



## **Progressing NACWG recommendations on equality (Scottish Government debate)**

Thursday 19<sup>th</sup> June 2025

### **Introduction**

This briefing seeks to inform MSPs about the importance of progressing the NACWG's recommendation on embedding intersectional gender budgeting.

### **Context**

Throughout the first phase of the NACWG, gender budgeting was raised as crucial to building gender equality in Scotland. In 2020, the third report from the NACWG called on the Scottish Government to integrate intersectional gender budget analysis into the Scottish Budget process.

The NACWG's Third focus of scrutiny found that:

- While there has been some movement towards embedding intersectional gender budgeting, the pace of progress remains unacceptably slow;
- There is no evidence that indicates the NACWG's original and accepted recommendation to give intersectional gender budgeting a statutory footing, compelling all public institutions to engage, is being implemented;
- Intersectional gender budgeting can support the Scottish Government to eradicate child poverty and grow the economy;
- In order to deliver effective gender budgeting that responds to the needs of marginalised women and girls in Scotland, intersectional and disaggregated data is necessary across policy areas. This has been highlighted repeatedly by the NACWG, yet it continues to be under resourced and deprioritised. Cross-government coherence and linkage on gender budgeting between policy areas and Exchequer must also be improved.<sup>1</sup>

The Scottish Women's Budget Group has advocated for gender budgeting in Scotland since 2000. Since 2020, the group has delivered regular training and practical tools to support its implementation. In 2021 SWBG received funding from the Scottish Government's Equality and Human Rights Fund to support delivery of this training and provide broader assistance to local authorities. This funding also enabled

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<sup>1</sup> <https://www.generationequal.scot/third-focus-of-scrutiny/>

collaboration with women's groups to explore how gender budgeting can strengthen their local campaigning efforts. The examples shared in this briefing are drawn from various strands of our work.

## **Gender budgeting at the national and local level**

Gender Budgeting analysis helps policymakers to understand how decisions affect women and men differently because of their different experiences in family and household structures, paid employment and unpaid work and caring and providing for others. The core purpose of gender budgeting is to change policies, programs and resource allocation so that they promote gender equality by:

- Ensuring policies that will address inequality are given adequate funds;
- Monitoring the impact of expenditure and revenue raising on gender equality;
- (Re)prioritising expenditure and (re)formulating revenue raising policies in an equitable way by taking the different needs and priorities of women and men, girls and boys into account;
- Challenging the system of national accounts by making care and unpaid work visible.

The OECD states that 'gender equality drives economic growth, strengthens democracy, enhances social cohesion and increases the well-being of all members of society.' They found that collecting gender disaggregated data and using this to drive decisions and policy making results in the design of higher quality services for all.<sup>2</sup>

Gender budgeting analysis helps us to understand:

- Who benefits and who doesn't benefit from the way governments raise and spend money;
- How the way we currently raise and use resources addresses or embeds inequality;
- How we raise and spend money takes us nearer to achieving the outcomes we have set;
- Challenges the idea that budget decisions are gender neutral.

Gender budget analysis focuses on the budget as this is one of the most important policy tools at any level of government, given that revenue-raising and expenditure patterns reflect political priorities. There can be the best policy on paper but without appropriate funding to implement it isn't worth the paper it's written on. SWBG's work with [MECOPP](#) found that 'despite many reports, inquiries and action plans

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<sup>2</sup> OECD (2023) *The OECD's contribution to promoting gender equality*, available at [https://one.oecd.org/document/C/MIN\(2023\)17/en/pdf](https://one.oecd.org/document/C/MIN(2023)17/en/pdf)

improvements are not being felt by the women we spoke to in the Gypsy/Traveller community in Scotland. A significant factor in this is that recommendations from these reports, inquiries/action plans are not being followed through within the budgetary process.’<sup>3</sup>

SWBG has analysed the Scottish Government Budget and all 32 local authorities' budgets using the four key gender budgeting principles of:

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

These reviews have shown that equality data fails to drive decision making and that given the current financial situation we are at risk of further baking inequality into Scottish public institutions and systems.

The NACWG found that PSED is not working for women. We agree with this. Our review of all 32 [local authority budgets for 24-25](#) found that only one identified that women would be disproportionately impacted by their proposals, despite all council's making changes in areas which clearly have gendered implications such as early years or additional support needs provision.

Fourteen out of 32 local authorities did not publish impact assessments alongside their budget proposals. Some noted that full impact assessments would be carried out following the budget decision. This means that budget decisions were made ahead of detailed policy proposals being developed and without understanding the full impact of the decision.

The impact assessments that were available were of varying quality, often lacking any demographic data or full analysis of who would be impacted. SWBG found a clear pattern of the impact on women being missed. This highlights a collective failure to see the value of care and the role this plays in the inequality experienced by women. When women's role as unpaid carers is invisible in policymaking, women continue to pick up the price tag for the savings made by public bodies, exacerbating women's inequality.

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<sup>3</sup> SWBG (2024) *A gender budgeting analysis of Scottish Gypsy/Traveller sites*, available at <https://www.swbg.org.uk/content/publications/MECOPP-Report-091224.pdf>

Gender budget analysis provides a framework to consider the impact on men and women recognising different needs, particularly in relation to care. Without this, decisions taken can inadvertently impact the government's ability to achieve its priorities on addressing child poverty and growing the economy.

The Scottish Women's Budget Group's work with Glasgow Disability Alliance has highlighted the financial strain that charges for non-residential social care place on disabled households. Despite households with children being identified as a priority group in efforts to tackle child poverty, there appears to have been no assessment of how this policy impacts them. In many areas, the policy begins to recoup costs from households at a lower income threshold for those under 60 than for those over 60—yet there is little evidence that the consequences of this practice on poverty levels in disabled households have been considered. Further information on this work can be found [here](#).

At a national level, information published with the Budget does not clearly articulate how gender and equalities considerations have been used within decision making. The Equality and Fairer Scotland Budget Statement (EFSBS) acts as an important statement of intent on where Scottish Government places equality considerations in the budget process and should bring transparency and accountability to how equality data and analysis is used within decision making.

The information in the EFSBS is high level, does not provide normally links to equality impact assessments (where they might have taken place) and does not show how portfolio areas have used equality information in their decision-making processes. Examples from this year's budget documentation are:

1. Scottish Welfare Fund

There is no information in the budget documentation about how gender and wider equalities information have been used to support the decision to maintain standstill funding to this form of assistance. Standstill funding is maintained despite the fund being oversubscribed and local authorities 'topping it up' from other budget sources. Further information about how this decision was reached and where funds may have been directed instead to reduce the need for the Scottish Welfare Fund would have better outlined how equalities considerations were part of the decision making process.

2. Maternal health funds

Annex 1 to the EFSBS provides evidence under the protected characteristic of pregnancy and maternity of the elevated risk of maternal death amongst women from Asian, black or mixed-race backgrounds. The example budget measure responding to this is funding midwife-led services. However, no detail is provided on how this measure specifically addresses the heightened risks faced by women from these backgrounds,

nor is there any indication of how the inequality they experience is being actively tackled.

Our recent research on [Gender Inequality and Poverty in Aberdeen](#) shows what can happen when gender analysis is not undertaken. During this project we met a number of Kinship carers who highlighted the impact kinship care had on their financial circumstances. If a gendered analysis had been carried out on the implementation of The Promise, there would have been a recognition that female relatives (grans and aunties) would be disproportionately taking on this care. This would have identified specific support for these groups to maintain work alongside their new caring responsibilities. A study by CELCIS found that 44% of carers had given up work at the point of becoming a kinship carer, while a further 19% had reduced their working hours. 80% reported experiencing financial hardship that was related to their change in circumstances.<sup>4</sup>

In the current financial context, where difficult decisions must be made about budget allocations and priorities, it is more important than ever that decision-makers carefully consider the potential equality impacts of their budget choices on different groups and communities.

## **Conclusion**

Our work has made clear that gender budgeting principles must be implemented at both national and local levels. The NACWG's recommendation to place gender budgeting on a statutory footing remains essential if we are to achieve the progress needed to address gender inequality in Scotland.

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<sup>4</sup> CELCIS (2024) *Growing up in Kinship care*, available at <https://www.scadr.ac.uk/sites/default/files/Growing%20Up%20In%20Kinship%20Care%20Report%20-%20CELCIS-SCADR%208%20October%202024.pdf>