

Equalities, Human Rights and Civil Justice Committee

Thursday 1 October 2026

6th Meeting, 2026 (Session 7)

Pre-budget scrutiny 2027-28: Women's poverty

Overview

1. At its meeting on 10 September the Committee agreed that its pre-budget scrutiny would consider issues relating to women's poverty. It further agreed that it would use a human rights budgeting approach for this scrutiny.
2. The Committee will also consider the [Scottish Government's strategic ambition to eradicate child poverty](#) as part of its scrutiny. Whilst poverty can affect all demographic groups, the linkage between poverty affecting women and child poverty appears clear.
3. Finally, the Committee agreed to undertake this scrutiny in the context of the [Scottish Government's public service reform strategy](#). The Scottish Government describes this strategy as being intended to "set out commitments to change the system of public services – to be preventative, to better join up and to be efficient – in order to better deliver for people. It sets out how we will tackle systemic barriers to change."
4. At this meeting the Committee will take evidence from:
 - John Dickie, Director, Child Poverty Action Group (CPAG) in Scotland
 - Anna Ritchie Allan, Executive Director, Close the Gap
 - Charis Chittick, Head of Policy, Strategy and Communication, One Parent Families Scotland
 - Chloe Campbell, Policy and Parliamentary Officer, The Poverty Alliance
 - Susan McKellar, Manager, The Scottish Women's Convention
 - Sara Cowan, Director, Scottish Women's Budget Group
5. Further information on key themes expected to arise in the discussion can be found in the SPICe briefing which is attached as annexes.

Next steps

6. At its next meeting on 8 October the Committee will take evidence from the Minister for Equalities and International Development and the Cabinet Secretary for Public Service Reform.

7. The Committee will then report its findings to the Scottish Government in late October.

Conclusion

8. The Committee is invited to consider the information provided in this paper in its evidence-taking on women's poverty.

Clerks to the Committee
September 2026

Annexe A



This year, the Equalities, Human Rights and Civil Justice Committee has agreed to focus its scrutiny on issues relating to women's poverty. The Committee is particularly keen to consider such issues in the context of the Scottish Government's public service reform strategy and its "defining mission" of eradicating child poverty.

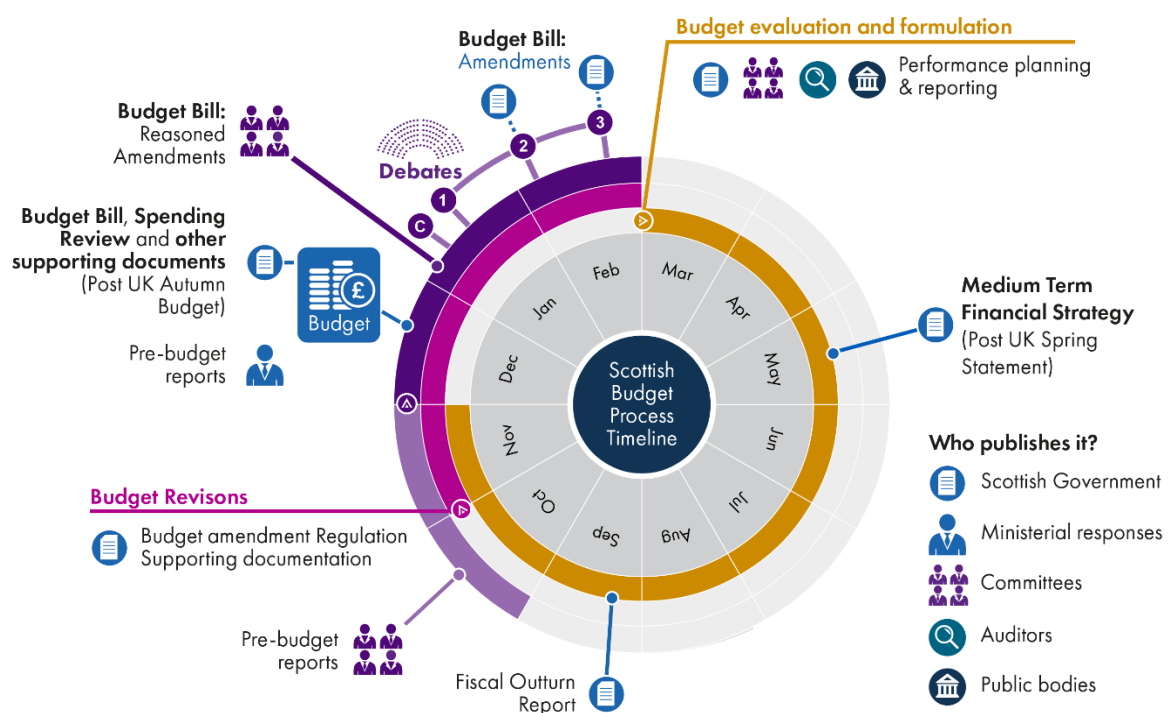
The Committee has also agreed to adopt a human rights budgeting approach to its scrutiny, which will see it following a specific human rights tool called "AAAQ analysis" in its work.

The purpose of this session is to hear from stakeholders regarding the above.

More information on these organisations can be found in Annexe B.

Scottish budget process

Committee pre-budget scrutiny is part of the Scottish Budget process as outlined in the below infographic and explained in the [SPICe budget process animation](#).



The current budget scrutiny process for committees was put in place following the recommendations of the Budget Process Review Group (BPRG) which [reported](#) in 2017. The BPRG report recommends that committees, in their final reports/letters to the Scottish Government, include views on the delivery and funding of existing policy priorities, any proposed changes and how these should be funded, and the impact of spending on the delivery of outcomes.

Each year the [Finance and Public Administration Committee publishes guidance](#) to support committees in their pre-budget scrutiny. The FPAC guidance explains that the process is centred around four core objectives:

- to have greater influence on the formulation of the Scottish Government's budget proposals;
- to improve transparency and raise public understanding and awareness of the budget;
- to respond effectively to new fiscal and wider policy challenges; and
- to lead to better outputs and outcomes, as measured against benchmarks and stated objectives.

Previous pre-budget scrutiny

In [Session 6, the Equalities, Human Rights and Civil Justice Committee](#) used the three principles of human rights budgeting as a structure for its pre-budget scrutiny.

[Budget scrutiny 2026-27: Accountability](#) – The Committee focused on accountability and themes that have emerged over the course of its work on human rights budgeting this session. The Committee also reflected on its use of citizen participation to shape its work and recommendations, specifically the work it undertook with the Commission Advocating Rights for Minorities (CARM).

[Budget scrutiny 2025-26: Transparency](#) – Transparency was the agreed focus for this year. An initial public survey was run exploring the Scottish Government's Capital spending plans through a human rights lens and was expected to inform evidence taking and further participation work. However, the UK election led to delays to the Programme for Government and uncertainty about the Committee's work programme, resulting in a truncated scrutiny process.

[Budget scrutiny 2024-25: Participation](#) – The start of the Committee's 3-year approach, exploring participation. This included a broad public survey aimed at understanding how the public understand the budget and how connects to their lives. This was followed up by deliberative work with the with Whole Family Equality Project, during which the Committee took part in a facilitated workshop with citizens exploring the spending areas which impact most on human rights, using the lived experience of participants. The participants then went on to draft questions for the Minister, which the Committee asked after taking evidence from the participants to understand how questions were developed.

[Budget scrutiny 2023-24: The impact of human rights budgeting](#) – An in depth look at human rights budgeting and using principles of participation, transparency and accountability as a framework for scrutiny.

Human rights budgeting

In [Session 5](#) there was an increasing focus on human rights budgeting, in addition to equality budget analysis. The focus on human rights budgeting continued throughout Session 6. The Scottish Government made a commitment to develop and embed human rights budgeting within its budget process. This largely stemmed from the Scottish Government's plans to introduce a [Human Rights Bill](#) that would incorporate socio-economic rights into Scots law. This focus was strengthened by a commitment made in the Bute House Agreement (between the Scottish Government and the Scottish Green Party, 20 August 2021 – 25 April 2024), as well as recommendations from the [Equality and Human Rights Budget Advisory Group](#) (EHRBAG). EHRBAG helps to shape the Scottish Government's equality and human rights approach to the budget.

The way that governments raise, allocate and spend money affects how people can realise their human rights in practice. Human rights budgeting provides a tool to assess whether governments are meeting their human rights obligations.

Broadly speaking, there are two ways in which human rights principles can be applied to budgeting. The first relates to the process of setting a budget, the second relates to the actual content of a budget. [SPICe has produced a more detailed briefing](#) looking at how the Scottish budget might be analysed through a human rights lens through a case study group of the population – people with learning disabilities.

The budget process

Human rights budgeting means that the process of setting a budget should be driven by three principles:

- **Transparency:** Parliament, civil society and the public should have accessible information about budget decisions.
- **Participation:** Civil society and the public should have opportunities for meaningful engagement in the budget process.
- **Accountability:** Budgets should be subject to oversight and scrutiny that ensures accountability for budget decisions and the impact these have on human rights.

The content of a budget

Human rights budgeting means that the actual content of a budget (i.e. the decisions taken around how money is raised, allocated and spent) should be in line with the government's human rights obligations. These obligations provide criteria against which the budget can be assessed:

- Progressive realisation: Governments must take steps towards the full realisation of economic, social and cultural rights over time.
- Minimum core obligations: These are the minimum protections that governments should guarantee everyone.
- Non-retrogressive measures: Human rights principles state that governments should not take active steps to deprive people of rights.
- Non-discrimination: All forms of discrimination must be prohibited, prevented and eliminated. This principle implies that budgets should be allocated in a way that reduces systemic inequalities.
- Maximum available resources: Governments are obliged to take steps to progressively realise rights to the “maximum of its available resources”.

AAAQ framework analysis

The [availability, accessibility, acceptability and quality \(AAAQ\) framework](#) is an analysis method used to consider whether there is evidence that minimum core responsibilities on human rights realisation are being met. AAAQ criteria can be explained as:

- **Availability** – Enough services and supports exist and coverage is stable.
- **Accessibility** – People can reach and use support without discrimination or unaffordable costs.
- **Acceptability** – Design and delivery are appropriate and respectful with adaptations where needed.
- **Quality** – Support is competent and safe and achieves outcomes.

In a facilitated workshop on 2 September 2025, with the support [of Dr Alison Hosie \(SHRC\)](#), the Session 6 Equality, Human Rights, and Civil Justice Committee and five members of CARM explored the Scottish Government’s fulfilment of its minimum core obligations on employability using the AAAQ framework. For each of the AAAQ criteria the workshop members considered:

- Are minimum core responsibilities being met in this context?
- Does the Scottish Government’s narrative match the statistics?
- Could more be done to demonstrate this?
- What conclusions and recommendations might be drawn on whether the Scottish Government is meeting its obligations?

More detail and explanation of the AAAQ framework and workshop can be found in this [SPICe blog](#).

AAAQ works particularly well in a scrutiny setting because it helps Committees to identify whether a policy is the right approach to addressing needs, if the delivery and resourcing makes it possible to achieve the intentions behind the policy, and if it does what service users need it to do.

Session 6 Legacy Report

In its [Legacy Report](#), the Committee said that using a human rights-based approach to budget scrutiny had proved a useful structure for a long-term approach. It also provided opportunities to explore a citizen perspective on the budget. However, the Committee was disappointed that the Scottish Government's progress toward a human rights budgeting model has been so slow, with little of evidence of tangible progress. It urged its successor committee to hold the Scottish Government to account on:

- Meeting the recommendations of the Equality and Human Rights Budget Advisory Group
- Improving data collection to inform policy making and budget allocation, and to understand the outcomes of spending decisions.
- Improving transparency in budget documents with an emphasis on a more joined up approach between the budget, the Programme for Government and the National Performance Framework.
- Ensuring meaningful public engagement by the Scottish Government in the development and evaluation of policy.

It also said that in setting its budget, the Scottish Government must move to a much more joined-up model across Government that is focused on improving outcomes.

Equality and Fairer Scotland Budget Statement (EFSBS)

Since 2009, the Scottish Government has published an Equality Statement alongside its Budget. This has evolved over time, and for most of session 6 was referred to as the Equality and Fairer Scotland Budget Statement (EFSBS).

The EFSBS looks at the impact the Scottish Budget might have on people in Scotland. It aims to assess what the Scottish Government is proposing to spend public money on, whether this is likely to benefit some types of people more than others, and how it might help reduce inequality between different people. It has focused on different equality characteristics, such as sex, disability and race, but also socio-economic disadvantage.

For the Scottish Budget 2023-24, the EFSBS said the Scottish Government would explore how to further embed human rights approaches into policy making and budgeting, given plans to incorporate social and economic rights under the Human Rights Bill.

For the Scottish Budget 2024-25, the EFSBS said the Scottish Government continued its focus on equality and human rights in the budget. It said that improvements had been made to the EFSBS for this year and that it was committed

to work in partnership with EHRBAG to deliver an action plan in the forthcoming year.

During past rounds of pre-budget scrutiny, [the Equalities, Human Rights and Civil Justice Committee](#) has both heard and set out concerns about the EFSBS. These included the length, accessibility, and that there is [a lack of detail to demonstrate whether, or how, equalities data has informed decision-making](#).

Strategic Integrated Impact Assessment (SIIA)

The Scottish Government changed its approach for the Scottish Budget 2026-27 and replaced the EFSBS with a [strategic integrated impact assessment \(SIIA\)](#). It brings together five assessment frameworks with the aim of providing a more strategic and cumulative assessment of impacts. The five assessment frameworks are:

- Public Sector Equality Duty
- Fairer Scotland Duty
- Child Rights and Wellbeing Impact Assessment (CRWIA)
- Consumer Duty
- Island Communities Impact Assessment (ICIA)

The SIIA assesses the Scottish Budget 2026-27, the Scottish Spending Review 2026 and the Infrastructure Delivery Pipeline 2026. It moves analysis beyond a single-year budget to the broader fiscal programme. The intention is to build on this approach which has been informed by a range of stakeholders. The Scottish Government will evaluate and publish results before the end of 2026, and will work with stakeholders to understand how it can be developed further.

While this approach has been made in response to recommendations from EHRBAG, such as multi-year analysis, cumulative impact assessments, and "enhanced" distributional analysis, it appears to have diluted the previous focus on human rights budgeting. Earlier statements have considered whether rights have been realised and how resources should be allocated to achieve that, but this approach focuses on the impacts of spending and who benefits.

However, [Minutes from an EHRBAG meeting on 19 March 2026](#) indicate an intention to further embed equalities and human rights in the budget process, as part of wider budget improvement.

The SPICe blog, [The Strategic Integrated Impact Assessment – turning a corner in equalities budgeting?](#), provides more detail.

Budget tagging – child poverty pilot

As part of the SIIA the Scottish Government commenced a [budget tagging pilot](#) creating an impact budget tagging database. [Budget tagging](#) is used to assess an individual budget measure (or line) and give it a 'tag' based on whether it is helpful or not to a specific objective.

One of the areas the pilot used was child poverty and was applied to internal budget data currently available within the Scottish Budget process. This is more granular than the published Level 4 lines and includes 1,026 individual programme lines.

The Scottish Government explains:

“For each budget line, the framework assessed whether impacts were direct or indirect; which primary and secondary child poverty drivers were engaged (income from employment, cost of living, social security and benefits, or other defined drivers); which population groups were targeted; and the expected timeframe over which impacts were likely to materialise, distinguishing between short-term, medium-term and longer-term impacts.

Based on these parameters, each budget line was assigned to an overall impact category: high, medium, low, no evidence of impact, or not taggable. These categories were defined using explicit criteria relating to scale, targeting, coverage, strength of evidence and the likelihood of achieving meaningful reductions in child poverty.

The pilot study was explicitly designed as a first step to test proof of concept rather than as a definitive assessment of the child poverty impact of the Scottish Budget. Its primary purpose was to assess whether tagging could be applied at scale across the full budget, and whether it could help identify a subset of spending lines with potentially high and direct impact on reducing child poverty.”

The pilot found a subset of budget lines which have a high and direct impact on reducing child poverty:

- Social security and household income support
- Income from employment and parental employability
- Early learning, childcare and early intervention
- Reducing school-related costs and supporting attainment pathways

[A table of the associated Scottish Government programmes](#) can be found in the pilot report.

Public Service Reform (PSR)

Although it can be argued that Scotland has been in a state of public service reform since (at least) 2010, notably following the publication of the [Christie Commission Report in 2011](#), there has been renewed focus with the launch of the Scottish Government's [Public Service Reform Strategy in June 2025](#). The PSR strategy includes 18 different workstreams which aim to remove barriers to reform, presented very much as a ‘theory of change’ approach setting out where the Government wants to get to, what success looks like, and how change will be delivered. The SPICe briefing, [Public Service Reform: an overview](#), sets this out in more detail.

The [aim of the PSR strategy](#) is to “deliver a system that improves lives, reduces inequality and is fiscally sustainable.” The strategy explains that this will be done by creating a public service system that will:

- “Be efficient and effective with the right-size delivery landscape.
- Better join up services and focus on helping people.
- Prioritise prevention.
- Empower people and communities to shape the services that matter to them.
- Be fiscally sustainable.”

The expectation is that by joining up services people will be able to get quicker, easier access to them. Additionally, by focusing on prevention, people will be able to live happier, healthier lives.

There is a particular focus on [preventative budgeting \(Workstream 6\)](#). The idea is to tackle the root cause of poor outcomes. The strategy highlights the [Tackling Child Poverty Delivery Plan](#) and the commitment to reduce the number of children living in poverty in Scotland to fewer than 10% by 2030.

There are, however, questions raised about whether efficiencies can be made without damaging services. The [Scottish Women’s Budget Group explains](#) that “this could increase unmet need, undermine preventative approaches and shift costs elsewhere in the system, including onto unpaid carers and other groups already experiencing inequalities.”

Women’s and children’s poverty

Women’s poverty and children’s poverty are closely connected, but they are not interchangeable. Official poverty statistics generally measure income at household level and assume that resources are shared equally within the household. They therefore do not fully capture women’s individual access to income, assets, or financial decision-making, including where resources are withheld through economic abuse. During an [inquiry on low income and debt, the Session 6 Social Justice and Social Security Committee found](#) that “women are also more likely to be in poverty, more so than men. Their experiences of poverty are directly tied to their experiences of the labour market, social security and by undertaking caring roles.”

The recent [Programme for Government 2026-2031](#) also addressed the connection between children’s and women’s poverty. In fact, the [Scottish Government’s delivery plan to tackle child poverty, Bringing Hope, Building Futures \(BHBF\)](#), “explicitly recognised that children’s poverty is inextricably linked to women’s poverty, with violence against women and girls often a driver of that”.

The latest published [Scottish Government poverty statistics](#) estimate that 21% of children were in relative poverty after housing costs in 2022-25.¹ This compares with 18% of working age adults and 13% of pensioners. Seventy-five percent of children in relative poverty lived in a household in which at least one person was in work. The [data](#) also shows that between 2022-25, of adults in relative poverty, 52% were female and 48% were male.

Risk is not evenly distributed. [The Scottish Government identifies six priority family types](#) at the higher risk of child poverty: lone-parent families; families with a mother aged under 25; families with a child under one; larger families, minority ethnic families; and families in which an adult or child is disabled. These categories overlap and are strongly gendered. In particular, [most lone parents are women](#), while women remain more likely to provide unpaid care. [Scotland's Carers update release: June 2026 estimates](#) that 17% of women aged 16 and over provided unpaid care, compared with 13% of men; the proportion rose to 27% among women aged 55-64. Women's labour-market outcomes are shaped by unpaid care, occupational segregation, low pay and access to suitable childcare. Women are more likely to adjust their hours or employment around care, which can reduce current earnings and longer-term pension wealth.

In the [SIIA 2026-27](#) the Scottish Government explains this connection:

“Child poverty is also closely linked to women's poverty and wider gender inequality. Women are more likely to be primary caregivers, to experience interrupted labour market participation, to undertake unpaid caring roles, and to be over-represented in lower-paid and insecure work. As a result, policies aimed at reducing child poverty can have significant effects on women's economic security, while poverty experienced by women often manifests through household and child-related outcomes.”

[Evidence submitted by Close the Gap for Scottish Government debate on expanding childcare argues](#) that availability, affordability and flexibility remain barriers to women entering or progressing in paid work, particularly for single parents, women working atypical hours, mothers of disabled children and racially minoritised women. It also notes that women comprise 96% of the early learning and childcare workforce, illustrating that investment in childcare affects women both as service users and as workers.

The [Programme for Government 2026-31](#) states that the Scottish Child Payment is forecast to keep 50,000 children out of relative poverty in 2026-27 and commits to increase the payment to £40 per week for eligible children under one during 2027-28. It also commits to phased expansion of childcare from nine months to the end of primary school to support parents to work. For scrutiny purposes, relevant issues include take-up, adequacy, eligibility, delivery times, interaction with reserved benefits, and whether provision is sufficiently flexible and accessible to improve women's employment options as well as reduce family costs.

¹ The 2022-25 estimates incorporate a change linking survey responses to administrative social security data. The Scottish Government advises caution when assessing trends because figures back to 2021-22 have been revised and further revisions are planned.

Violence against women and girls can both cause and deepen poverty. Economic abuse may restrict access to earnings, benefits, bank accounts or credit, create debt, and prevent a woman from leaving an abusive partner. [The Scottish Government's evidence review on child poverty notes](#) that leaving abuse can itself increase the risk of poverty and homelessness, and that survivors may become lone parents with reduced capacity to earn and experience continuing financial abuse, for example, through withheld child maintenance. It identifies timely financial help, specialist support and a whole-system response as important. The [Programme for Government](#) commits to continue the [Financially Included project](#) and to make the [Fund to Leave](#) permanent.

Public service reform could support women and children where it improves coordination across social security, employability, childcare, housing, health, education, money advice and specialist violence-against-women services. The proposed whole-family approaches may reduce the burden on women of navigating fragmented systems and repeatedly disclosing personal circumstances. However, efficiencies achieved through service withdrawal, tighter eligibility, digital-only access or greater reliance on unpaid care could transfer costs and risks to women and undermine prevention. Multi-year funding and workforce stability are also relevant to the availability and quality of local and third-sector provision.

Members may wish to use the AAAQ framework to scrutinise whether measures funded through the Budget are:

- 1. Available: sufficient childcare, advice, employability, housing and specialist support exists across Scotland, with stable capacity and funding;**
- 2. Accessible: support is affordable, geographically and digitally accessible, inclusive of disabled and minority ethnic women, compatible with caring and working patterns, and available without stigma or unsafe disclosure;**
- 3. Acceptable: services are rights-based, trauma-informed, culturally appropriate and designed with women and children, including people with lived experience of poverty; and**
- 4. Quality: services are delivered by appropriately trained and fairly paid staff, meet relevant standards and can demonstrate outcomes for income, costs, safety, employment and wellbeing.**

Members may also wish to explore:

- 5. The structural, financial and service-related barriers that increase women's risk of poverty.**
- 6. The relationship between women's individual economic security, household income and child poverty.**
- 7. The role of violence against women and girls, including economic abuse, in causing or worsening poverty.**

- 8. The programmes that deliver the strongest measurable outcomes for women experiencing or at risk of poverty.**
- 9. How Public Service Reform could be leveraged to address women's and children's poverty and any concerns about any potentially negative impacts of Public Service Reform.**
- 10. Where funding could be reallocated from within the Scottish Budget to support effective preventative measures addressing women's and child poverty.**
- 11. Whether the Strategic Integrated Impact Assessment and child-poverty budget-tagging pilot will improve understanding of the distributional impact of spending decisions.**
- 12. How effectively the Scottish Government applies a human rights budgeting approach to decisions affecting women and children.**

SPICe Briefing

Date: September 2026

Note: Committee briefing papers are provided by SPICe for the use of Scottish Parliament committees and clerking staff. They provide focused information or respond to specific questions or areas of interest to committees and are not intended to offer comprehensive coverage of a subject area.

The Scottish Parliament, Edinburgh, EH99 1SP www.parliament.scot

Annexe B: Stakeholders at the roundtable

Child Poverty Action Group Scotland

The [Child Poverty Action Group](#) (CPAG) is a charity focused on understanding and preventing child poverty. It is funded through a mix of individual donors, fundraisers, companies, and funders including the Scottish Government. It works in England, Wales, and Scotland. Recently, it undertook a research project entitled '[Strengthening Scottish Social Security](#)'. This project was funded by the Robertson trust.

Close the Gap

[Close the Gap](#) is a Scottish charity with a focus on women's participation in the labour market. It works with policymakers, companies, public sector bodies, and trade union reps. It is funded by The Scottish Government and The Robertson Trust. Recent work has included:

- [Briefing for Scottish Government Debate: Eradicating Child Poverty](#)
- [Briefing for Scottish Government debate: Programme for Government - An Economy Fit for the Future](#)
- [Excluded by Design: Research on disabled women's employment in Scotland | Summary Report](#)
- [Briefing for Scottish Government debate: Expanding Childcare](#)

One Parent Families Scotland

[One Parent Families Scotland](#) is a national organisation representing and supporting single-parent families in Scotland. It provides welfare-rights and money advice, employability and childcare support, family wellbeing services and crisis assistance. It also undertakes research and campaigns for policy changes intended to reduce poverty and remove the structural barriers experienced by single parents, the large majority of whom are women. Its funding comes from a mixture of Scottish Government and local-authority grants, charitable trusts, lottery and community funds, corporate and individual donations, and investment income.

Recent work has included:

- [Transforming Child Maintenance](#)
- [Single parents and energy costs](#)
- [Supporting single parents into good jobs](#)
- [Whole family support](#)

The Poverty Alliance

The [Poverty Alliance](#) is a national anti-poverty network. It brings together community organisations, charities, trade unions, researchers, faith groups and people with direct experience of poverty. Its work includes policy advocacy, research, campaigning, supporting community participation and delivering initiatives such as Challenge Poverty Week and Living Wage Scotland. Its overall aim is to influence policy and practice and build support for action to prevent and reduce poverty. Its income comes from a combination of Scottish Government funding, grants from charitable trusts and foundations, membership fees, commissioned research and project funding, and earned income from Living Wage accreditation and related activities.

Recent work has included:

- [Experiences of women in Scotland on low incomes during the cost-of-living crisis](#)
- [Child Maintenance](#): Research on experiences of child maintenance during the cost-of-living crisis in 2023
- [Pathways to Progress](#): The project aims to work with social care employers on identifying, developing, testing and embedding changes at an organisational level to improve job standards to reduce in-work poverty

The Scottish Women's Convention

The [Scottish Women's Convention](#) is a national organisation established to ensure that women's experiences and views are represented in Scottish policymaking. It engages women through surveys, conferences, roadshows and round-table discussions, then presents the evidence gathered to the Scottish Government, the Scottish Parliament and other decision-makers. It has a particular focus on reaching women from different backgrounds and communities whose voices may otherwise be underrepresented. SWC is primarily funded through the Scottish Government's Equality and Human Rights Fund, administered by Inspiring Scotland.

Recent work has included:

- [Scottish Women's Convention response to the Scottish Parliament's Call for Views on Scotland's Public Sector Reform: Pre-Budget Scrutiny 2027-28](#)
- [Women's Priorities for 2026/27 Programme for Government](#)
- [Impact of Poverty on Women 2024](#)

Scottish Women's Budget Group

The [Scottish Women's Budget Group](#) is a charity specialising in gender-responsive budgeting. It examines how taxation, public spending and economic policy affect women and men differently. Its activities include research, budget analysis, parliamentary engagement, training for councils and public bodies, and supporting

women to participate in national and local budget processes. SWBG receives funding from a mixture of government-backed equality funding, charitable foundations, commissioned research and consultancy or training work.

Recent work has included:

- [Analysis of the Scottish Budget 2026-2027 Equality Considerations](#)
- [Pre-budget scrutiny 2027-28: how can the Scottish Budget best advance public service reform?](#)
- [Pre-budget scrutiny 2027-28: the affordability and sustainability of Scotland's tax and spending plans](#)