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Equality, Human Rights and Civil Justice Committee

Via email only EHRCJ.committee@parliament.scot

Date: 2 October 2026
Our reference: SHRC202669

Dear Convener,

Pre-Budget Scrutiny 2027-28: Women's Poverty

Thank you for the opportunity to contribute to the Equalities, Human Rights and Civil Justice Committee's pre-Budget scrutiny for 2027-28. The Scottish Human Rights Commission (SHRC) welcomes the Committee's decision to focus its scrutiny on women's poverty and its adoption of a human rights budgeting approach using the Availability, Accessibility, Acceptability and Quality (AAAQ) framework. We are pleased to see this approach being taken forward as we continue to develop practical human rights budgeting tools to support parliamentary scrutiny.

In taking a human rights based approach to budget scrutiny, we would encourage the Committee to ask three related questions throughout its analysis: who pays, who benefits, and who is left behind? These questions are particularly pertinent when considering women's poverty and the distributional consequences of decisions about public spending and public service reform.

Women's poverty and human rights

Poverty should not be understood only in terms of income. The [UN Committee on Economic, Social and Cultural Rights](#) has described poverty in terms of sustained or chronic deprivation of the resources, capabilities, choices, security and power necessary to enjoy an adequate standard of living and other human rights. A human rights based approach therefore directs attention both to the experience of poverty and to the structural conditions that cause and sustain it.

Economic, social and cultural rights include rights to social security, adequate housing and food, health, education, work and an adequate standard of living. Under the International Covenant on Economic, Social and Cultural Rights (ICESCR), these rights must be progressively realised using the maximum of available resources. Minimum essential levels of rights must be secured, equality and non-discrimination are immediate obligations, and deliberate backwards steps require careful consideration and justification.

[Minimum Core Obligations](#): the basic obligations that must always be met, representing the minimum essential requirements for survival and dignity.

[Progressive realisation](#): the legal and practical enjoyment of ESC rights should improve over time, through continuous, deliberate, concrete and targeted steps.

[Maximum available resources](#): resources must be effectively mobilised, allocated and used to advance rights, including prioritising disadvantaged groups.

[Non-retrogression](#): states should avoid deliberate steps that reduce existing levels of rights enjoyment; where retrogressive measures are taken, they require careful consideration of alternatives and impacts.

The SHRC's own evidence through our human rights monitoring work demonstrates why a gendered and intersectional analysis of poverty is necessary. Our [State of the Nation 2025](#) highlighted the relationship between women's financial security and the unequal distribution of paid and unpaid care, social security, affordable childcare and the cost of essentials. Women provide more intensive unpaid care and have historically undertaken the majority of childcare. These responsibilities can reduce participation in paid work, increase part-time working and reduce income and financial independence. The report also recorded evidence that 28 per cent of unpaid carers live in poverty and 65 per cent of people receiving carer-related social security entitlements struggle with essentials such as food and heating.

Our [evidence](#) to the UN Committee on the Convention on Economic, Social and Cultural Rights in January 2025 similarly identified affordable childcare as a significant barrier to women's employment and highlighted how reductions in state-provided social care can transfer caring responsibilities back onto families, disproportionately affecting women. Financial insecurity can also make it more difficult for women to leave an abusive partner, while access to safe and appropriate housing, including refuge and social housing, remains a concern.

These experiences are not uniform. Disabled women, minority ethnic women, lone parents, unpaid carers and migrant women can experience particular pressures. Our State of the Nation 2025 reported that 66 per cent of respondents to the [Scottish](#)

[Women's Budget Group's 2025 survey](#) felt worse off than the previous year, rising to 82 per cent of single parents, 71 per cent of minority ethnic women and 70 per cent of disabled women. This reinforces the importance of data. Poverty data collected at household level can obscure inequalities within households. Without sufficiently disaggregated information, Parliament may be unable to establish who benefits from public expenditure, whether spending reaches those experiencing the greatest disadvantage, and who is being left behind.

Child poverty and women's poverty cannot be considered in isolation

The Committee is considering women's poverty in the context of the Scottish Government's mission to eradicate child poverty. A human rights based approach is particularly important in this context. The UNCRC (Incorporation) (Scotland) Act 2024 incorporates requirements of the UN Convention on the Rights of the Child into Scots law, making it unlawful for public authorities to act incompatibly with those requirements when exercising relevant functions. This means that relevant UNCRC obligations are directly enforceable in the Scottish courts. Relevant UNCRC rights include, the child's right to an adequate standard of living (Article 27), the highest attainable standard of health (Article 24), social security (Article 26), life, survival and development (Article 6), and the requirement that the best interests of the child are a primary consideration (Article 3).

The SHRC's recent Poverty Spotlight publication was clear that child poverty does not exist in isolation, and that poverty is more than a lack of income or resources. The UN Committee on the Rights of the Child has emphasised this, highlighting that tackling child poverty requires more than addressing household income alone. Its 2023 Concluding Observations on the UK called for policies with clear targets, measurable indicators and robust monitoring and accountability mechanisms to end child poverty and ensure an adequate standard of living. It also called for action on the root causes of food insecurity and homelessness, increased availability of adequate long-term social housing, and a particular focus on children in disadvantaged situations, including children of single parents, disabled children and children belonging to minority groups.

For pre-Budget scrutiny, this provides a basis for examining whether resources allocated to tackling child poverty are sufficient to give effect to children's rights in practice and whether the impact of spending is being effectively monitored. It also reinforces the need to consider the circumstances of the adults who care for children, including women's income, caring responsibilities, access to childcare, housing and public services.

Using AAAQ to scrutinise the 2027-28 Budget

The Committee's use of AAAQ provides a practical means of testing whether policy commitments and budget allocations translate into rights-realising outcomes for women experiencing poverty:

- **Availability:** Are services and supports, including childcare, social care, housing, social security and advice, available with sufficient capacity to meet identified need?
- **Accessibility:** Can women access them in practice, taking account of affordability, eligibility, waiting times, geography, transport, digital and information barriers and discrimination?
- **Acceptability:** Are services appropriate, respectful and responsive to different needs and experiences, and have women experiencing poverty been meaningfully involved in their design and evaluation?
- **Quality:** Are services safe and effective, and is there evidence that expenditure is achieving the intended outcomes?

This matters because increased expenditure does not necessarily demonstrate improved rights realisation if provision remains insufficient or inaccessible. Equally, reduced expenditure is not necessarily an efficiency if the availability, accessibility, acceptability or quality of provision deteriorates.

Public service reform and women's poverty

The Committee has also placed this scrutiny within the context of public service reform. In our [submission to the Public Service Reform Committee on its 2027-28 pre-Budget scrutiny](#) we recommended that proposed efficiencies be assessed against their impact on outcomes, including whether they maintain or improve the AAAQ of public services. For women's poverty, scrutiny should examine whether reform transfers costs or responsibilities from public provision to individuals and households. Reduced or inaccessible care provision may increase unpaid caring responsibilities; changes to service delivery may create additional transport or childcare costs; and complex or fragmented systems may require more time and resources to navigate. Given the unequal distribution of unpaid care, these effects may have particular consequences for women. A saving on one public budget line should not automatically be treated as an efficiency if costs, risks or caring responsibilities are simply transferred elsewhere.

The same approach should inform scrutiny of preventative spending. The question is not simply whether a preventative programme has been funded, but whether investment addresses underlying causes of disadvantage, reaches those experiencing greatest need and produces demonstrable improvements in outcomes.

AAAQ sits within the wider ICESCR framework, including progressive realisation, maximum available resources, minimum essential levels of rights, non-discrimination and the need to justify deliberately retrogressive measures. These obligations provide the legal framework; AAAQ provides a practical way of examining what resulting provision looks like in people's lives.

Questions for scrutiny

We encourage the Committee to pursue questions including:

- Outcomes and evidence: What evidence demonstrates that proposed allocations or reforms will reduce women's poverty, who is expected to benefit, and how will outcomes be measured?
- AAAQ: Are relevant services sufficiently available and accessible, appropriate and respectful of women's different needs and experiences, and of sufficient quality to achieve their intended outcomes?
- Equality and data: Is evidence sufficiently disaggregated to identify impacts on groups including lone parents, disabled women, minority ethnic women and unpaid carers? Where data are missing, how can the Scottish Government demonstrate that particular groups are not being left behind?
- Public service reform: Where efficiencies or service redesigns are proposed, what alternatives were considered and what evidence demonstrates that AAAQ will be maintained or improved rather than costs or responsibilities transferred to individuals, households or unpaid carers?
- Human rights obligations: Where provision is being reduced, what assessment has been made of minimum essential levels of rights, equality and non-retrogression, and how does the decision demonstrate the use of maximum available resources towards progressive realisation?
- Child poverty: How does spending intended to reduce child poverty address the circumstances of the women and families in which children live, including income adequacy, childcare, housing, care and access to public services?
- Human rights budgeting creates a line of sight between commitments, resource allocation, service delivery and people's lived experience. Effective pre-Budget scrutiny should therefore test not only how much is being spent, but what changes, for whom, and how we know.

The SHRC's forthcoming Human Rights Budget Scrutiny Toolkit for MSPs will provide further practical tools to support this approach. We have also offered to deliver elective CPD sessions for MSPs and parliamentary staff on the Toolkit and

the practical application of a human rights based approach to budget scrutiny. We would welcome the Committee's continued engagement with this work.

Yours sincerely,

Jan Savate
Executive Director
Scottish Human Rights Commission