

Equalities, Human Rights and Civil Justice Committee

Thursday 8 October 2026

7th 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."

Oral evidence

4. At this meeting the Committee will take evidence from:
 - The Minister for Equalities and International Development; and
 - The Cabinet Secretary for Public Service Reform
5. At its previous meeting on 1 October the Committee took oral evidence in a roundtable format from six stakeholder organisations. Key issues explored in that discussion will help inform evidence-taking at this meeting. The [meeting papers and official report of the previous meeting](#) are available online.
6. The Scottish Human Rights Commission was unavailable to attend the previous week's evidence session but instead provided [a written submission](#) to help inform the Committee's scrutiny.
7. Further information on key themes expected to arise in evidence can be found in the SPICe briefing which is attached as an annexe.
8. A further [written briefing](#) was received from Engender although the timing of receipt meant it was not possible for this to be reflected in the SPICe paper.

Next steps

9. The Committee expects to report its findings to the Scottish Government in late October.

Conclusion

10. The Committee is invited to consider the information provided in this paper in its evidence-taking on women's poverty from the Minister for Equalities and International Development and the Cabinet Secretary for Public Service Reform.

Clerks to the Committee
October 2026

Annexe A



Pre-Budget Scrutiny 2027-28: Scottish Government Ministerial joint session

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. Last week the Committee held a roundtable for stakeholders.

The purpose of this session is to gather evidence to inform the Committee's recommendations for how the Scottish Government should spend money in the coming year.

This paper provides a summary of last week's evidence session, an overview of women's and children's poverty, and information on Public Service Reform and other relevant policies and strategies.

This paper is an expansion on last week's so members may wish to review [last week's paper](#) for background information on the Scottish budget process, previous pre-budget scrutiny, AAAQ framework, human rights budgeting, and/or information on last week's stakeholders.

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 \(BHSF\)](#), "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 a 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 continuing financial abuse, including 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.

Public Service Reform (PSR)

Background

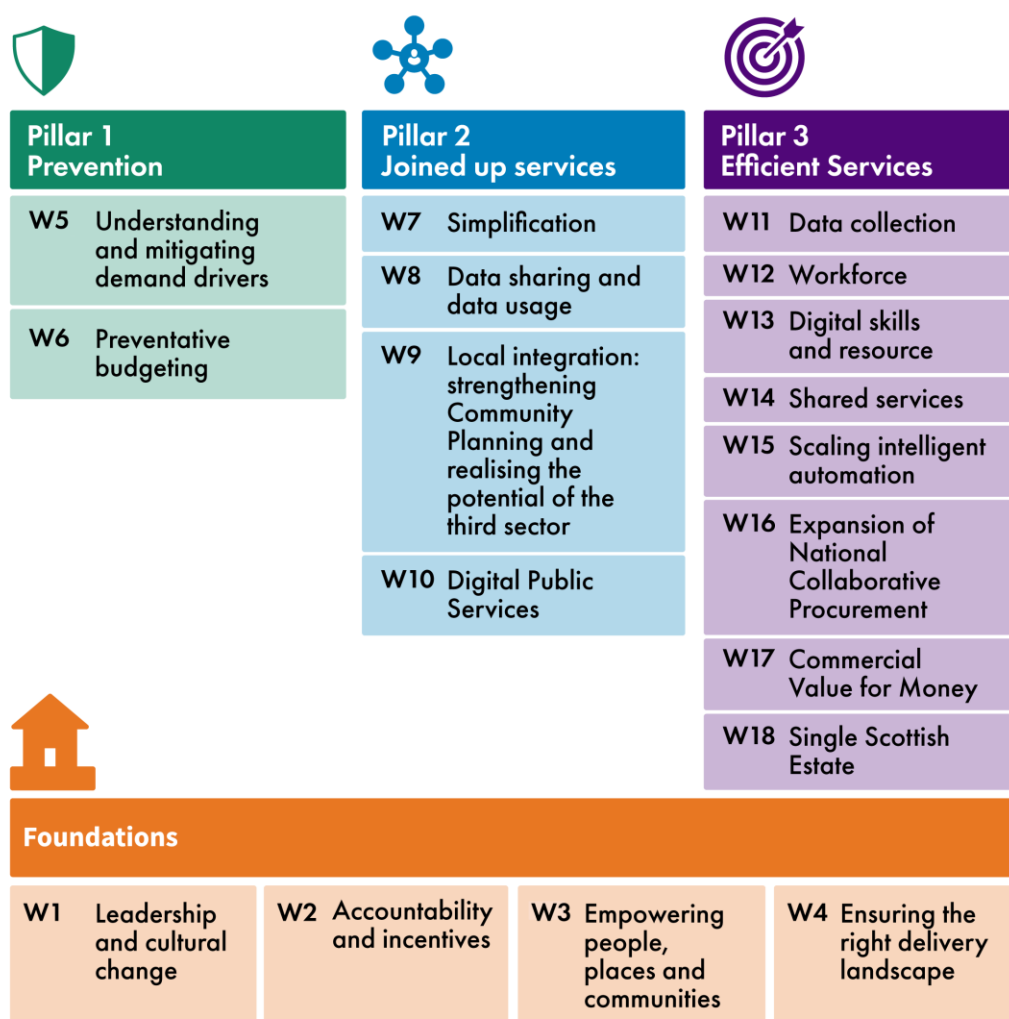
The current reform programme builds on the [2011 Christie Commission report](#), which argued that rising demand, inequality and constrained public finances required services to be organised around four connected principles: people and communities; partnership and integration; prevention; and improved performance and efficiency. Fifteen years later, the [SPICe overview of public service reform](#) notes that these principles remain central, while the fiscal and demographic pressures identified by Christie have intensified.

The Scottish Government published [Scotland's Public Service Reform Strategy: Delivering for Scotland](#) in June 2025. The strategy acknowledges that Christie's vision has not been delivered to its full potential. Following the May 2026 election, the Scottish Government [appointed a Cabinet Secretary for Public Service Reform](#) and the Parliament established a [Public Service Reform Committee](#), giving the agenda a more explicit ministerial and parliamentary focus.

How the strategy is structured

The strategy's stated aim is to "deliver a system that improves lives, reduces inequality and is fiscally sustainable". It identifies systemic barriers including fragmented services, short-term and siloed budgets, inconsistent cost and performance data, barriers to data sharing, structural complexity and accountability arrangements that do not sufficiently support joint working. The [18 workstreams](#) are organised around three pillars: prevention; joined-up services; and efficient services. Four foundations cover leadership and culture, accountability and incentives, empowerment of people and places, and the delivery landscape.

Figure 1: the 18 workstreams of the Public Service Reform Strategy



Source: Scottish Government [Scotland's Public Service Reform Strategy: Delivering for Scotland \(2025\)](#)

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

Prevention and preventative budgeting

Prevention means intervening early to stop problems arising or escalating and thereby reduce later use of acute or crisis services. The strategy states that effective preventative interventions have a median return on investment of more than 14:1, although returns may arise over long periods and in a different service or portfolio from the original investment.

The document's illustrative modelling projects the whole-system public spending cost of poverty could reach £11.1 billion by 2035-36. It estimates that reducing poverty by a quarter could avoid £2.9 billion of public spending by that point. It does not provide gendered analysis. These are modelled estimates rather than cashable savings

available immediately to the Budget. [The strategy's prevention commitments](#) state that preventative and acute or crisis spending should be tracked over time.

Workstream 6 recognises that annual, portfolio-based budgeting can make prevention difficult because an organisation must continue meeting current demand while funding earlier intervention, and the resulting benefit may accrue elsewhere. Commitments include redesigning how preventative spending is identified and monitored, enabling resources to move across portfolios and organisations, and developing an Invest to Save Fund. 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.

Public Service Reform Committee pre-budget scrutiny

As [part of its pre-budget scrutiny](#), the Public Service Reform Committee [ran a call for views](#) asking how the Scottish Budget could best advance public service reform. Responses to the call for views raised concerns about whether efficiencies can be made without damaging services or disproportionate gendered effects.

[Child Poverty Action Group \(CPAG\) in Scotland](#) described reductions in the capacity of public services relied on by low-income families as a potential false economy. It argued that workforce reductions must not weaken social security, childcare or employability support, and that staffing at Social Security Scotland should be sufficient to avoid delays in applications and appeals. CPAG also said the distinction between frontline and non-frontline roles lacked clarity, because administrative capacity supports frontline delivery, and called for all planned efficiencies to be assessed for their impact on the statutory child poverty.

The [Scottish Women's Budget Group \(SWBG\)](#) questioned whether further efficiencies are realistic without service reductions. It cited pressures facing Integration Joint Boards, including rising and more complex need, unmet demand, workforce pressures and reliance on non-recurring savings. SWBG argued that apparent savings can increase unmet need, weaken prevention and transfer costs elsewhere, particularly to unpaid carers. It called for reform to be co-designed with service users, carers and the workforce, and for assessments to consider longer-term effects on health, care needs and inequality rather than only short-term financial savings.

SWBG also highlighted the gendered implications of workforce and service reductions. It noted that women are more likely to work in the public sector, use public services and provide unpaid care. It argued that cuts can therefore affect women simultaneously through employment, service access and additional unpaid work. SWBG said reductions in back-office capacity could transfer administrative work to frontline staff and reduce time available for service delivery.

Additionally, it highlighted that preventative spending can come under pressure as public bodies prioritise meeting their statutory obligations. It recommended embedding gender budget analysis, linking spending to intended outcomes for each budget line, and reporting the implications of efficiencies for equality and service.

The [Scottish Women's Convention \(SWC\)](#) similarly argued that savings are sustainable only where they improve how services operate rather than restrict access or move costs elsewhere. It highlighted coordinated working, improved digital systems and prevention as possible sources of better value, but warned that social-care reductions could increase unpaid care and pressure on NHS services.

SWC called for clearer annual reporting of the amount saved, whether savings are recurring, how they were achieved, effects on services and the workforce, and whether costs had been transferred. It also supported multi-year funding, workforce planning and protection of preventative services.

The evidence therefore raises a central question for the 2027-28 Budget: whether claimed efficiencies represent genuine improvements in productivity and outcomes, or reductions that displace costs onto other public bodies, the third sector, families and unpaid carers. Organisations argued that the Budget should identify the baseline, implementation costs, whether savings are recurring, effects on service access and quality, equality impacts, and the outcomes expected from any reinvestment.

Summary of the pre-budget scrutiny 2027-28: stakeholder roundtable session

Last week the Committee held a roundtable for third-sector stakeholders: Child Poverty Action Group (CPAG) in Scotland, Close the Gap, One Parent Families Scotland, The Poverty Alliance, The Scottish Women's Convention, and Scottish Women's Budget Group. The stakeholders discussed a variety of devolved and reserved issues surrounding women's poverty. The Scottish Human Rights Commission did not attend the roundtable but [submitted written evidence](#). Evidence from this submission and the stakeholder discussion is included in the summary below. The information in this section has been presented as it was in the discussion and has not been verified by SPICe.

Devolved themes

These are the strongest areas for scrutiny because they fall within devolved responsibilities and can be influenced through the Scottish Budget. Members may therefore wish to focus on how the Scottish Government can use its existing powers and spending decisions to address women's poverty as a distinct issue, while recognising its close relationship with child poverty.

Public service reform and preventative services

- Participants welcomed the recognition of prevention, social security and child poverty within Public Service Reform, but were concerned that reform could operate principally as cost reduction. They called for spending and savings proposals to be stress-tested for their effects on women's and children's poverty.
- Cuts to local services may transfer demand to already stretched third-sector organisations or increase unpaid care, rather than produce genuine system-

wide savings. Participants cautioned that women and children should not bear the cost of efficiencies.

- Preventative work requires stable, long-term funding even where benefits take time to materialise. Specialist women's services and community organisations were described as providing trusted access and expertise, but some were reported to be underfunded or closing.
- Geographical access was a concern. Rural women may face higher transport and energy costs, limited childcare and fewer local or face-to-face services.

Gender-responsive and child-poverty budgeting

- Participants welcomed the Scottish Government's budget-tagging work, but questioned whether it influenced allocations or was applied after decisions had been taken. They asked what the Government had changed in response to the previous pilots.
- Concerns included the quality and consistency of analysis across budget documents. One example cited was an assessment that treated social care as neutral in relation to sex, which participants considered difficult to reconcile with the gendered workforce and pattern of unpaid care.
- Participants called for stronger gender competence, specialist training and continuing support for officials. They also highlighted gaps in intersectional data and questioned who undertakes gender analysis and what expertise they hold.
- They argued that gender analysis should complement, rather than be replaced by, child-poverty analysis. The Budget should show transparently how evidence changed decisions and how it connects to the National Performance Framework.
- Participation should be co-designed, deliberative and trauma-informed. Participants warned that asking people to recount difficult experiences without demonstrating influence can become tokenistic or retraumatising. Bespoke gender-budgeting training for the Committee was suggested.

Employability, fair work and economic policy

- Participants emphasised genuine choice. Women should be able to enter good-quality employment, reduce hours or provide care without being forced into a decision by unaffordable childcare, inflexible work or inadequate income.
- Suggested devolved levers included employability support, public procurement, community wealth building, Fair Work conditions and support for flexible and lone-parent-positive workplaces.
- Participants argued that childcare and social care should be recognised within economic policymaking as productive infrastructure and potential priority sectors, rather than viewed only as costs.

Council tax, public debt and debt advice

- Council tax and council tax debt were presented as gendered issues, both because of their distributional effects and because council tax helps fund local services on which women are more likely to rely. Participants questioned whether recent rises had been subject to adequate gender impact assessment.
- Women may experience coerced debt and economic abuse, including debt created in their name by a perpetrator. Participants linked this to poverty, housing insecurity and difficulties leaving abuse.
- People may delay seeking debt advice because of stigma or limited awareness of free support. Participants called for earlier advice in trusted settings such as schools, childcare providers and community organisations, alongside face-to-face provision for people in crisis.
- A “no wrong door” approach and better data sharing were proposed, including making a claim for one entitlement triggering consideration of eligibility for a Council Tax Reduction. Concerns were also raised about rapid escalation to sheriff officers and the effect of additional recovery fees.
- Participants reported a relationship between unmanageable debt and poor mental health, and said childcare debt can expose parents to repeated contact with creditors when dropping off or collecting children.

Scottish social security and a Minimum Income Guarantee

- Participants supported a [Minimum Income Guarantee](#) as a means of improving income security, including for unpaid carers, but stressed that it should combine an income floor with access to services such as childcare and social care.
- A targeted pilot for unpaid carers was suggested. Participants also called for a clear pathway and phasing, including action deliverable within the current parliamentary term.
- Gender and intersectional analysis was considered necessary to avoid unintended consequences. A concern was raised that poorly designed income support could reduce women’s labour-market participation rather than expand their choices.
- Participants highlighted stigma around claiming benefits, particularly for young mothers, and argued for a more human-rights-based system. They also raised underclaiming among older women and the effect of caring responsibilities and lower lifetime earnings on poverty in later life.

Childcare and early learning

- Affordability, availability and flexibility were described as major barriers to employment. One example concerned a woman spending around one third of her wages on childcare and travelling four hours a day to work. Participants

said some women question whether paid work is financially worthwhile once childcare, travel and other rising costs are taken into account.

- Participants reported increasing childcare debt. They linked this to gaps before funded provision begins and to Universal Credit meeting only part of eligible childcare costs. Lone parents face particular pressure because they are both the sole earner and sole carer.
- The 1,140 funded hours may not align with full-time work or atypical hours. Participants suggested more targeted support for low-income families and consideration of children under one, young parents, disabled parents or children, and families with multiple births.
- Childcare was described as essential economic infrastructure rather than simply expenditure. Concerns were raised about recruitment, retention, low pay and inconsistent conditions across local authority and other providers. Participants argued for a coherent workforce strategy rather than piecemeal measures.

Third-sector, community and social-care provision

- Participants sought fairer and longer-term funding for third-sector and community organisations, together with stronger partnership arrangements between statutory and third-sector bodies.
- Community settings, including centres offering early-years and after-school activities, can enable parents to work and reduce isolation. Participants cautioned that withdrawing such provision can have wider employment and poverty effects that are not captured as service savings.
- Care was described as skilled but undervalued work. Participants linked low pay and poor conditions in childcare and social care to the predominance of women in those sectors and argued that investment would support service quality, workforce stability and local economies.
- Participants also raised the importance of respite for unpaid carers and of recognising the continuing caring responsibilities of older women.

Reserved themes

Participants also raised several matters reserved to the UK Government. As these fall outside the direct scope of the Scottish Government, Members may wish to focus scrutiny on the devolved issues identified above, where Scottish Government spending decisions can have a more direct effect.

Universal Credit and reserved social security

- Participants said gaps in Universal Credit childcare support can contribute to debt and restrict women's choices. They called for Scottish mitigation alongside reform of reserved benefits.

Child maintenance

- Participants said weaknesses in the Child Maintenance Service and non-payment disproportionately affect women, contributing to economic abuse and debt; they claimed that receiving unpaid maintenance could lift around 20,000 children out of poverty, although this figure is unverified, and called for UK reform alongside Scottish-funded advice and poverty mitigation.

Employment law and parental leave

- Participants said inadequate and inflexible parental leave, low statutory pay and workplace cultures reinforce women's caring responsibilities. They supported stronger paternity provision, flexible working and workplace support, using devolved Fair Work, procurement and funding levers where possible.

State pensions and reserved pension policy

- Participants said older women are at greater risk of poverty because of the gender pension gap, lower lifetime earnings and time out of paid work for care. State Pension policy is reserved, while devolved services and benefits may mitigate some effects and support take-up of entitlements.

Cross-cutting scrutiny themes

Where a principal lever is reserved, participants' evidence suggests that scrutiny could distinguish between the change the Scottish Government is seeking from the UK Government and the mitigation it proposes to fund through devolved benefits, services, procurement or local government. **Across both categories, the recurring test was whether policy gives women genuine choices through adequate income, affordable care, good work and accessible services.**

Equality and budget frameworks

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 it 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.

Members may wish to explore:

Women's poverty and spending priorities

- 1. Whether women's poverty is sufficiently visible as a distinct cross-government priority, rather than being addressed principally through child-poverty policy, and how women's individual economic security will inform future spending decisions.**
- 2. Which existing services and interventions are considered most effective in preventing or reducing women's poverty, and whether the evidence supports protecting, expanding or redesigning provision.**
- 3. The response to evidence that childcare remains unaffordable, inflexible or unavailable for some families, and the case for treating childcare and social care as economic infrastructure supporting women's employment and economic security.**

Public Service Reform, efficiencies and prevention

- 4. How Public Service Reform proposals will be assessed for their effects on women, including the cumulative impact of workforce reductions, service changes and the loss of local or face-to-face provision.**
- 5. How genuine efficiencies will be distinguished from service reductions or displaced costs, particularly where savings increase unmet need or transfer demand to other public services, third-sector organisations, families or unpaid carers.**
- 6. The tension between the commitment to prevention and the financial pressures facing preventative services, including how resources can be moved upstream while public bodies continue to meet existing statutory and crisis demand.**
- 7. How preventative spending will be defined, measured and tracked, including the role of the Invest to Save Fund and how the Scottish Government will guard against existing expenditure simply being relabelled.**

Funding and delivery of services

- 8. Whether current funding arrangements adequately support specialist women's organisations, community services and other third-sector providers, particularly given calls for multi-year and full-cost funding.**
- 9. The response to concerns about council tax debt, childcare debt, coerced debt and economic abuse, including the scope for earlier advice, more proportionate recovery and a "no wrong door" approach to financial support.**

Equality analysis, evidence and accountability

- 10. Whether the Strategic Integrated Impact Assessment, gender-budgeting work and child-poverty budget-tagging pilot are influencing decisions early enough, including examples of policies or spending proposals changed because of equality analysis.**
- 11. The quality and credibility of gender and intersectional analysis across government, including whether officials have sufficient expertise and how assessments that appear inconsistent with evidence will be addressed.**

SPICe Briefing October 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