

GENDER EDIT OF SCOTTISH BUDGET 2023 - 2024

This gender edit of the [Scottish Budget 2023 - 2024](#) compiles all references to women, gender and issues with implications for gender equality which appear in the document.

The Budget was introduced by the Deputy First Minister, John Swinney MSP on the 15th December 2022. This year's focus was using Scotland's finances, "to create a Scotland that tackles inequality, fulfils our obligations to safeguard the planet and invests in the health, education and justice services that will serve our people well in these tough times."

Key announcements made in the run up to the Budget included an increase in taxation for higher income earners, an additional £1bn on health and social care spending, and uprating of social security entitlements under the control of the Scottish government in line with the rate of inflation.

This gender edit examines the Budget in sequence, with emphasis added by Engender.

FOREWORD BY THE DEPUTY FIRST MINISTER

"The Scottish Government Budget for 2023-24 takes place in the most turbulent economic and financial context most people can remember. The cumulative effect of war in Europe, surging energy prices, raging inflation, damage to labour supply and trade due to Brexit, along with the spectacular financial mismanagement of the UK Government, **creates the most difficult set of conditions in which to set a Budget. At no stage since the reconvening of the Scottish Parliament in 1999 have the conditions been more volatile and the dangers more severe.**"

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"**We have chosen not to follow the path of austerity** that has been the hallmark of the current United Kingdom Government. We want to create **a Scotland that can eradicate child poverty**, enable our economy to transition to Net Zero and **create sustainable public services** that support the needs of our people. **The Scottish Government has chosen to invest.**"

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"These decisions mean that we have been able to **go well beyond our previous commitment on health and social care** - to pass on all frontline consequentials - and **deliver a £1 billion uplift to the health budget.**"

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CHAPTER 1 STRATEGIC CONTEXT: A STRONGER & MORE RESILIENT SCOTLAND

Our choices

“This Budget takes further steps to address the deep inequalities in our society as we seek to eradicate child poverty in Scotland. It delivers on the need to create a wellbeing economy and a just transition to Net Zero, creating wealth and opportunity across the country. And it provides the impetus to reforms necessary to ensure that our first-class public services remain sustainable in the face of the challenges to come.”

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Priorities for 2023-24 - Eradicating child poverty

“The pandemic has exacerbated inequality in our society and the cost of living crisis is placing significant strains on families and households across the country. Best Start, Bright Futures, our second Tackling Child Poverty Delivery Plan 2022-2026, sets out how the Scottish Government will work with partners to deliver Scotland’s National Mission to tackle child poverty and drive progress toward the ambitious statutory targets set for 2030.”

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“Through the Emergency Budget Review, we have ensured that our **National Mission on Child Poverty has been given the priority it requires.** That has enabled us to **increase the Scottish Child Payment to £25 per week per child** – a 150 per cent increase in 8 months – and to extend eligibility in November 2022. In addition to the expansion of free school meals and concessionary travel for younger people, we have taken bold steps to help children and young people escape poverty.”

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“Given the similar interdependencies between health and poverty, we will continue to **enhance support for those with greatest healthcare needs, working to reduce health inequalities** and continuing our investment in community-based mental health and wellbeing support for children, young people and families.”

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“Our action on child poverty will also enable Scotland to keep The Promise to children and adults with care experience and those at the edges of care. **Our investment in whole family support is critical to keeping children at home** where that is safe by supporting them and

their families when they need it and for as long as they need it – preventing the need for future chronic interventions. In the forthcoming year **we will explore how preventative investment across portfolios can be aligned to help Scotland eradicate child poverty, recover from COVID and keep The Promise.**”

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“We will work together to transform the delivery of Scotland’s public services with **a focus on flexible, preventative, person-centred interventions** that ultimately reduce the need for crisis interventions and **support families to thrive.**”

In this Budget we will:

- **deliver the Scottish Child Payment, uprated to £25 per week in November 2022** and available to around 387,000 children, getting much needed cash into pockets – a benefit not available in the rest of the UK.
- **uprate all other devolved benefits in April 2023 by September CPI (10.1 per cent)** at a cost of £428 million.
- continue to invest around **£1 billion in high quality early learning and childcare provision**, with a further £42 million invested in holiday food provision and expanding our support for school age childcare.
- **provide £50 million for the whole family wellbeing programme** for preventative, holistic, family support and a further £30 million to #KeepThePromise to our care experienced children and young people.
- **continue capital investment in the affordable housing programme** and provide £80 million of capital funding to support the **expansion of free school meals.**

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Transforming the economy to deliver a just transition to Net Zero

“**A stronger, fairer and greener economy is both a driver and a consequence of our actions to tackle child poverty** and address the twin climate and nature crises.”

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Providing sustainable public services

“The Dundee Pathfinder is breaking down organisational barriers and redesigning services to improve outcomes for people in the city across employability, mental health and childcare. The partnership in Glasgow is working to develop an approach that integrates child poverty interventions and brings together services across the city and from a range of

public and third sector partners. **This approach will connect families to all the services they need, through a ‘no wrong door’ approach, to support them to thrive.**

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“We are particularly focused on **aligning public services to better meet the needs of six priority family groups which represent 90 per cent of those children in poverty** in Scotland.

The 2023-24 Budget sets out our intention to go beyond the investment we originally planned in the Resource Spending Review. **This will secure the delivery of strong public services in the short term**, whilst also enabling progress with reforms required to ensure services are equipped to deal with the even greater fiscal challenges that lie ahead.”

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“In this Budget we will:

- **provide £1.7 billion for social care** and integration to improve services while paving the way for the introduction of the National Care Service.
- provide an additional £100 million to support **delivery of the £10.90 real living wage for adult social care**, building on the increase provided in 2022-23.”

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- **“provide over £550 million of additional funding to the Local Government settlement**, which goes beyond our existing commitments. We also re-confirm our commitment to a new deal for local government, recognising the importance of partnership, collaboration and accountability in delivering high quality person-centred services.
- provide £2 million additional funding to **support the costs of the COVID Inquiry.**”

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Fair and sustainable pay and workforce

“That is why, in the absence of any additional funding from the UK Government and given the fiscal constraints of devolution, we have taken difficult savings **decisions this year to allocate more than £700 million extra to enhance pay deals with a particular focus on improving low pay.**”

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“**Paying higher wages is the biggest contribution the Scottish Government can make to help many families with rising costs**, impacting around 450,000 devolved public sector workers

– over one fifth of Scotland’s total workforce. It also represents our commitment to sustainable public services.”

Page 12

“Going forward, pay and workforce must more than ever be explicitly linked to both fiscal sustainability and reform to secure the delivery of effective public services over the medium term. It will be for individual public bodies to establish fair and sustainable 2023-24 pay levels in dialogue with their respective trade unions, to determine locally the target operating model for their workforces and to ensure workforce plans and projections are affordable in 2023-24 and in the medium term. **This consideration will again reflect our commitment to no compulsory redundancy and to the adoption of the Real Living Wage (now £10.90 per hour).**”

Page 12

“Reflecting the exceptional circumstances – notably the challenging and uncertain outlook for inflation, the need still to conclude some pay deals for the current year and the associated implications for spending baselines – **the Government is not setting out a public sector pay policy alongside the 2023-24 Budget.**”

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“We will look to say more on 2023-24 pay at an appropriate point in the new year.”

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CHAPTER 2: TAX POLICY

“**The 2023-24 Scottish Budget will prioritise investment in the Scottish Government’s strategic objectives of: eradicating child poverty**; transforming the economy to deliver a just transition to Net Zero; and **providing sustainable public services**. We are also going further in the level of investment for public services than set out in the Resource Spending Review in May.”

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“We have not taken our decisions on tax lightly and we recognise the challenging economic conditions that many people and businesses are facing. **That is why we are asking those who are best able to contribute more to pay more.**”

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“For 2023-24, the Starter and Basic rate bands will be maintained from the previous year at £14,732 and £25,688 respectively. The Starter, Basic and Intermediate rates will remain unchanged from their 2022-23 level. The Higher Rate Threshold will also be maintained at its current level of £43,662, and **the Top Rate Threshold will be reduced to £125,140. An additional 1p will be added to both the Higher and Top Rates, bringing them to 42p and 47p respectively.** These changes to the Scottish Government’s tax policy are proposed to take effect from 6th April 2023.”

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“The Income Tax policy set out for 2023-24 therefore seeks to use the limited powers at our disposal to protect public services, while maintaining and enhancing our fair and progressive approach to taxation. As noted above, Income Tax policies since devolution are forecast to raise around £ 1 billion in 2023-24, relative to if Scottish Income Tax mirrored policy in the rest of the UK this year.

Not pursuing this package would see significantly less money available in 2023-24 to support vital priorities such as investing in the NHS and education, and meeting our ambitious targets for child poverty reduction and net zero emissions. It will also enable the Scottish Government **to continue supporting the most generous social contract in any part of the UK.**

The progressive approach taken for 2023-24 Income Tax policy means the majority of the additional revenue raised will come from those earning significantly above median earnings in Scotland.”

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CHAPTER 3: PRE-BUDGET SCRUTINY BY PARLIAMENTARY COMMITTEES

Criminal Justice Committee

“The 2023-24 Justice budget delivers increased budgets for the Scottish Police Authority, the Scottish Fire and Rescue Service, the Scottish Prison Service, the Scottish Courts and Tribunal Service and for legal aid. **This provides a stable basis from which to improve the delivery of justice public services,** and to also enable collaboration and co-location opportunities to be further explored and taken forward to improve service delivery and to **deliver greater efficiencies across the justice system.”**

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Education, Children and Young People Committee

“**The Committee also made a number of comments in regard to the delivery and evaluation of 1,140 hours of Early Learning and Childcare (ELC).** The Scottish Government and the Convention of Scottish Local Authorities (COSLA) are undertaking a review of the overall process for setting sustainable rates in 2022-23. This is with the intention of learning **lessons to identify where the process can be improved further to ensure that rates reflect the costs of delivering funded ELC and payment of the real Living Wage to staff.** We will set out further information in spring 2023. In addition, our ELC Expansion Evaluation Strategy sets out how we will evaluate the intermediate outcomes of the ELC expansion at a national level, **including delivering high-quality, flexible, accessible, and affordable ELC for all three and four-year-olds and eligible two year- olds.** It sets out measures and data sources that will be used to evaluate changes in the flexibility of funded ELC.”

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Economy and Fair Work Committee

“Acknowledging the challenging economic circumstances, the Committee’s pre-budget recommendations focus on the following areas: working with the Scottish Tourism Emergency Response Group (STERG) to identify how best to target support for the sector; protecting Visit Scotland’s international promotional spend; prioritising skills development, particularly in engineering and wider manufacturing sectors, to incentivise workplace learning and take advantage of opportunities from the transition for Net Zero; using Enterprise funding to support sectors with a buoyant export potential to expand, with a focus on green energy transition support; revisiting employability spend decisions; and **ensuring gender disaggregated data on women’s business activity and procurement, providing a profile of the £50 million budget for the Women’s Business Centre.**”

Page 31

“Regarding women in business, we have **commissioned entrepreneur Ana Stewart to deliver an independent review on widening access to entrepreneurship for women.** Due to publish in the new year, the review **will identify actions required to address the persistent gender gap in entrepreneurship.**”

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Equalities, Human Rights and Civil Justice Committee

“**The Committee also focused on how the budget process could be more accessible and how Scottish Government could engage with marginalised groups more effectively to promote**

participation in the budget process. They also asked how the Government shows the linkage between human rights obligations, equality and Fairer Scotland duties in policy and funding decisions.”

Page 32

“The Scottish Government is in the process of exploring how we further embed human rights approaches into the policy making and budgeting system, including alignment to the Human Rights Bill. We agree that transparency, participation, and accountability are critical areas for effective human rights budgeting and within Annex A of the Equality and Fairer Scotland Budget Statement, published alongside this Budget, we lay out how these principles align to this Budget. **Scottish Government will also shortly publish its response to the Equality and Human Rights Budget Advisory Group’s recommendations, many of which correspond with the Committee’s own recommendations.”**

Page 32

Finance and Public Administration Committee

“The cost-of-living crisis we are currently experiencing has placed huge pressures upon the Budget. **We have sought to ensure those hardest hit by the crisis are supported, through fair pay increases for public sector workers, especially the lowest paid; expanding the Scottish Child Payment, and increasing its value to £25, amongst other measures.”**

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Health, Social Care and Sport Committee

“The 2023-24 Scottish Budget continues to prioritise investment in health and social care, supporting services in the immediate, and providing continued investment in our prevention and reform agendas to improve population health and ensure that the right care is provided at the right time now, and in years to come.

Supporting and developing the people who deliver these services is central to this programme of investment and reform, **with continued focus on our commitments to Fair Work and pay, and our aim of ensuring that Scotland continues to be the best place for health and social care workers.”**

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Local Government Housing and Planning Committee

“The Committee noted the Scottish Government’s commitment to **working with partners to deliver 110,000 affordable homes by 2032**, 70% of which will be available for social rent and 10% will be in remote, rural and island communities.”

Page 33

“The Committee also noted **increased concerns around funding to meet the Scottish Government’s affordable housing target** and recognised that alternative financing models could make the delivery of the programme a more realistic prospect.”

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Social Justice and Social Security Committee

“The Scottish Budget is driven by our commitment to contributing to the delivery of the National Outcomes, and the EFSBS provides information on how we have taken human rights principles into account when developing the associated budget. **We recognise that more could be done to develop our approach and our data to support human rights budgeting and are working towards improvements. We note the responses of stakeholders around this issue.**”

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“The Scottish Government is already providing significant support for households which will help to mitigate the impacts of the cost crisis. **By the end of March 2023, we will have invested around £3 billion in a range of measures for households. The Scottish Child Payment has been further expanded to eligible six to fifteen-year-olds and increased in value to £25 per child per week.**”

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“The Committee expects all Scottish Benefits to be uprated in line with September Consumer Prices Index.”

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CHAPTER 4: HEALTH AND SOCIAL CARE PORTFOLIO

“Key to our programme of investment and reform is the Scottish Government’s continued determination to support and develop the people who deliver these services, with an aim of making sure that Scotland continues to be the best place for health and social care workers.

That is why the budget commits over £9 billion for our workforce, a package which underlines our continued investment in people. Our record pay deal offer of £515 million backs the largest workforce in Scotland during the ongoing cost crisis.”

Page 38

Our support for social care and integration, which receives over £1.7 billion in this budget, will improve services whilst paving the way for the introduction of the National Care Service. We are providing an additional £100 million to support delivery of the £10.90 real living wage for adult social care, building on the increase provided in 2022-23.

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CHAPTER 5: SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT PORTFOLIO

“The Social Justice, Housing and Local Government (SJHLG) portfolio is **responsible for leading the national mission to reduce child poverty, promoting social justice, equality and human rights**, providing Scotland’s social security system, and providing the strategic relationships for our partners in the third sector. This is a portfolio that seeks to support people in need, achieve equality and fairness, and improve outcomes for individuals and communities across Scotland.”

Page 43

“Building on our commitments set out in the Programme for Government and the COVID Recovery Strategy, alongside our £50 million Tackling Child Poverty Fund, we **continue to prioritise funding from across government portfolios to reduce child poverty as set out in Best Start, Bright Futures**; and through our Social Innovation Partnership and place-based pathfinder projects to identify and deliver joined-up person-centred interventions that make a real difference.”

Page 43

“A key priority is the design, development and implementation of our social security powers and **delivery of twelve benefits through Social Security Scotland, including the Scottish Child Payment, at £25 per week**, that is now available to all eligible under-16s, and **complex disability benefits**.”

Page 43

“We also support the equality and human rights infrastructure across Scotland to address systemic inequality, tackle hate crime and address violence against women and girls.”

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CHAPTER 6: FINANCE AND ECONOMY PORTFOLIO

“Through the National Strategy for Economic Transformation, the portfolio will build a strong, vibrant and diverse economy that promotes wellbeing, attracts investment and facilitates the transition to a Net Zero economy. It also supports our national digital infrastructure and helps every sector of the economy to increase their digital capacity and capability. It ensures that we tackle the global climate emergency, promote fair work, and **through our investment in employability and training we are delivering on the government’s ambition to eradicate child poverty and remove structural barriers for those who struggle to access the labour market.**”

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CHAPTER 7: EDUCATION AND SKILLS PORTFOLIO

“The Education and Skills portfolio invests in changing lives for the better and underpins key government priorities, including enabling everybody to reach their full potential, **eradicating child poverty** and supporting economic transformation to deliver Net Zero ambitions.”

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“This budget, including funding delivered through the local government settlement, will:

- **continue to deliver 1,140 hours of high-quality early learning and childcare** to all three and four year olds and eligible two year olds.”

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“In 2023-24 we will:

- provide additional capital funding to **support the expansion of provision of free school meals;**
- **provide £50 million through Whole Family Wellbeing Funding** for preventative holistic family support and a further £30 million to #KeepThePromise to our care-experienced children and young people;”

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CHAPTER 8: JUSTICE AND VETERANS

“The work of the portfolio is underpinned by the principle that everyone should have the right to access justice. The portfolio also works to ensure person-centred and trauma-informed services for the victims of crime, to reduce victimisation, and **to tackle and prevent violence against women and girls.**”

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CHAPTER 13: CROWN OFFICE AND PROCURATOR FISCAL SERVICE

“The volume and complexity of the service’s casework continues to grow. There continues to be an increase in complex cases which require longer investigations and court hearings. Over the last 24 months there has been a 41% increase in the number of death reports received. **Sexual crime has increased and makes up almost 70% of High Court cases and there has been an increase in domestic abuse cases. Violence against women and girls, sexual crime and domestic abuse will form the bulk of casework for some years to come.** The gathering and analysis of evidence for cases is more time-consuming because of the expanded use of social media and electronic communications and the service increasingly relies on the evidence of expert witnesses to interpret technical, scientific and medical issues.

COPFS, along with justice partners, made a five-year commitment to address trial backlogs caused by the effects of the COVID-19 pandemic and to implement Lady Dorrian’s recommendations on the management of sexual offence cases. **Significant reform is anticipated following Lady Dorrian’s review, supported by the service’s ongoing internal review of the investigation and prosecution of sexual offending. COPFS is committed to addressing violence against women and girls, improving the experience of victims and to make our service more trauma informed.**”

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FOR FURTHER INFORMATION

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ABOUT ENGENDER

Engender is Scotland’s feminist policy and advocacy organisation, working to increase women’s social, political and economic equality, enable women’s rights, and make visible the impact of sexism on women and wider society. We work at Scottish, UK and international level to produce research, analysis, and recommendations for intersectional feminist legislation and programmes.