Equalities, Human Rights and Civil Justice Committee Tuesday 25 February 2025 5th Meeting, 2025 (Session 6)



Budget Scrutiny 2025-26: Post-Budget Ministerial Evidence

Introduction

For the 2025-26 period, the Committee focused its work on Budget transparency. The Committee was particularly interested in transparency in the context of human rights budgeting, and the role of National Outcomes in supporting transparent and data-driven decision-making and mainstreaming equalities across portfolios.

The Committee's scrutiny also explored the Scottish Government's progress on implementing the recommendations made by the Equalities and Human Rights Budget Advisory Group (EHRBAG) in 2021.

The Scottish Government published its Budget 2025-26 on 4 December, and the Committee <u>received a response from the Minister for Equalities</u> to its recommendations on 5 December 2024. <u>SPICe's post-Budget analysis highlighted changes to the Equality and Fairer Budget Scotland Statement (EFBSS)</u> and gave an overview of the Budget from a human rights budgeting perspective.

The Committee agreed to hold this post-budget evidence session with the Minister for Equalities, Kaukab Stewart. The Minister will be accompanied by officials Nick Bland (Deputy Director Mainstreaming and Inclusion) and Matt Elsby (Deputy Director Fiscal Policy and Constitution).

This evidence session provides an opportunity to understand how equalities considerations were used in making decisions on this year's budget. It will also be an opportunity to reflect on last year's work on transparency and build toward this year's work on accountability.

Members have expressed an interest in looking at the budget from a cross cutting equalities perspective with a particular interest around issues in relation to rurality, which has been reflected in suggested lines of questioning.

To support evidence-taking, the Committee wrote to key stakeholders to ask for written evidence in advance of this session.

This paper summarises key points from SPICe analysis of the Scottish Budget 2025-26, the Minister's response to the Committee's pre-budget letter, and themes arising in post-budget written evidence.

The Equality, Inclusion and Human Rights Budget

As noted in previous research papers, the Equality, Inclusion and Human Rights Budget itself is a relatively small budget, with little detail and disaggregation. For that reason, SPICe post-Budget research did not focus on the budget lines, rather on the detail provided in the Equality and Fairer Scotland Budget Statement. However, for context, detail on the changing budget lines is set out here.

In recent years the equalities budget has gone from roughly £20m in 2017-18 to £5m in 2024-25, though some of this was a result of reprofiling (moving funding from one area of spend to another). The proposed budget for 2025-26 is close to £59 million.

This funding is often targeted towards specific programmes and activity, and in 2024-25 this was broken down into Delivery & Mainstreaming, Equality & Inclusion, and Human Rights Policy, along with Migration Strategy which had been reprofiled from the International and European Relations budget (within the former Constitution, External Affairs and Culture portfolio). The headings for these budget lines and specific focus tends to change year to year, and there are changes again in 2025-26, with "Inclusion" moving from sitting alongside Equalities to the Mainstreaming line. These changes appear to be largely superficial.

The table below shows that the Real Terms (2024-25 figures) increase in allocation between 2024-25 and 2025-26 for the Equalities, Inclusion and Human Rights budget is £4.76 million, or 2.1%, which is a similar overall real terms increase to that seen in the previous budget.

Equality, Inclusion and Human Rights budget, from 2025-26 Level 4 figures

Budget Line	2024-25	2025-26	Cash change	2025-26 (real terms)	Real terms change(£m)	Real terms change %
Mainstreaming and inclusion	9.72	9.75	0.03	9.52	-0.20	-2.1%
Equalities	38.04	42.10	4.06	41.12	3.08	7.5%
Human Rights	1.94	3.31	1.36	3.23	1.28	39.8%
Migration Strategy	3.08	3.76	0.68	3.67	0.59	16.2%
Total - Equality, Inclusion and Human Rights, Level 2	52.78	58.92	6.14	57.55	4.76	2.1%

Within the table, explanations are given for the purpose of each fund, and for changes year on year. The budget line descriptors have not changed, but explanations are given for the sizeable changes in the Human Rights and Migration Strategy lines. These are:

- Human Rights While the percentage increase may look significant, the resource investment is minimal and required to deliver commitments made by Ministers.
- Migration Strategy Budget increased to fund population and migration commitments, such as the new Talent Attraction and Migration Service and visa pilot schemes.

The complication in analysing the Equalities budget lines is that spend contributing to the Scottish Government's aim of reducing inequality is mainstreamed across all portfolios. For example, funding related to the pupil attainment fund, housing payments, employment initiatives and social security will all contribute to these aims but are included in other portfolios rather than Equalities.

This is where the Equality and Fairer Scotland Statement comes in – this is intended to demonstrate across all portfolios how spending decisions have contributed to equalities and human rights aspirations. SPICe, along with previous committee witnesses have, however, highlighted that the detail in the statement is rarely linked clearly to spending decisions and that it is not possible to gain a holistic picture of the Scottish Government's investment in tackling inequalities.

SPICe post-Budget analysis

SPICe published analysis on the Scottish Budget on 6 December 2024 which looked at both the reflection of human rights principles in the Budget, and the detail provided within the Equality and Fairer Scotland Budget Statement (EFBSS).

This section does not repeat the analysis in full, rather it gives the overall picture presented in the Executive Summary of the briefing and highlights key points which may be of interest to the Committee.

The overall picture from analysis explains:

The evidence of the Scottish Government's stated commitment towards a human rights budgeting approach is limited, with considerable barriers to transparency and a lack of public consultation. Whilst the Equality and Fairer Scotland Budget Statement has undergone a sleek makeover and is now less repetitive and a better illustration of a mainstreamed approach, it appears that existing approaches are being heralded as 'new'. The long-awaited findings of the OECD-supported Gender Budgeting Pilot have been published alongside the Budget, but this highlights the challenges of a siloed approach to budget-setting and concludes that there is a lack of strategic over-arching gender goals. The additional detail in the Distributional Analysis is useful in understanding policy impacts by income quintile, however there is still little detail on the impact of spending decisions on non-poverty related inequality.

Key additional points include:

- The result of <u>SPICe cross-committee analysis of pre-Budget reports and letters</u> suggested that key themes haven't changed, but the focus on accountability had grown, as had a sense of frustration coming from committees.
- The approach previously recommended by the Committee and adopted by the Government of using the three principles of Human Rights Budgeting as a structure within the EFBSS has been abandoned.
- There were some instances of the Government highlighting where it had taken on board committee recommendations, but for the most part language was vague. A later <u>SPICe blog looked at responses to committees in more</u> <u>detail</u> and concluded that the evidence of both the impact of committees on the Budget, and the action that committees are looking for, is lacking. This sentiment was reflected by several conveners during the committee budget debate.
- There were transparency issues relating to the baseline Budget figures used (this had been requested by stakeholders but the challenge in comparing figures was unforeseen). The limited level of detail on data underpinning decisions, an issue often raised by stakeholders, remains lacking.
- There was no clear evidenced use of engagement or participation by the Scottish Government during the Budget process.
- There have been some structural changes to the EFBSS which make it more
 accessible. The new approach sets out the responsibilities of each portfolio,
 whilst complementing a more holistic and mainstreamed view of
 demonstrating the Scottish Government's top-level approach to reducing
 inequalities.
- The case studies introduced last year have been rebranded but are largely unchanged. The addition is detail on allocation changes, though these compare outturn to budget figures which is problematic and creates little read across to main budget documents. For instance, the case study on Drug and Alcohol policy suggests a modest spending increase, when the Level 4 budget document suggests a modest considerable spending cut. Explanations for spending cuts are still missing.
- The 'new' Distributional Analysis expands on the tax policy analysis from the previous year, but its focus on poverty alone fails to account for any protected characteristics beyond age.

Equality and Human Rights Budget Advisory Group

Heavily connected to improvements to the EFBSS is the Equality and Human Rights Budget Advisory Group (EHRBAG) which, in July 2021, published its recommendations for equality and human rights budgeting in the Parliamentary session 2021-2026. It has now been over a year since the Scottish Government published its response.

As a reminder, the Government made the following commitments:

For the 2025-26 Budget:

- Undertake a review of the Scottish Government in-year budget revisions to identify improvements to reporting on potential impacts addressing inequalities. The findings from this review will be discussed with EHRBAG.
- Undertake a structured review of the 2024-25 EFSBS and discuss the findings with EHRBAG with a view to identifying and agreeing improvements for the 2025-26 process.

It is unclear what role EHRBAG have played in advising on updates to the EFBS, however EHRBAG minutes are made public, and SPICe notes that there was some initial discussion of the EFBSS at its January meeting in advance of a more substantive discussion in February.

The Minister shared a <u>written update on progress against EHRBAG</u> <u>recommendations with the Committee on 19 February</u>. This details milestones met, but gives little substantive detail on how recommendations have been actioned and how these relate to changes to budget processes and documents.

Committee recommendations and Scottish Government response

The Committee <u>wrote to the Minister for Equalities on 20 November 2024</u> with its pre-Budget findings and recommendations in advance of the Scottish Budget 2025-26.

The Minister responded, following the publication of the Budget, on 4 December 2024.

This section outlines the Committee's recommendations, and summarises the Minister's response to each in the corresponding bullet point.

Transparency

The Committee recommend that the Scottish Government set out how it will ensure improvements are made to embedding the principles of human rights budgeting into emergency or mid-year budget processes.

 The Minister focused on the use of impact assessment to demonstrate a commitment to human rights budgeting. She gave examples of publishing inyear assessments and the EQIA which was published following the September fiscal statement. She explained that the aim is to publish impact assessments as soon as possible after documents are laid.

The Committee would expect, should mid-year budget revisions be made again, that full and detailed equality impact assessments are used in a clear and transparent manner to inform decision-making. The Committee would welcome further clarity from the Scottish Government on the EQIA process which can specifically demonstrate where the evidence has been used to inform a decision rather than being used retrospectively and how it is used across all budget decision making.

 The Minister implied that the timing of the September fiscal statement was a challenge. She explained that measures within the statement were assessed for their impact by portfolio, which was followed by an overall assessment. Advice was then given to Ministers on potential impacts before decisions were made. The delay in publication was down to a process to ensure that the information provided to the public was quality assured, accurate and easily understandable.

The Committee would welcome an update on the gender budgeting pilot.

 The Minister gave an overview of the Pilot process and findings, as per the report (already detailed in this briefing within SPICe analysis).

The Committee would welcome clarity on the use by the Scottish Government of the qualitative data collected by other bodies, such as third sector and research organisations, and their role in providing the Scottish Government with this data.

 The Minister explained that she would expect this to be captured through policy research and ongoing discussions between policy officials and stakeholders.

Participation

The Committee is of the view that there needs to be better mechanisms for those with lived experience to feed into the budget process. This would enable the Scottish Government to be fully cognisant of all potential equalities impacts and avoid viewing protected characteristics in isolation. The Minister referenced new analytical resource in her opening statement. The Committee would welcome further detail on this from the Scottish Government, particularly on how it is supporting analysts and decision-makers to use and apply both quantitative and qualitative equalities and intersectional data.

The Minister links Participation to the accessibility of documentation. She
draws attention to the expanded Distributional Analysis and how the
enhanced analytical capacity she flagged to the Committee when giving
evidence on 5 November supports this. She does note, however, that
modelling is dependent on population surveys and that small sample sizes
remain an issue when trying to consider the intersection of certain
characteristics.

The Committee recommends that the Scottish Government explores how it can provide documents, including Your Scotland, Your Finances and those covering the data used to inform decision making, in advance of the Budget to support participation and scrutiny.

• The Minister references the EFBSS and other documents accompanying the Budget, and explains that the data used in decision making is widely published. She highlights the updates to the format and publication schedule of Your Scotland, Your Finances, which is now presented as a Citizens Budget. She explains that the Scottish Government is giving careful consideration to how it can improve public participation with the Scottish Budget.

The Committee has noted from evidence that it would be helpful to see more clearly where inequality and lived experience has been the starting point for policy development and spending decisions, with policy build from the ground up rather than using individuals purely as consultees. We ask that the Scottish Government provide examples of where this approach has been used.

 The Minister references dementia strategy and hate crime examples of where this has been done, and explains that this builds on longer term approaches to inequality and lived experience such as The Promise and Social Security Scotland's Client and Experience Panels.

Accountability

The Committee heard that there is a lack of policy coherence between documents and asks the Scottish Government to demonstrate where there is coherence. Reference to individual examples would be helpful.

 The Minister explained that the Scottish Government was consulting on the Equality and Human Rights Mainstreaming Strategy "which will establish a framework to support consistent integration of equality and human rights in all that we do". She also explains the approach taken in EFBSS which includes detail on impacts for each protected characteristic with evidence presented across five areas of life (broadly mirroring NPF indicators).

The Committee notes the Ministers commitment to working with ministerial colleagues to embed Equalities and Human Rights and would welcome further clarity on how this process is being taken forward and how any evidence will be used. The Committee would like to see from the Scottish Government's response where this new approach has had an impact.

 The Minister gave a reminder of ministerial workshop approach, and spoke about meeting with the Cabinet Secretary for Finance about improving the budget process. She also spoke about her role in reminding ministerial colleagues about their PSED duties and engaging with them to encourage them to better consider equality and human rights earlier in policy creation and decision making.

It would be helpful for the Committee to understand how this change in the Minister's role has arisen and if this was informed by her work as Convener of the EHRCJ Committee.

The Minister explained that her approach was informed by learning and experience gained throughout her career, including her time as Committee Convener. Her response suggests that this is an approach driven by personal beliefs and commitment, facilitated by support from the Cabinet Secretary for Social Justice. She highlights that her leadership approach extends beyond Ministerial colleague and that she was increasing engagement with non-government duty bearers.

The Committee notes that Scotland's open budget score has improved but that there are areas in which its score has fallen, and where recommendations from have not been acted upon. The Committee is keen to ensure the Scottish Government makes

certain Scotland keeps pace with international standards and does not backslide further on those areas.

 The Minister welcomed and referenced the findings of the Open Budget Survey and highlighted improvements made around transparency but acknowledged that there was more to be done. She drew the Committees attention to the action plan from EHRBAG and the Scottish Government's continued work with the group on implementation.

The Committee recommends that the Scottish Government consider whether the structure of the budget process, particularly the removal of the Draft Budget stage, has created barriers to participation and accountability, and consider how any barriers might be addressed to maintain the Scottish Government's Open Budget commitment.

 The Minister set out current and future work on improving the budget process and suggested that an assessment of feasibility of moving to a two-step process may happen. [SPICe note – with regards to Budget process, it is worth highlighting that the Finance and Public Administration Committee recently launched an inquiry into the Scottish Budget process in practice].

Written submissions

The Committee issued a targeted call for evidence in advance of this session and has received written submissions from:

- Audit Scotland
- Coalition for Racial Equality and Rights (CRER)
- The Scottish Women's' Budget Group (SWBG)
- A joint submission from the Equality Network, Inclusion Scotland and CEMVO Scotland (referred to as "the joint submission" through this summary)

In addition, the Scottish Human Rights Commission (SHRC) wrote to the Committee to highlight key points from its <u>Budget 2025-26 Review: Human Rights Analysis</u>.

A thematic summary of the submissions is provided below.

The EFBSS

SWBG suggests that despite the Scottish Government's outlined actions in response to the EHRBAG recommendations, "from the information published it remains difficult to see any step change in the use and quality of analysis". It showed disappointment at the removal from the EFBSS of the portfolio breakdown by protected characteristic, and suggests that combined with a lack of links to EQIAs this change makes it harder to hold portfolio areas to account for how they have used equality data in decision-making. **CRER** echoed this, suggesting there was little improvement from the approach taken in previous years.

On the case study approach, **SWBG** highlights that case studies used have increased or maintained funding, and that they fail to demonstrate how equality data has been used in the decision-making process. **CRER** suggests that these case

studies are "extremely limited and selectively included to provide brief validation of key aspects of the budget".

As has been highlighted in the past, the information in the EFBSS remains high level and fails to take an intersectional analysis approach. **SWBG** explains "The way in which information is gathered for the budget papers and the EFSBS builds in a siloed approach to both portfolio areas and protected characteristics.". It suggests that one concrete step that could improve access to information would be to link to the relevant EQIAs used in the decision-making process. **SWBG** provided four examples of policy areas where information on equalities consideration is lacking – Scottish Welfare Fund, Maternal health funds, Carer Support Payments and Housing and Homelessness.

CRER suggests that an EQIA should be carried out for each Scottish Budget "to demonstrate how its budgetary decision making has paid due regard to the three needs of the general equality duty with regard to each affected protected characteristic group" and that in its current form, the EFBSS does not fulfil this obligation. It suggests that "failing to adequately Equality Impact Assess budget decisions opens up the possibility that these could be challenged through judicial review". It argued that a lack of robust approach to assessing equality impact makes the overarching, high level discussion of equality and human rights in the budget "largely meaningless". It gives the lack of improved outcomes for Black and minority ethnic families despite increases in anti-poverty spending as an example where robust data and targeted action is needed.

Audit Scotland highlights that "the Welsh Government publishes a Strategic Integrated Impact Assessment as part of its annual budget. In 2024/25, this included an analysis of where the Welsh Government had chosen to reduce or reprioritise spending, and how these changes might impact different groups".

The **joint submission** states that the organisations involved are not convinced that the EFBSS is being used meaningfully. They argue that basing the EFBSS on EQIAs is problematic as it has been shown that EQIAs and mainstreaming reports "continue to lack impact". It welcomes the improvements made and ongoing engagement with EHRBAG, but calls for more engagement, transparency, and evaluation of real-life impact. It expresses disappointment that the expanded Distributional Analysis focuses on household income rather than protected characteristics.

Human Rights principles

SWBG expressed concern that equalities considerations still don't play a central role in decision making, and that information published with the Budget does not clearly articulate how gender and equalities considerations have been used within decision making.

SWBG highlight specific <u>transparency</u> concerns, including those around the ability to compare budgets year-on-year. It used social care funding as an example of a funding area which is difficult to interpret, and highlights that the Scottish Government focused on a headline 'success' statement with little meaningful context. SWBG also highlighted challenges in ensuring that transparency and

equalities principles follow through to funding spent by delivery partners, using local government as an example.

CRER suggests that data publication in certain areas is worsening. It gives the example of child poverty data for minority ethnic communities, which now incorporates white minority ethnic communities, with a skewing effect which disguises the true scale of poverty for adversely racialised communities.

CRER also reiterates the need for better intersectional data, better ethnicity data, and argues that currently, National Outcomes are continuing to fail marginalised communities as data gaps remain unfilled and lived experiences are being ignored. The **joint submission** also calls for the development and proper use of disaggregated and intersectional data to monitor and measure progress and the impact of budgetary decisions on improving the lives of marginalised people. This includes embedding intersectional equalities competence. SHRC's budget analysis makes similar points.

SHRC's analysis raises concerns about limited transparency in linking spending decisions to measurable outcomes, particularly in areas like health, social care, and climate adaptation. It emphasised the need for clearer connections between the NPF and budget allocations to enhance accountability.

On <u>participation</u>, **CRER** expresses disappointment that the Committee did not use a participative approach this year and concern that equalities is often the first area to be sidelined in times of economic crisis. The joint submission highlights the role of civil society organisations in the participation of intersectional and marginalised people in a meaningful way, and the resulting need to invest in this area.

On <u>accountability</u>, **Audit Scotland** reference the Mandate letters issued to Cabinet Secretaries by the First Minister in 2023 and recommend that these be updated and expanded with clear links to the NPF, and that the Scottish Government should use these "to maximise the effect of portfolio spending towards reform and government priorities".

In the **joint submission**, organisations explain that they are concerned that equalities did not inform decisions in this year's budget. It explains, as an example, that:

"the information provided does not show how spending decisions have been made and how equality impacts have been considered as part of the decision-making process. Statements like 'there are hundreds of spending lines at levels 3 and 4. This makes it difficult to set out changes in each line individually and to provide succinct view of the cumulative impact of all decisions across both tax and spending' demonstrates the importance of integrating equality considerations at all stages of budget process and not just for high level 'after the fact' decisions."

It argues that the Budget should be actively working towards supporting a progressive realisation of rights across Scotland and evidencing the success seen

when moving towards this, rather than passively and apathetically witnessing any regression.

Mainstreaming and cross-portfolio competence

The **SHRC**'s analysis includes a useful portfolio-based analysis which includes alignment and compliance with both internal goals, and duties including the NPF. This analysis explores how equalities considerations have (and have not) informed decisions across portfolio areas, highlighting progress in areas such as social security and housing while identifying gaps in addressing systemic inequalities, particularly for rural, disabled, and ethnic minority communities.

SWBG said that it continued to be concerned about a lack of intersectionality in the use of data, and that this applies to data and evidence on protected characteristics as well as other issues including socio-economic background and rurality.

CRER highlights a lack of racial literacy in approached to tackling barriers of access caused by inequality. It gives the example of a 2024 evidence synthesis of Social Security Scotland's outcomes, which indicates access for non-white ethnic minority groups was being improved by producing translated documents, giving the impression that the primary barrier was perceived to be linguistic (which is not the case).

Audit Scotland provides several examples where its work has highlighted a lack of a cross-cutting approach, and the recommendations it made to the Government in these areas.

The **joint submission** gives several examples of data which show disproportionate impacts of costs of living on minority groups, which will span multiple portfolios. The submission also sets out an overview of equalities concerns within specific portfolios.

Rurality and inequality

The **joint submission** explains that in rural, highlands and island communities there are geographic inequities in achieving National Performance Outcomes, particularly in access to education, healthcare, and housing and that this is likely to significantly affect marginalised groups across these areas.

SHRC's analysis highlights geographic disparities in allocation and impact on rural and island communities and stresses the need for tailored solutions to meet the unique needs of these areas, particularly in housing, transport, and public service provision. This analysis places rurality alongside protected characteristics, with much of the detail coming from its Spotlight research on economic, social and cultural rights in the Highlands and Islands. Examples across portfolios include:

- The needs for tailored economic growth strategies that account for geographic disparities in job opportunities and infrastructure in remote and rural areas, and the impact of workforce shortages in the public sector in these areas.
- Concerns about insufficient detail within the Health budget on how allocations will address systemic health inequalities, particularly for remote, rural, island, and minority populations.

- Concerns around the attainment gap, which remains particularly challenging for students from both marginalised communities and those in remote, rural and island areas.
- Concerns around access to affordable housing and energy efficiency and retrofitting programmes, particularly for individuals with disabilities, in remote and rural areas.
- Geographic disparities which create unique challenges in accessing benefits due to limited connectivity and higher living costs, which exacerbate existing inequalities.

The **joint submission** highlights portfolio area where there are geographic inequalities in achieving national outcomes, particularly in access to education, healthcare and housing.

Gender budgeting

SWBG drew attention to the recommendations made by the OECD following the Gender Budgeting Pilot, including the need for clear gender equality goals, improving the quality of EQIAs and gender analysis within them, to establish the Scottish Exchequer as a lead for gender budgeting, to increase the use of information from EQIAs in budget decisions and to improve the EFSBS. It highlighted that these recommendations accord with the analysis of the Budget. SWBG's recommendation is that there be further work to develop and deepen the use of gender budget analysis as part of the process to improve equalities analysis across the Scottish Budget.

CRER suggested that training on gender budgeting still lacks an intersectional perspective and explained "this is particularly important in relation to the budget as those who face intersecting barriers should be involved in decision making.".

Funding approaches

CRER suggests that the approach to considering inequalities in poverty-related funding is flawed. It highlights that the Budget states that, in relation to social security "Equality Impact Assessments show that women, disabled people and ethnic minorities are likely to benefit most from new Scottish benefits such as the Scottish Child Payment.", and that similar statements are made in relation to pay policy. It explains that this suggests that simply introducing these measures will benefit minority groups, which fails to take into account the fact that people from protected characteristic groups will not benefit from such interventions to the same extent as the majority or dominant group. It argues that to address this, equal access to benefits would have to be proportionate to the level of need and eligibility within specific communities, as opposed to simply reflecting the proportion of ethnic groups within the population. On several matters, CRER evidences a need for more targeted approaches to tackling poverty within minority ethnic communities. Similar points are also made in the joint submission.

Although outwith the equalities budget, CRER expresses its disappointment in the decrease in budget line for "third sector infrastructure and development" from

£14.7m to £14.1m. It explains "The third sector is essential in advancing equalities, given their expertise and the support they provide to marginalised communities."

CRER draws attention to concerns about "repeated misinvestment in external activities on equality". It also highlights:

"Specifically considering the equality sector, equality funding under the current Equality and Human Rights Fund fell (after inflation) by more than £1.5 million since the end of the Promoting Cohesion and Equalities Fund in 2020/21, with a 65% reduction in the number of organisations funded from 95 to 48. The extension of the fund to a human rights focus, funding new organisations with that specific remit without additional funding to account for this addition, further impacted existing equality organisations' access to the fund... The increase in budget set out for equality, inclusion and human rights over 2025/26 may not realistically be enough to address these challenges in the current harsh financial climate."

CRER believes that the Scottish Government should increase investment in data collection and equality analysis across portfolio areas, including intersectional data.

The joint submission sets out that:

"Scotland's Budget should aim to resource initiatives and programmes that target institutional inequality in education, employment, access to transport, in health care and social care, in social security, as well as within public, social, political and cultural life. Positively advancing these areas is imperative in a Scotland moving ever closer towards a human rights framework."

It also highlights the role of equalities organisations in supporting member organisations and grassroots groups, and the importance of continuing to be able to do so. It explains, for example, that Inclusion Scotland is a membership organisation which includes 40+ Disabled People's organisations. It emphasises the importance of funding clarity and certainty for these organisations, and the impact on the ability to develop strategic equality and human rights policy work or competent service delivery in a context of uncertain funding.

SHRC recommends that the Government Invest in civil society organisations to empower communities, amplify diverse voices, and ensure meaningful engagement in decision-making processes.

Suggestions for Committee focus

SWBG recommends that the Committee promotes the use of the EFSBS as part of the decision-making process to centre gender and equalities considerations within decision making. It went on to say: "The Committee has laid out a clear focus of work for three years. Moving into year three and the focus on accountability SWBG recommends that the Committee includes consideration for how spending by delivery partners is accountable back to the Scottish Parliament and public.".

SHRC recommends that the Committee explore how the budget aligns with the Equality and Fairer Scotland Budget Statement and the Scottish Government's progress on Equalities and Human Rights Budget Advisory Group recommendations.