government Budget published on 19<sup>th</sup> December 2023 included a

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<sup>1</sup> [https://eige.europa.eu/gender-mainstreaming/tools-methods/gender-budgeting?language\\_content\\_entity=en#:~:text=The%20purpose%20of%20Gender%20Budgeting,gender%20equality%20and%20women%27s%20rights.](https://eige.europa.eu/gender-mainstreaming/tools-methods/gender-budgeting?language_content_entity=en#:~:text=The%20purpose%20of%20Gender%20Budgeting,gender%20equality%20and%20women%27s%20rights.)

number of supplementary documents, including:

- [Scottish Budget 24-25 Level 4 Tables](#)
- [Pre-Budget Scrutiny by Parliamentary Committees](#)
- [Carbon Assessment](#)
- [Equality and Fairer Scotland Budget Statement](#)
- [Distributional Analysis of the Budget](#)
- [Scottish Income Tax 24-25 Factsheet](#)

While this documentation provides a wide range of information, the way in which this information is presented can make it difficult to follow the money year on year, identifying whether budgets have increased or reduced in real terms and what the impact of these decisions will be, particularly when there have been mid-year changes on the previous year's budget. Despite the Finance and Public Administration Committee's request for a comparative approach based on actual spend for 22-23 and expected spend for 23-24, the Government continued to provide comparative figures based on the budgets passed by Parliament in each of these years.

The Equality and Fairer Scotland Budget Statement (EFSBS) provides additional detail on some of the equality considerations for the different portfolio areas. It states in the introduction that *'This Budget has required each Cabinet Secretary to make choices about how to spend the funding available to them – and where not to spend it. In doing this, we have all been mindful that our decisions can have a disproportionate impact on poorer communities and those most marginalised, and we have sought to deploy budgets in a way which improves and advances equality. The evidence we have gathered to develop this Statement not only shows the Equality and Fairer Scotland impacts of our spending but actively informed our decisions'*<sup>22</sup>

Yet it is difficult to see from the information contained within the EFSBS or other budget documentation, how the consideration of equality issues has informed the budget decisions, or what impact changes in budget decisions will have on equalities. While Ministers may have met this year for the first time to consider the impacts of budget decisions, there is a failure to show 'their workings' or assessments in the budgetary papers. An example of this is the following. According to the Governments Level 4 tables in the Education and Skills budget, funding for the Skills Programme has been decreased by 36.5% (which covers the Developing the Young Workforce Fund) and funding for the Education Maintenance Allowance has decreased by 17.2%.<sup>3</sup> Yet the Equality and Fairer Scotland Budget Statements

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<sup>2</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/>

<sup>3</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/documents/>

states:

*'This budget continues funding for the Education Maintenance Allowance. The allowance provides a £30 per week payment to 16-to-19-year-olds from low-income households to overcome financial barriers to stay in school or college. The budget also continues funding for Developing the Young Workforce and third sector organisations working to support transitions to employment, further and higher education and training for young people, especially those who are more vulnerable or who have been disengaging from school.'*<sup>3</sup>

This provides no analysis or information about these reductions or what they may mean for addressing the equality issues identified by the Government. Most importantly, it does not tell us why this decision has been taken.

One area where the EFSBS acknowledges a reduction in funding is on college and university places. Yet the EFSBS states that the Government cannot tell what the impact of this will be as it will be up to individual providers to decide how to 'allocate savings'. This raises questions about how the equality data has been used to inform the decision to make these cuts, and what the long-term consequences of these savings will be:

*'Changes in the college and HE resource budgets risk reducing education and skills training opportunities for young people, and for older people seeking to upskill. Skills Development Scotland (SDS) and the Scottish Funding Council as public bodies will decide how best to allocate savings. The full impact will not be known until it is understood how colleges and universities, as autonomous institutions, decide to manage their final budget allocations.'*<sup>4</sup>

## EFSBS Case Study Approach

This year the EFSBS has taken a case study approach to increase transparency using the key questions set out by the Equality and Human Rights Budget Group. One of the areas highlighted through this case study approach is Employability. The case study highlights the impact that employability services can have on addressing inequality. Yet, the Level 4 tables appear to show a reduction in funding for employability services from £133,608 for 23-24 to £102,879 for 24-25 partly due to Fair Start Scotland work ending and partly because some funding has possibly moved elsewhere. However, there is nothing in the case study to explain these changes or what impact these changes are likely to have if there has been a cut or otherwise.

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<sup>4</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/impact-assessment/2023/12/equality-fairer-scotland-budget-statement-2024-2025/documents/annex-b-detailed-analysis-portfolio/annex-b-detailed-analysis-portfolio/govscot%3Adocument/annex-b-detailed-analysis-portfolio.pdf>

In addition, the commentary in Annexe B of the EFSBS, which sets out how employability programmes address inequality, recognises that while the government provides the funding for employability services, other organisations develop and deliver these services. The EFSBS states that providers are expected to carry out EQIAs to identify equality issues and actions required to address these. It is unclear how this approach will address the systemic and structural issues outlined in the case study and the EFSBS.

### Lack of Detailed Information

The EFSBS mentions several funds or action plans for which no detail on the level of funding allocated to these areas can be found in any of the budget documentation provided. It is assumed these are included with other things in the budget lines provided at Level 3 and Level 4. It is difficult to tell what decisions have been made in relation to these i.e. Delivering Equally Safe, Community Mental Health & Wellbeing Fund and how decisions made about these funding streams will impact on addressing inequality in these areas.

The EFSBS also mentions several action plans and working groups where it is impossible to identify what funding has been allocated to the implementation of this work i.e. Women's Health Plan, National Advisory Council on Women and Girls, Hate Crime Charter, Self-Harm Strategy.

The information in the EFSBS at times focuses on funding provided over the parliamentary term rather than providing detail about what factors have contributed to specific decisions on revenue allocations for this budgetary year. The following quote illustrates this point: *"To tackle the poverty-related attainment gap, we are investing £1bn in the Scottish Attainment Challenge this parliamentary term – this includes over £520 million of Pupil Equity Funding for headteachers, direct funding for all 32 local authorities for the first time, and additional funding to support care experienced children and young people's attainment and wellbeing."*<sup>5</sup>

Furthermore, there is no data about how the level of revenue allocated to different areas will be enough to meet policy commitments, particularly in the context of a challenging economic outlook. More specifically, the EFSBS offers no detail about what inflationary pressures or wage increases mean for the delivery of some programmes or the consequences of standstill funding.

While we welcome the continued provision of additional budgetary documentation

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<sup>5</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/impact-assessment/2023/12/equality-fairer-scotland-budget-statement-2024-2025/documents/annex-b-detailed-analysis-portfolio/annex-b-detailed-analysis-portfolio/govscot%3Adocument/annex-b-detailed-analysis-portfolio.pdf>

including the EFSBS, there is still room for improvement in making budgetary decisions more transparent. This is particularly true in relation to showing how equalities considerations have driven budgetary decisions. There is also room for improving the accessibility of budget documentation. For example, ensuring that all supporting documents are available from the main budget page on the government's website, providing information in more accessible formats and making the comparison of year on year spend easier.

## Participative

In the EFSBS, the Government have set out the work it has undertaken to make the budgetary process more participative, and it highlights what it has done to support participatory budget processes at the local level. However, it provides little to no detail about how they have created opportunities for civil society or the public to be involved in the Scottish Government Budget process.

There is a need to consider how the Government can promote and support participation in the budget process. In theory, anyone can feed into committee enquiries. In practice, most people would either not know this or feel that this is something for them. Addressing the disconnect people feel from Government and budgets needs concrete action.

## Outcome Focused

This year, the Government has continued its approach of setting out within the main Budget document how different portfolio areas and the revenue allocated to these contribute to the national outcomes. This information is split into "primary" and "secondary" outcomes. While this provides a useful overview and allows us to see which national outcomes each portfolio area contributes to, the information provided is at a very high level. This means it is not clear how the delivery of the national outcomes connects to spending.

From the information provided in the EFSBS, it is difficult to see how data on the impact that previous funding has had on addressing equality issues or meeting the national outcomes has informed current budgetary decisions. For example, under the detailed information for Education and Skills, the EFSBS mentions Modern Apprenticeships and states *'For Modern Apprenticeships in Scotland the Equality Action Plan was in place from 2015 until 2021 which aimed to support more gender-balanced participation in apprenticeships,<sup>6</sup>* as well as addressing issues in relation to

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<sup>6</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/impact-assessment/2023/12/equality-fairer-scotland-budget-statement-2024-2025/documents/annex-b-detailed-analysis-portfolio/annex-b-detailed-analysis-portfolio/govscot%3Adocument/annex-b-detailed-analysis-portfolio.pdf>

disability and race. Yet no information has been included about how effective or otherwise this funding has been in addressing these issues.

Within the EFSBS the Government sets out what is known about existing inequalities and provides clear information about each protected characteristic. It then describes how funded work could address these issues. However, the way in which information is presented makes it difficult to see what change the funding is hoping to achieve, which means it is then difficult to monitor the impact of funding in addressing inequalities. An example of this can be found In the Transport, Net Zero and Just Transition portfolio, where information under socioeconomic status tells us:

*'Data from before the pandemic shows that those on lower incomes are more likely to use bus services and to do so more frequently. Fifty-one per cent of households with an annual income up to £10,000 had used a bus at least once in the past month compared to 27 per cent of households with an annual income of over £50,000'.*

Under the protected characteristic of sex, it tells us:

*'Public transport has been predominantly designed to serve commuters who work from 9 am to 5 pm on weekdays, with routes running between suburbs and urban centres in a radial fashion. These services benefit men more than women, who are more likely to need a range of orbital transport routes which cross towns and cities and timetables which fit with unpaid care work, part-time employment and shift work.*

*Engagement by Engender suggests that, while women are the majority of bus users and part-time workers, they see services as premised on full- time working, not reflecting the needs of women caring for children.'*<sup>7</sup>

In relation to how funding will be used to address these issues, it tells us:

*'Improving access to public transport will benefit those who more reliant on its use, including women.*

*We have committed in the PfG to publish the Fair Fares Review which will develop and assess options to create a fairer, more transparent system of fares across all modes that maintain and increase affordability for those who need it most, taking cognisance of the relative changes to the overall cost of travel.*

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<sup>7</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/impact-assessment/2023/12/equality-fairer-scotland-budget-statement-2024-2025/documents/annex-b-detailed-analysis-portfolio/annex-b-detailed-analysis-portfolio/govscot%3Adocument/annex-b-detailed-analysis-portfolio.pdf>

*We have implemented a pilot for the removal of ScotRail peak-time fares, a move which will encourage modal shift from car to rail and reduce the cost of travelling. This was initially for a period of six months, from October 2023 to March 2024, but this has been extended by a further three months to June 2024.*<sup>8</sup>

Based on the information contained within the EFSBS, it seems that this policy decision is at odds with the Scottish Government's own evidence. There is a lack of analysis about how they hope funding for the removal of peak-fares will address inequalities, particularly when we know that '*Data from before the pandemic shows that those on lower incomes are more likely to use bus services and to do so more frequently*'. This also makes it difficult to monitor the outcomes associated with this funding.

Given the difficult financial circumstances faced by The Scottish Government, it is essential that decision making is linked to outcomes. This allows for the better identification of priorities and increases transparency and accountability. This would also help ensure that limited resources are being used most effectively and efficiently allowing for better monitoring of impact.

## **Advancing Equality**

The 24-25 Budget took place against a backdrop of a poor economic outlook due to inflationary pressures driving the cost-of-living crisis, a stagnating economy, changing demographics in Scotland and continued austerity measures. This has meant that the Scottish Government have been faced with difficult decisions and have had to prioritise some areas over others.

In the introduction to the Budget, the Deputy First Minister (FM) made it clear that this Budget was about implementing the Government's values and achieving its commitment of addressing inequality as set out in the Programme for Government. The Deputy FM laid out the Government's intention to prioritise investment in Health & Social Care and Social Security and emphasised that those with the broadest shoulders should be contributing to protect those with the least.

There are a number of decisions taken within this budget which we welcome. These clearly provide benefit to women and other disadvantaged groups, including:

- Funding to cover the increase to £12 an hour for social care and early years staff (although given cost-of-living pressure, it is unclear how the £12 an hour increase will address the recruitment and retention issues in these sectors).

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<sup>8</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/impact-assessment/2023/12/equality-fairer-scotland-budget-statement-2024-2025/documents/annex-b-detailed-analysis-portfolio/annex-b-detailed-analysis-portfolio/govscot%3Adocument/annex-b-detailed-analysis-portfolio.pdf>



- Increase in Discretionary Housing Funding.
- Increasing all Scottish benefits by inflation.
- The continuation of funding for the Five Family Payments.
- Continuation of concessionary travel schemes.
- Increased support for active travel. particularly funding for behaviour-change programmes which had previously been cut.
- More progressive income tax policy than rest of the UK (those earning under £28,850 pay less)
- Early Learning and Childcare funding for the 1140 funded hours

However, there have also been decisions made which could negatively impact women and other equality groups because of standstill funding (which is effectively a cut) or because there have been cuts to budget areas. These include:

- Standstill funding for mental health (NHS Recovery & Social Care)
- £144 million to fund the Council tax freeze (Deputy FM)
- Standstill funding for short breaks (NHS Recovery & Social Care)
- Standstill funding for Scottish Welfare Fund (Social Justice)
- Reduction in Affordable Housing Supply Funding from £659.7 million to £463.617 million. (Social Justice)
- Reduction in Housing and Homelessness funding which covers costs of housing adaptations from £64.797 million to £62.842 million (Social Justice)
- Reduction in Job Start Payments from £1.2 million in 23-24 to £0.4million in 24-25 (Social Justice)
- Axing of the Fuel insecurity Fund which according to level 4 data was only meant to be for 23-24 (Social Justice)
- Reduction in Bus Support Scheme from £62.508 million to £55.514million (Transport, Net Zero & Just Transition)
- Standstill funding for School Age Childcare (Education & Skills)
- Funding settlement for Local Government (Deputy FM)

In the introduction to the EFSBS, the Government state that '*A key aim of the EFSBS is to set out clearly how equality and Fairer Scotland issues have been taken into account as decisions have been made.*'<sup>9</sup> As highlighted previously, from the information contained within the EFSBS and other budgetary documentation, it is difficult to see what consideration was given to how budget decisions will impact on addressing inequality or why some areas have been prioritised over others in terms of the impact these are likely to have on addressing inequality. Often the EFSBS does not provide any detail about the impact funding decisions will have on delivery and other documents fail to explain why some areas have been prioritised over others.

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<sup>9</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/>

Given the interconnectedness of many issues which cause inequality, this lack of explanation of why some areas appear to have been deprioritised and what this will mean for addressing inequality leaves many questions. For instance, the cuts to the Affordable Housing Supply Budget will have longer term implications on addressing health inequalities, child poverty and other key policy areas. There may be reasons related to capacity issues within the construction workforce, to availability of land etc., which mean that this cut makes sense at this time. The need to have a balanced budget might also be a reason to prioritise other spending. However, there is no mention of any of these within the available documentation.

The following examples from the budget documentation highlight how often the EFSBS is silent on the decisions taken and their possible impact.

### **Mental Health Funding**

EFSBS tells us about engagement work on mental health strategy but says nothing about impact of standstill funding or how it was decided this was appropriate, while the Level 4 figures offer no justification for the agreed level of funding.

EFSBS talks about Communities Mental Health and Wellbeing Fund for Adults on several occasions. However, the budget information does not break funding down to this level and the figures provided in the EFSBS or the Level 4 documentation do not mention anything about funding for 24-25.

*'We are in the third year of our Communities Mental Health and Wellbeing Fund for Adults which provides direct support to local communities to prevent social isolation, loneliness and address mental health inequalities. Since 2021, we have invested £36 million in communities across Scotland, with a further £15 million committed in 2023-24.'*<sup>10</sup>

### **Council Tax Freeze**

This is not mentioned in the EFSBS. In fact, the information contained in the Deputy FM portfolio all refers to covid related issues/inequalities and tells us that:

*'As noted, this portfolio provides strategic oversight, co-ordination and leadership for cross-government activity. This portfolio supports effective and efficient delivery of activity in other portfolios which directly and indirectly tackle inequalities, including activity which will make gains for women's equality.'*<sup>11</sup>

There is no analysis about why the decision to prioritise the council tax freeze was made over increasing the Scottish Child Payment or the Scottish Welfare Fund or other measures which may have a greater impact on addressing inequality.

<sup>10</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

<sup>11</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

### **Short Breaks Fund**

The EFSBS states *'We will continue to fund the voluntary sector Short Breaks Fund ahead of including a right to short breaks for carers in the National Care Service Bill. Ensuring sufficient breaks from caring not only supports the carer's health and wellbeing but improve the outcomes for the person for whom they're caring.'*<sup>12</sup>

No information is presented about the impact that the decision to keep this budget the same will have on provision or how this will ensure the provision of sufficient breaks from caring.

### **Job Start Payment**

While the Level 4 breakdown state that the reduction to this budget area is to meet expected demand, the EFSBS states *'Support for young people is required to help with the transition into employment. Job Start Payment is designed to help young people meet the costs of starting a new job and will increase in line with inflation in 2024-25.'*<sup>13</sup>

Increasing the level of the payment by inflation is a welcomed and coherent decision. However, the number of young people who can benefit from this measure will be reduced and no explanation is provided about how demand was calculated.

### **Affordable Housing Supply Programme**

The Level 4 breakdown tells us that the 2024-25 budget represents a decrease of £196m when compared to 2023-24 – a decrease of £75m capital and a decrease of £121m in financial transactions. This reflects wider budgetary pressures across Scottish Government.

The EFSBS doesn't mention the cut to this funding or what the impact is likely to be. While there are clearly pressures on the government's capital budget, why this area was identified as being appropriate for cuts is unclear from the information provided.

### **Housing Adaptations Budget**

The Housing Support and Homelessness budget which covers funding for adaptations has been reduced. The Level 4 data states that Integrated Joint Boards and Housing Associations may be able to fund these. The EFSBS makes no mention of the reduction in this budget or the possible impact of this. It states only that: *'We will promote housing adaptations to help older and disabled people to live independently in their own homes. Updated practical guidance on the delivery of*

<sup>12</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

<sup>13</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

*adaptations and equipment services was published in January of this year.*<sup>14</sup>

### **Support for Bus Services**

EFSBS provides information about the issues that current models of public transport have in not meeting the needs of women. Under the section 'what action is being taken to tackle inequalities', the EFSBS refers to the commitment outlined in the Programme for Government to publish the Fair Fares Reviews, it also states *'Improving access to public transport will benefit those who are more reliant on its use, including women.'*<sup>15</sup>

There is nothing mentioned about cuts in this budget area, why these decisions have been taken and how it is expected these will impact on women. There is also a lack of analysis of how the way the funding for this current area is used is contributing to the inequalities outlined.

The EFSBS mentions the hate crime charter in relation to the protected characteristic of sex as work being undertaken to address safety for women on public transport. However, hate crime legislation does not cover this protected characteristic.

### **Removal of Peak-Time Rail Fares**

The EFSBS, under Socio-economic status in the Transport portfolio, states *'We have implemented a pilot for the removal of ScotRail peak-time fares, a move which will encourage modal shift from car to rail and reduce the cost of travelling. This was initially for a period of six months, from October 2023 to March 2024, but this has been extended by a further three months to June 2024.'*<sup>16</sup>

There is no evidence provided that this measure helps those with low incomes or other equality groups. In fact, the information contained in 'the what do we know about inequalities' section, tells us that those on lower incomes are less likely to use the train.

### **School Age Childcare Funding**

In addition, while the EFSBS mentions funding for this measure, there is no further detail about whether standstill funding would be sufficient, or the impact of this standstill funding will be for the successful delivery of this policy

### **Legal Aid Funding**

<sup>14</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

<sup>15</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

<sup>16</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-2024-2025/pages/17/>

The EFSBS does not make any references to this area. While additional funding has been put into other parts of the criminal justice sector, standstill funding for the legal aid fund will have a knock-on effect on inequality, and most importantly, it could risk what this portfolio is trying to achieve. None of this is explored or considered in the budget documentation.

Addressing inequality is a core aim of the Scottish Government. This is clear from the policy commitments made and runs through many of the decisions taken in the 2024-25 Budget. However, we would like to see greater clarity about the reason why decisions have been taken. We would also welcome the EFSBS to clearly setting out the impact that these decisions are likely to have on different groups, whether this be in relation to increases or decreases in funding.

In its current form, the EFSBS describes a more aspirational picture of what the budget aims to achieve, rather than showing the linkage between budgetary decisions and the impact this is likely to have on **gender** inequality and human rights

## Conclusion

The Scottish Government provide a range of information to support their Budget process and information which underpins the decisions taken which is welcome. However, as set out in this briefing, there is still work to be done to achieve greater transparency, linkage to outcomes and the advancement of equality within this process.