

Budget 2025-26 Review: Human Rights Analysis

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Introduction

This document provides an analysis of the Scottish budget for 2025–26 through a human rights lens, examining how fiscal allocations across portfolios align with Scotland’s obligations under the International Covenant on Economic, Social, and Cultural Rights (ICESCR) and the International Covenant on Civil and Political Rights (ICCPR). The purpose of this analysis is to inform Members of the Scottish Parliament (MSPs) and other decision-makers as they undertake final scrutiny of the budget, ensuring that fiscal decisions uphold and advance human rights obligations.

The Scottish Budget sets out government spending priorities for the financial year, with a final vote in February 2025 determining its adoption. By offering this analysis, the Scottish Human Rights Commission seeks to guide scrutiny of the budget to ensure it reflects Scotland’s international human rights commitments. This includes promoting transparency, accountability, and equity in resource allocation, particularly for marginalised and protected groups. The analysis also draws on international benchmarks, such as the Open Budget Survey (OBS), to highlight how adopting a human rights-based approach could strengthen Scotland’s performance and advance rights-based outcomes.

A human rights-based approach to budget scrutiny is essential because budgets are a reflection of government priorities and directly impact individuals’ ability to access their rights. By evaluating how public funds are allocated and spent, we can assess the extent to which the Scottish Government is meeting its obligations to respect, protect, and fulfil human rights. This approach focuses on the progressive realisation of rights, avoiding retrogression, and addressing structural inequalities that disproportionately affect marginalised groups.

This document focuses on Scotland’s compliance with core human rights principles and treaty obligations, offering a detailed portfolio-by-portfolio analysis. It considers the rights of specially protected groups, including women, disabled people, people from minority ethnic communities, and those living in remote, rural, and island communities. The analysis highlights both strengths and gaps in the proposed budget, providing evidence-based insights to help MSPs scrutinise and improve budget decisions to ensure that no one is left behind.

This analysis is designed as a practical tool for MSPs, researchers, human rights defenders, and other stakeholders engaged in budget scrutiny. MSPs will find it useful in evaluating whether fiscal decisions align with Scotland’s human rights obligations and national priorities. Researchers can draw on the detailed portfolio analyses to explore trends and gaps in resource allocation. For human rights defenders, this report provides a foundation for advocacy by identifying where

targeted action is needed to uphold the rights of Scotland's most marginalised groups. Ultimately, this report seeks to contribute to a more transparent and rights-focused budgeting process, ensuring Scotland remains accountable to its commitments.

Analysis Process

- This human rights analysis follows a structured methodology to evaluate the Scottish budget: Assessing the departmental focus:
 - Minimum core obligations: Are fundamental rights being met?
 - Progressive realisation: Are incremental improvements being made using the maximum available resources?
 - Non-retrogression: Are there any budgetary cuts or changes that risk rolling back rights?
- Linking allocations to specific rights, including:
 - Rights under ICESCR, including health, housing, education, and cultural rights.
 - Rights under ICCPR, including access to justice, right to life, freedom from torture and inhuman treatment, non-discrimination, and participation in public affairs.
- Incorporating external and internal insights
 - Reflecting on concluding observations from treaty bodies and findings from recent Commission reports.

This analysis evaluates:

- The extent to which the budget addresses Scotland's core human rights obligations, including meeting minimum standards, preventing retrogression, and progressively realising rights.
- Specific sectoral concerns and their impact on marginalised and vulnerable populations.
- The integration of rights-based approaches into policy and resource allocation processes.

Alignment versus Compliance

This document distinguishes between “alignment” and “compliance” with human rights obligations:

- **Alignment:** Proposals are deemed aligned if they address key areas covered by human rights treaties—such as healthcare, education, housing, and social security—and take steps toward advancing these rights. Alignment indicates intent and relevance but does not guarantee sufficiency or effectiveness. For aligned measures to contribute to the progressive realisation of rights, they must be adequately implemented, monitored, and evaluated.
- **Compliance:** Compliance signifies a higher threshold. It assesses whether the resources allocated are sufficient to meet minimum core obligations and support the progressive realisation of rights. Compliance also requires evidence that the measures are achieving their intended outcomes without any retrogression in access to or quality of rights.

While alignment highlights positive intent, compliance ensures delivery and measurable outcomes. This distinction underscores the importance of robust data collection, monitoring, and evaluation to move from alignment toward verified compliance with human rights standards.

Overview of the Scottish Budget

The Scottish Government's budget for 2025–26 is set at £59.7 billion, covering the financial year from 1 April 2025 to 31 March 2026. This budget outlines the government's proposed spending and tax plans across various sectors, including health, education, and social services.

Tax Policy, Distributional Impact and Economic Growth

Changes to income tax rates and bands increase progressivity, redistributing income from higher earners to lower earners. The [Scottish Government's Distributional Analysis](#) suggests that about three quarters of households will be better off or unaffected under proposed measures, with low-income households benefiting most due to targeted measures like the Scottish Child Payment. However, challenges remain, including insufficient clarity on how freezing higher tax thresholds aligns with the progressive realisation of rights, particularly for those at risk of sliding into poverty.

The [Scottish Government Taxation Strategy](#) emphasises growth and fairness, with plans to explore further devolution of tax powers to strengthen local autonomy. This approach aligns with the need for economic resilience and redistribution. However, the lack of immediate emphasis on sustainability-oriented taxes (e.g., environmental levies) in the strategy limits its potential to deliver on Sustainable Development Goal (SDG) 13 (Climate Action) and [National Performance Framework](#) environmental outcomes.

There are a number of other considerations in relation to how this may impact on specific groups, such as women, disabled people, and racialised minorities who should also be protected from discrimination under international treaty provisions, as well domestic equality legislation.

Women are overrepresented in low-paying sectors such as care and hospitality, could stand to benefit from: increased investment in public services supported by tax revenue and a taxation system that emphasises fairness. However, economic growth initiatives must address the gendered barriers that limit women's participation in high-growth industries and leadership roles. The barriers to higher-paying jobs limit their ability to move out of low-income brackets, along with the more generalised economic penalties experienced by carers and the effects of high cost and limited availability of childcare.

Many people with disabilities face additional living costs that are not fully offset by existing benefits or tax measures. The focus on redistributing income could help low-

income individuals, but targeted support remains crucial. Economic growth strategies should also prioritise inclusive employment opportunities and ensure tax incentives benefit businesses that invest in accessibility. Without these measures, and improvements in the inter-relation between social security and earned income, people with disabilities may be left behind in Scotland's growth-focused agenda.

People from minority ethnic communities, are often disproportionately represented in lower-income groups, for a number of forms of racialised discrimination across convention rights.

The potential for families to benefit from targeted measures such as the Scottish Child Payment and disability payments are limited and negatively impacted by rising costs of fuel and other everyday essentials. As our [Spotlight on Economic, Social and Cultural Rights in the Highlands and Islands](#) highlighted, and as we emphasised in our evidence on [Cost of Living Crisis](#) and to the [Committee on Economic, Social and Cultural Rights](#), systemic barriers to accessing higher-paying employment continue to perpetuate income inequalities. A fair tax strategy must be coupled with targeted economic programmes to ensure equitable access to business opportunities and professional advancement.

The Scottish Government's stated focus on supporting lower-income households aligns with the progressive realisation of rights and the emphasis on fairness in taxation is critical for low-income households, which benefit most from progressive tax policies and social investments funded by tax revenue. However, these gains could be undermined without concurrent measures to mitigate the rising cost of living.

Our recent Highlands & Islands Spotlight research highlighted that rural and island areas often have limited access to high-paying jobs, making redistributive measures critical for addressing geographic income disparities. Remote, rural and island areas require tailored economic growth strategies that account for geographic disparities in job opportunities and infrastructure. Devolving tax powers to local governments could provide a much-needed boost to these communities, but without equitable redistribution mechanisms, remote, rural and island regions may continue to face underinvestment.

Public Sector Pay and Rights: Commitment to Fair Pay

The Scottish Government has committed to pay awards whereby public sector workers will receive multi-year pay increases totalling nine percent over three years, designed to provide above-inflation adjustments and support fair remuneration. This aligns with Scotland's requirements under the International Covenant on Economic, Social, and Cultural Rights (ICESCR) to ensure fair wages and decent working

conditions. While these adjustments are a positive step for recipients, concerns persist about whether they will sufficiently address recruitment and retention issues in critical sectors such as healthcare, education, and social care. Workforce shortages in these areas are particularly pronounced in remote, rural and island communities, as highlighted in our Highlands & Islands Spotlight research. Furthermore, the increases in public sector pay awards have created pressure on the availability of resources to meet other spending needs and commitments, as acknowledged by The Cabinet Secretary for Finance and Local Government. The [Scottish Fiscal Commission](#) has also highlighted the pressures on resource availability across budget obligations that have resulted from decisions made by the Scottish Government.

In relation to how uplifts may impact on specific groups, women make up the majority of the public sector workforce, particularly in health, education, and social care. Pay increases should have a direct positive impact on their income levels. However, recruitment challenges in remote, rural and island areas may overburden existing workers, many of whom are women, leading to increased stress and reduced job satisfaction.

Public sector employment often provides opportunities for stable and accessible jobs for people with disabilities. Ensuring that recruitment campaigns are inclusive and that workplaces are adequately adapted is essential to maximise the impact of pay increases for this group.

Ethnic minority workers are underrepresented in higher-paying roles across the public sector. While pay increases benefit the overall workforce, additional strategies to promote diversity in leadership and specialised roles are needed to address disparities.

Pay increases contribute to raising household income levels, particularly for low-income families reliant on public sector employment. However, the rising cost of living may offset some of these gains, particularly in areas with higher costs for housing and transport.

As noted in our Spotlight research, remote, rural and island communities face significant barriers to attracting and retaining public sector workers, including high living costs and limited transport links. Without targeted incentives, pay increases alone may not resolve workforce shortages in these areas.

Limited Borrowing Powers

The Scottish Government is constrained to £450 million annually for capital purposes and £600 million for resource purposes, significantly limiting its fiscal flexibility. While

these restrictions promote fiscal responsibility, they may hinder the government's ability to respond effectively to economic challenges and fully realise human rights obligations under the International Covenant on Economic, Social, and Cultural Rights (ICESCR) and other frameworks.

Limited borrowing powers restrict the government's ability to make large-scale, transformative investments in critical areas like housing, healthcare, and education. This lack of fiscal space is particularly concerning during periods of rising living costs, as the government's capacity to mitigate socioeconomic inequalities is constrained.

In relation to how this may impact on specific groups, borrowing restrictions may delay much-needed investments in childcare, social care, and other services disproportionately relied upon by women. Without adequate funding, the burden of unpaid care work may continue to fall disproportionately on women. Investments in accessible infrastructure, specialised services, and assistive technologies often require significant upfront funding. Borrowing limitations may slow progress in these areas, further entrenching inequalities for people with disabilities.

Addressing systemic barriers faced by people from minority ethnic communities in areas such as employment, housing, and education often requires substantial investment in community-driven programmes. Borrowing constraints could delay or dilute these efforts. Borrowing limits reduce the government's ability to expand or enhance social security programmes, leaving low-income households more vulnerable to the impacts of inflation and economic instability.

Finally, as highlighted in our Highlands & Islands Spotlight research, remote, rural and island areas face unique infrastructure challenges, including inadequate transport links, digital connectivity, and housing shortages. Addressing these issues often requires significant capital investment, which borrowing restrictions make difficult to achieve.

Alignment with the National Performance Framework

The budget broadly supports outcomes within the National Performance Framework (NPF), such as reducing poverty, improving health, and enhancing education. However, the absence of clear indicators or measurable outcomes linking budget allocations to specific NPF goals weakens the framework's potential as a tool for transparency and accountability. This gap limits the ability to assess the effectiveness of public spending in delivering tangible progress on human rights and social equity.

The ongoing discussions around a potential overhaul of the NPF, as announced by Deputy First Minister Kate Forbes during the Finance and Public Administration Committee's debate on 8 January 2025, represent an opportunity to strengthen the links between budget allocations and NPF outcomes. A reformed NPF could provide the structure needed to explicitly tie spending to measurable progress, with clear milestones and disaggregated data to track whether outcomes are being met.

While resource allocations align conceptually with NPF objectives, such as tackling child poverty or addressing health inequalities, the lack of explicit connections between spending decisions and measurable results undermines fully realising the framework's potential. This remains a significant concern of the Commission¹. A comprehensive overhaul could address these gaps by embedding outcome-based budgeting and recognising the interconnected nature of issues such as poverty, housing, and health. This would allow for a more dynamic, equitable approach to achieving Scotland's national outcomes.

Additionally, our [Highlands & Islands Spotlight](#) research highlights the geographic inequities in achieving NPF outcomes, particularly in access to education, healthcare, and housing. Remote, rural and island areas often require higher per capita investment to meet national benchmarks, but the lack of tailored metrics makes it challenging to evaluate progress in these regions. Reforming the NPF to include tailored metrics and regional benchmarks would enable better evaluation of progress in these regions and ensure equitable resource allocation.

In summary, the proposed overhaul of the NPF offers Scotland a critical opportunity to bridge the gap between intention and impact. By explicitly linking budget allocations to measurable progress, addressing geographic disparities, and ensuring the framework supports long-term national goals, the NPF can evolve into a truly impactful tool for transparency, accountability, and equity.

Portfolio Human Rights Analysis

Health and Social Care Portfolio

The Health and Social Care portfolio receives a record £21 billion in the 2025-26 budget. This allocation covers critical areas such as NHS services, social care, mental health, and measures to address health inequalities.

ICESCR Obligations

Right to Health (Article 12)

Progressive Realisation: The budget prioritises initiatives to reduce waiting times and improve access to primary care, including expanding community-based care. Investments like £200 million to tackle hospital discharge delays and new facilities for acute care signal positive progress. These represent positive steps but do not fully address persistent access issues in remote, rural, and island communities, where geographic and workforce challenges remain substantial barriers, or the multiple issues experienced by disabled people and people with long-term conditions whose social care needs are consistently not met within current funding and service arrangements².

In agreements reached with the Scottish Liberal Democrats to secure budget support, an additional £1.5 million investment in drug and alcohol services has been announced and an increase in hospice funding from £4 million to £5 million, which represent targeted measures to address public health challenges. These allocations demonstrate alignment with ICESCR Article 12, particularly in enhancing access to critical health services. However, robust evaluation mechanisms are needed to assess the impact of these investments on vulnerable populations, particularly in areas with high rates of substance misuse.

It is unclear whether these investments address geographic and workforce challenges in remote, rural, and island communities, where access to services is often limited. For example, are these funds specifically earmarked to target inequalities in health outcomes, or are they more generally distributed? Additionally, while investments in mental health services and long-term conditions reflect a commitment to progressive realisation, the budget would benefit from a clearer explanation of how these measures will be implemented and monitored to ensure equitable impact across all regions.

Non-Retrogression: While there are no significant reductions in health funding, ongoing workforce shortages and service delivery limitations present risks to

maintaining current service levels. Core Obligations: Investment in mental health services and chronic condition support (e.g., Long COVID and respiratory diseases) reflects efforts to meet minimum standards of healthcare access. However, gaps in service provision for marginalised groups, including people from minority ethnic communities and people with disabilities, continue to raise concerns about equitable access. As our [Spotlight on the right to independent living](#) has highlighted, the rights of people with severe learning disabilities and/or who are autistic are not being met, with minimum core obligations not being secured and designated funding from the Scottish Government not being used as intended to support people out of institutions and into the community.

ICCPR Obligations

Right to Life (Article 6)

Adequate healthcare funding supports Scotland's obligations to protect life by ensuring access to essential and emergency health services. However, remote, rural and island communities often face longer waiting times and reduced access to specialised care.

Non-Discrimination (Articles 2, 26)

Funding for mental health, tailored services for disabled people, and a focus on reducing health disparities align with ICCPR principles of equality and inclusion.

However, the budget lacks granular data to confirm whether it fully addresses systemic health disparities experienced across socioeconomic status, and by ethnic groups and across the systemic marginalisation experienced by the range of people with disabilities.

Key Human Rights Concerns

Health Inequalities

Despite increased funding, there is insufficient detail on how allocations will address systemic health inequalities, particularly for remote, rural, island, and minority populations.

Social Care Crisis

The £2.2 billion investment in social care is a critical step but is unlikely to resolve the workforce shortages and capacity constraints that currently hinder effective service delivery and meeting significant levels of unmet need.

Accountability

The absence of robust indicators and metrics for evaluating the long-term impacts of health spending undermines transparency and accountability, making it difficult to measure progress in fulfilling health rights obligations.

Summary

The Health and Social Care portfolio's record allocation of £21 billion demonstrates a clear commitment to advancing the right to health, aligning with ICESCR Article 12 and ICCPR Article 6. Prioritised investments in reducing waiting times, expanding community-based care, and improving mental health services reflect efforts toward progressive realisation of healthcare rights.

However, significant challenges remain. The budget does not provide sufficient detail on how funding will address entrenched health inequalities, particularly for marginalised groups such as people with disabilities, people from minority ethnic communities, and residents of remote, rural and island areas. While the £2.2 billion investment in social care is vital, workforce shortages and service delivery constraints risk undermining its effectiveness.

Finally, the absence of clear indicators or metrics to evaluate the long-term impacts of health spending hinders accountability, making it difficult to ensure that Scotland is meeting its human rights obligations effectively and equitably.

A more targeted, equity-driven approach, coupled with improved accountability mechanisms, is essential to fully realise the right to health for all.

Finance and Local Government Portfolio

The Finance and Local Government portfolio plays a central role in allocating resources across Scotland's sectors and supporting local authorities. For 2025-26, the portfolio focuses on enabling effective public service delivery and addressing inequalities through local funding mechanisms.

ICESCR Obligations

Right to an Adequate Standard of Living (Article 11)

Progressive Realisation: Increased allocations to local councils for housing and social security programmes are intended to support poverty alleviation and access to essential services. Measures such as discretionary housing payments aim to

address housing affordability challenges but their adequacy in the face rising costs is uncertain.

Non-Retrogression: The portfolio avoids cuts to core funding for social security programmes. However, real-terms reductions in certain areas due to inflation may limit local councils' ability to expand services.

Core Obligations: While funding for homelessness reduction programmes is maintained, resource sufficiency for remote, rural, and island councils remains unclear. These areas often require additional investment to meet higher service delivery costs.

Right to Participate in Public Affairs (Article 15)

Local government funding supports public participation initiatives and community-level decision-making, which aligns with participatory rights. However, these initiatives often lack robust frameworks to ensure inclusive engagement with marginalised populations. To ensure these initiatives are effective and inclusive, targeted investments in civil society organisations are essential. These organisations play a crucial role in empowering marginalised groups, facilitating participation, and ensuring that community voices are represented in decision-making processes.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Local government funding mechanisms target disparities by using tools like the Scottish Index of Multiple Deprivation (SIMD). However, inequalities in public service access persist, particularly in remote, rural, and island communities, where geographic isolation and infrastructure challenges amplify disadvantages. Special consideration for marginalised groups, such as people from minority ethnic communities and people with disabilities, is referenced but not adequately supported by explicit funding mechanisms.

Right to Privacy (Article 17)

The portfolio includes provisions for modernising data-sharing platforms across public services, raising questions about the balance between efficiency and data protection. Ensuring robust privacy safeguards in local government operations is essential, in order to protect sensitive personal data, especially for vulnerable populations.

Key Human Rights Concerns

Inequalities Across Local Authorities

While the budget acknowledges disparities, there is insufficient detail on how allocations address inequalities between more affluent and deprived council areas. Remote and rural councils often face higher costs but receive proportionally less funding, exacerbating service delivery challenges. (See our [Blog Series](#) analysing the [Equality and Fairer Scotland Budget Statement 2025-26](#)). Similarly, large local councils with a significant number of service users from outside the council area, such as Glasgow and Edinburgh, face a disparity in funding. Real-terms funding challenges for councils facing rising costs may risk retrogression in service delivery.

Transparency and Accountability

Allocations for participatory initiatives like community planning partnerships are positive, but there is limited evaluation of how these engage vulnerable groups in decision-making.

Fiscal Constraints on Human Rights Delivery

Local councils' reliance on and constraints on raising revenue through Council Tax along with other limited fiscal powers may constrain their ability to fully realise economic and social rights, especially during economic downturns, when the demand for services rises.

Summary

The Finance and Local Government portfolio demonstrates a commitment to addressing inequalities and supporting local participation. Efforts such as discretionary housing payments and participatory initiatives align with human rights obligations under ICESCR and ICCPR.

However, significant gaps remain. Geographic and socioeconomic disparities, insufficiently targeted funding for marginalised groups, and inadequate transparency and accountability mechanisms limit the potential impact of measures in this portfolio. Strengthening equity-focused funding strategies and ensuring participatory frameworks are inclusive and effective are critical next steps to advancing human rights delivery at the local level.

Education and Skills Portfolio

The Education and Skills portfolio plays a critical role in realising the right to education and addressing inequalities in Scotland. For 2025-26, this portfolio focuses on closing the attainment gap, expanding access to early learning, and supporting lifelong education and skills development.

ICESCR Obligations

Right to Education (Article 13)

Progressive Realisation: Increased funding for the Scottish Attainment Challenge demonstrates a commitment to closing educational inequalities, particularly for students in deprived areas. Targeted funding for civil society organisations working in education can enhance these efforts by addressing barriers faced by marginalised learners and supporting community-led educational programmes.

Investment in Early Learning and Childcare (ELC) expands access to high-quality early education, supporting child development and parental employment. While class sizes have been maintained or slightly reduced, the Scottish Government's earlier commitment to significantly smaller class sizes, particularly for P1 to P3, has not been fully realised.

In agreements reached with the Scottish Liberal Democrats to secure budget support, an allocation of £3.5 million has been announced for an Offshore Wind Skills Programme which aligns with Scotland's green economy goals and commitments under ICESCR Article 6 to support the right to work. Protecting specialist colleges like Corseford College also demonstrates a commitment to inclusivity in education. However, it is critical to monitor how these investments address regional inequalities in skills development, particularly in remote and rural areas.

Non-Retrogression: Core education funding has been maintained, and initiatives such as free school meals and targeted support programmes remain in place, supporting minimum core obligations. However, recruitment and retention challenges persist, potentially impacting the ability to sustain and expand services.

Core Obligations: Allocations for special education needs (SEN) and additional support for learning reflect a commitment to inclusive education for all students, including those with disabilities. How and where these resources are spent will determine whether this commitment is realised.

Right to Work (Article 6)

Funding for apprenticeships, employability programmes, and lifelong learning initiatives supports access to education for adults and aligns with obligations to ensure the right to work.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Programmes targeting the attainment gap address socioeconomic disparities in education outcomes, particularly for students in deprived areas. However, the extent to which budgeted investments in the Scottish Attainment Challenge and Early Learning and Childcare initiatives address these disparities requires further analysis. While funding for these initiatives is welcome, challenges in recruiting and retaining teachers in rural and disadvantaged areas raise questions about the feasibility of meeting programme goals. Additionally, clearer indicators to measure progress in narrowing the attainment gap, particularly for marginalised groups such as disabled students and those from ethnic minority backgrounds, would enhance accountability and effectiveness.

Provisions for Gaelic and Scots language education reflect a commitment to preserving Scotland's cultural and linguistic heritage, aligning with ICCPR Article 27 to protect minority rights. The 2025-26 budget includes funding for Gaelic Medium Education, out-of-school activities, and MG ALBA, supporting speaker communities and fostering cultural participation, particularly in rural and remote areas.

However, concerns remain about whether the allocated resources are sufficient to address challenges such as the decline in Gaelic speakers, as highlighted by the [Education, Children and Young People Committee](#). Expanding outreach and supporting community-led language initiatives would help ensure these provisions reach those most in need. Greater transparency in how funds will be distributed and monitored is essential to demonstrate their impact and align fully with Scotland's human rights obligations.

Freedom of Expression and Participation (Article 19)

Investment in education technology and digital access for students ensures equitable opportunities for participation in modern learning environments. However, remote, rural and island areas may still face connectivity issues.

Key Human Rights Concerns

Persistent Inequalities in Attainment

Despite increased funding, the attainment gap remains a significant challenge, particularly for students from marginalised communities and those in remote, rural and island areas. A clearer strategy for addressing these systemic disparities is needed.

Barriers in Access to Higher and Further Education

While the budget supports apprenticeships and vocational training, rising living costs may limit access for low-income students. More targeted financial support could mitigate these barriers.

Teacher Workforce Pressures

Recruitment and retention challenges continue to undermine improvements in educational outcomes, especially in remote and disadvantaged areas where shortages are most acute.

Summary

The Education and Skills portfolio demonstrates broad alignment with the content of ICESCR obligations by prioritising early learning, tackling attainment gaps, and supporting lifelong education. Initiatives such as the Scottish Attainment Challenge and investments in digital learning reflect important steps toward progressive realisation of education rights.

However, persistent inequalities in attainment, workforce shortages, and barriers to higher education access highlight areas requiring further attention. A more targeted and equity-driven approach is needed to ensure all students benefit fully from these investments.

Justice and Home Affairs Portfolio

The Justice and Home Affairs portfolio is pivotal in safeguarding civil and political rights, including access to justice, protection from inhuman treatment, and promoting public safety. For 2025-26, this portfolio focuses on community justice, reducing offending, and supporting victims of crime.

ICESCR Obligations

Right to an Adequate Standard of Living (Article 11)

Progressive Realisation: Investments in community justice programmes aim to rehabilitate offenders and reduce recidivism, and address the socio-economic drivers of crime. Such efforts potentially contribute to safer and more cohesive communities.

Funding for victim support services should provide essential resources for individuals affected by crime, aiding their recovery and reintegration into society.

Right to Work (Article 6)

Employability programmes for offenders are included, aligning with ICESCR obligations to support the reintegration of marginalised groups into the workforce.

ICCPR Obligations

Freedom from Torture and Inhuman Treatment (Article 7)

Investments in improving detention conditions and expanding alternatives to custody are positive steps in addressing longstanding concerns about prison overcrowding and inhumane conditions. However, systemic challenges persist, particularly for women and young offenders whose specific needs are often overlooked. Our work on [places of detention](#) and the SHRC [State of the Nation Report](#) both highlighted serious and persistent issues and gaps in rights realisation across detention settings which require urgent attention from Scottish Government and its delivery agencies.

Right to a Fair Trial (Article 14)

The budget includes funding for legal aid services, critical for ensuring fair trials and procedural justice. However, ongoing resource constraints in the legal aid sector risk undermining access for low-income individuals, especially in complex or protracted cases.

SHRC's [State of the Nation](#) report highlights significant concerns about the availability, accessibility, and funding of legal aid in Scotland. These concerns include insufficient geographic coverage, delays in accessing legal support, and inadequate remuneration rates for legal aid providers, which discourage participation in the system. Additionally, in [Review, Recommend, Repeat](#), SHRC underscores the vital role legal aid plays in ensuring procedural fairness, particularly for marginalised groups, and warns that underfunding risks systemic failures in access to justice.

Addressing these issues requires not only maintaining but increasing investment in the legal aid sector. Adequate funding should prioritise improving geographic reach, timely access, and fair remuneration for legal professionals to ensure the system's long-term sustainability and compliance with Scotland's obligations under Article 14 of the ICCPR.

Right to Privacy (Article 17)

Modernisation of justice data management systems aims to improve efficiency but must ensure strong safeguards to protect personal privacy and data security.

Non-Discrimination (Articles 2, 26)

Programmes targeting the overrepresentation of people from minority ethnic communities and economically disadvantaged groups in the criminal justice system align with ICCPR principles. However, robust evaluation mechanisms are necessary to assess their impact and effectiveness.

Protection of Vulnerable Groups (Article 23, 24)

Dedicated funding for victims of domestic violence, trafficking, and hate crimes reflects broad alignment with obligations to protect vulnerable populations. Expanded resources for child victims and witnesses further support these commitments. However, it is clear from analysis including by the Strategic Review of Funding for Services for VAWG that there is a disconnect between allocation and spend, with poor or no analysis to link spend to outcomes. SHRC's own reporting on [Istanbul Convention](#) compliance has also highlighted concerns³.

Key Human Rights Concerns

Prison Overcrowding and Conditions

Despite investments, overcrowding and substandard conditions in some facilities, particularly for remand prisoners, remain significant concerns. Gender-sensitive approaches and tailored support for women and young offenders are lacking, limiting compliance with Article 7. The SHRC report, 'Review, Recommend, Repeat' highlighted the slow or no progress to address persistent deficiencies in the protection and fulfilment of rights of prisoners across multiple indicators.

Legal Aid Accessibility

While some legal aid funding is maintained, resource pressures restrict its availability, particularly for marginalised groups and individuals requiring complex legal representation.

Community-Based Justice

The shift toward community justice represents a positive direction in aligning Scotland's justice system with human rights principles. This approach prioritises rehabilitation and reducing reoffending, which are critical to addressing Scotland's ongoing issue of prison overcrowding. However, the significance of this shift in the 2025–26 budget is unclear, as it lacks substantial new allocations to support these measures.

Investment in community justice is essential not only for reducing reliance on custodial sentences but also for implementing the recommendations outlined in the Commission's Spotlight [Review, Recommend, Repeat](#) report. This report highlighted the urgent need to address systemic issues in detention settings, including overcrowding, and underscored the role of community-based alternatives in meeting Scotland's human rights obligations ICCPR.

While the focus on community justice is promising, its long-term success will depend on sustained investment and the development of robust mechanisms to measure outcomes, such as reduced reoffending rates and improved rehabilitation services. Without this, the potential for meaningful change in addressing overcrowding and improving justice outcomes may remain unrealised.

Summary

The Justice and Home Affairs portfolio demonstrates strong alignment with ICCPR obligations, particularly in addressing fair trial rights, privacy, and protection from inhuman treatment. Investments in community justice, victim support, and detention reforms reflect progress toward safeguarding human rights within the justice system.

However, as SHRC evidence highlights, challenges in prison conditions, legal aid accessibility, and addressing systemic inequalities require continued focus. Enhanced evaluation and targeted investment are essential to realising equitable and effective justice outcomes.

Housing, Regeneration, and Local Government Portfolio

The Housing, Regeneration, and Local Government portfolio is central to realising economic and social rights, particularly the right to adequate housing and community development. For 2025-26, the portfolio emphasises increasing affordable housing, addressing homelessness, and supporting local authorities in delivering public services.

ICESCR Obligations

Right to Adequate Housing (Article 11)

Progressive Realisation: The allocation of £768 million for the Affordable Housing Supply Programme, aimed at building 8,000 homes, reflects a step toward addressing housing shortages. However, this falls short of meeting the growing need for affordable housing, particularly in remote, rural, island and tourist-heavy areas where housing pressures are exacerbated by second-home ownership and contractor shortages. Along with civil society advocacy organisations such as Shelter, local councils in Scotland have declared housing 'emergencies'.

Investments in energy efficiency improvements and retrofitting existing homes are vital for supporting the right to safe, adequate, and habitable housing. Yet, many low-income households still face barriers to accessing these programmes, particularly in remote, rural and island areas.

The reallocation of £8 million from capital to resource for Orkney Islands Council agreed through discussions with the Scottish Liberal Democrats, underscores the importance of flexibility in addressing inter-island connectivity. While this adjustment reflects responsiveness to local needs, it will be crucial to evaluate how such reallocations affect long-term infrastructure development and service delivery in island communities.

Non-Retrogression: Funding for discretionary housing payments and homelessness prevention programmes has been maintained, ensuring no regression in access to housing assistance. However, stagnant funding levels in real terms risk diminishing their effectiveness against rising housing costs.

Core Obligations: Measures to address homelessness, particularly for vulnerable groups such as low-income families and individuals with disabilities, align with core housing obligations. However, the budget's £768 million allocation for the Affordable Housing Supply Programme raises questions about its adequacy in addressing the chronic shortage of social housing. For example, is this funding sufficient to meet growing demand in high-pressure areas such as urban centres or remote and rural

regions? Additionally, the extent to which the programme prioritises accessible housing for disabled individuals remains unclear. A more detailed framework outlining how resources will be allocated and evaluated would provide greater clarity and confidence in meeting these objectives.

Right to an Adequate Standard of Living (Article 11)

Funding for local councils supports essential services such as sanitation, clean water, and community infrastructure, which underpin overall living standards. However, geographic disparities in council resources mean some remote, rural and island communities face ongoing challenges in accessing these services equitably.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Housing initiatives aim to support vulnerable populations, including low-income families, refugees, and disabled individuals. However, disaggregated data on how these groups are prioritised remains limited, which makes assessing whether these efforts adequately address systemic inequities difficult.

Right to Privacy (Article 17)

Investments in digital infrastructure for housing services must include safeguards to protect tenants' personal data and privacy rights. This is particularly critical as the digital divide continues to impact vulnerable and remote, rural and island populations disproportionately.

Participation in Public Affairs (Article 25)

Community regeneration projects and participatory budgeting initiatives promote civic engagement, aligning with ICCPR commitments to public participation. However, current approaches often lack meaningful engagement, failing to apply a PANEL (Participation, Accountability, Non-discrimination and Equality, Empowerment, and Legality) or FAIR (Fair, Accountable, Inclusive, and Responsive) framework. Participation remains superficial in many cases, limiting the quality and inclusivity of decision-making processes.

To ensure these initiatives are effective and inclusive, targeted investment in civil society organisations is essential. These organisations play a pivotal role in empowering marginalised groups, facilitating their participation, and ensuring their voices are adequately represented in decision-making processes.

Key Human Rights Concerns

Persistent Housing Inequalities

Despite increased funding, significant disparities remain in housing access, particularly in remote, rural and island communities. Infrastructure challenges, coupled with rising living costs, compound the housing insecurity faced by low-income families and minority groups. The Scottish Government has acknowledged a housing emergency in several areas, and addressing this crisis requires urgent and sustained attention within the human rights framework. The right to adequate housing, as enshrined in ICESCR, obligates Scotland to ensure equitable access to affordable, safe, and habitable housing for all.

Rising Living Costs and Energy Prices

The combination of increasing living costs and energy prices places additional pressure on housing affordability, particularly for those in economically vulnerable circumstances. Targeted measures are needed to mitigate these impacts effectively. While the budget includes measures such as energy efficiency programmes, they must be scaled up to mitigate these impacts effectively. A human rights-based approach to budget allocation demands that these measures target those most at risk of falling into housing poverty.

Homelessness

The budget's focus on homelessness prevention is a positive step, reflecting alignment with ICESCR obligations to protect the most vulnerable. However, systemic issues, such as the lack of sufficient social housing stock and limited emergency accommodation, highlight the need for a more comprehensive and sustainable strategy. The current budget falls short of the transformative investment required to meet the Scottish Government's own commitments to end homelessness.

Local Government Pressures

Real-terms reductions in local authority budgets risk undermining council's ability to deliver housing-related services effectively, particularly in economically deprived areas and regions with high service delivery costs, such as remote, rural and island communities. These pressures limit councils' capacity to fulfil their obligations under the human rights framework and to address the geographic and structural inequities in housing access.

Summary

The Housing, Regeneration, and Local Government portfolio demonstrates alignment with ICESCR obligations by prioritising affordable housing, homelessness prevention, and energy efficiency. However, Scotland's housing emergency highlights the need for a stronger focus on human rights-informed budget allocations to ensure the progressive realisation of housing rights. Persistent inequalities in access to housing, compounded by local government funding pressures, significantly constrain progress. A robust, equity-focused approach—supported by transformative investment and aligned with Scotland's human rights commitments—is essential to address these challenges and ensure the right to housing for all, particularly marginalised and geographically isolated groups.

Social Security and Welfare Portfolio

The Social Security and Welfare portfolio plays a critical role in addressing poverty, reducing inequalities, and supporting vulnerable populations. The 2025-26 budget allocates £6.9 billion to devolved benefits, with key programmes such as the Scottish Child Payment, disability payments, and winter heating assistance. While the nominal budget allocation appears substantial, the real-term reduction of 4.8 per cent due to inflation pressures necessitates a re-evaluation of its alignment with human rights obligations.

ICESCR Obligations

Right to Social Security (Article 9)

Progressive Realisation: Increases to the Scottish Child Payment and inflation-adjusted benefits demonstrate a commitment to improving protections for vulnerable groups. However, the real-term reduction in overall spending raises concerns about whether the principle of progressive realisation is being upheld.

Non-Retrogression: While core benefit levels are maintained, the real-term reduction undermines the ability to meet expanding needs during the cost-of-living crisis.

Core Obligations: Targeted measures for low-income families and disabled individuals continue to meet minimum standards, but stagnating real-term funding risks eroding the adequacy of social protections over time.

Right to an Adequate Standard of Living (Article 11)

Social security programmes play a critical role in supporting access to basic needs such as food, housing, and utilities. However, the real-term reduction in the

portfolio's budget raises concerns about its capacity to mitigate the impacts of rising living costs, particularly for vulnerable groups facing inflationary pressures.

The expansion of free school meal eligibility for S1-S3 pupils in eight local authorities agreed as a result of budget discussions with the Scottish Greens, aligns with ICESCR obligations to support the right to an adequate standard of living. Targeting areas with high levels of food insecurity could help these measures reach the most vulnerable. However, extending this provision nationally would strengthen alignment with progressive realisation of rights.

While this portfolio is not intended to meet all the costs of living, its allocations should complement broader strategies across government to address financial precarity. A coordinated, cross-portfolio approach is essential to ensure that social security measures are effective in protecting those most at risk of falling into poverty.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

The portfolio continues to target marginalised groups, including families in poverty, people with disabilities, and elderly populations. However, the lack of disaggregated data remains a barrier to evaluating whether programmes adequately serve people from minority ethnic communities and other intersecting identities.

Right to Privacy (Article 17)

Improvements to digital benefit delivery systems must ensure that privacy safeguards and accessibility considerations are fully implemented, particularly for individuals with limited digital literacy, or poor internet access in remote areas.

Protection of Vulnerable Groups (Articles 23, 24)

Specific measures, such as winter heating payments and additional support for carers, address the unique needs of vulnerable populations, aligning with ICCPR commitments. However, inflation continues to erode the real-world impact of these measures, leaving many vulnerable populations at risk of insufficient support.

Key Human Rights Concerns

Child Poverty and Family Support

The Scottish Child Payment remains a cornerstone initiative, providing critical support to low-income families. However, inflation-adjusted increases may not sufficiently offset the rising costs of living, potentially diminishing its impact.

Broader systemic interventions, such as housing and childcare support, are needed to complement financial aid and address the root causes of child poverty.

Accessibility and Awareness

Challenges in application processes and programme awareness persist, particularly among marginalised groups such as people from minority ethnic communities and in remote, rural and island communities. Addressing these barriers is essential to maximising benefit uptake and effectiveness.

Adequacy of Support

While benefits are indexed to inflation, the real-term reduction in spending undermines their adequacy. The gap between income and essential living costs continues to grow for the most vulnerable, particularly for people with disabilities and households in remote, rural and island areas.

Geographic Disparities

Remote, rural, and island communities face unique challenges in accessing benefits due to geographic isolation, limited digital connectivity, and higher living costs. These disparities exacerbate existing inequalities.

Summary

The Social Security and Welfare portfolio aligns strongly with ICESCR and ICCPR obligations by addressing poverty and providing targeted support for vulnerable groups. Initiatives such as the Scottish Child Payment, disability payments, and winter heating assistance continue to play a pivotal role in reducing inequalities and supporting basic needs.

However, the real-term reduction in funding due to inflation undermines the adequacy and progressive realisation of social protections. Challenges in benefit accessibility, awareness, and adequacy disproportionately affect women, people with disabilities, people from minority ethnic communities, and remote, rural and island

communities. Addressing these barriers and ensuring benefits keep pace with rising living costs are critical areas for future action.

Environment, Climate Change, and Land Reform Portfolio

The Environment, Climate Change, and Land Reform portfolio focuses on tackling climate change, promoting sustainable land use, and supporting biodiversity. For 2025-26, this portfolio emphasises achieving net-zero emissions, improving resilience to climate impacts, and protecting Scotland's natural heritage.

ICESCR Obligations

Right to an Adequate Standard of Living (Article 11)

Progressive Realisation: Investments in energy efficiency programmes, renewable energy development, and nature-based solutions contribute to sustainable living conditions, especially for low-income households facing energy poverty. However, the funding may not fully address the breadth of need, especially in geographically isolated areas.

Funding for flood prevention and climate resilience infrastructure supports communities vulnerable to climate-related disasters.

The increase in Nature Restoration funding from £23 million to £26 million agreed through discussions with the Scottish Greens reinforces commitments to biodiversity and environmental justice. Aligning with ICESCR Article 12, this investment supports climate resilience and ecosystem health. Ensuring equitable access to the benefits of these initiatives, particularly for remote and economically disadvantaged communities, remains a priority.

Non-Retrogression: No reductions in climate adaptation or renewable energy investments are evident. However, inflationary pressures may limit the effective implementation of these programmes.

Core Obligations: Measures to combat fuel poverty and promote sustainable housing address essential living standards for vulnerable populations. Yet, gaps in targeted support persist, particularly for remote, rural and island communities where infrastructure challenges exacerbate energy access issues.

Right to Health (Article 12)

Investments in clean energy, air quality improvement programmes, and sustainable transport initiatives positively impact public health. However, urban areas with high

pollution levels and economically deprived communities may not benefit equitably without additional targeted interventions.

ICCPR Obligations

Right to Life (Article 6)

Climate action funding directly supports the obligation to protect life by reducing risks associated with climate change and environmental hazards. However, the long-term effectiveness of these measures requires consistent monitoring and equitable implementation across all regions.

Non-Discrimination (Articles 2, 26)

Programmes targeting energy efficiency and clean energy access are designed to benefit low-income households, addressing inequities. However, data on the distribution of benefits across ethnic and remote, rural and island communities remains limited.

Right to Participation (Article 25)

Community involvement in land reform and local renewable energy projects promotes public participation in decision-making processes, aligning with ICCPR commitments. However, without consistent application of participatory frameworks, such as PANEL or FAIR, the inclusivity and effectiveness of these initiatives remain limited.

Key Human Rights Concerns

Energy Poverty

Programmes prioritising fuel poverty aim to address the needs of vulnerable populations, particularly in remote, rural, and island areas where heating costs are often disproportionately high. A key priority of the Net Zero & Energy portfolio is transitioning to a low-carbon economy while addressing energy poverty and enhancing climate resilience. However, the budget lacks detailed information on how these priorities will be realised in practice, especially for remote communities facing unique challenges. For instance, while initiatives such as the Energy Efficiency Scotland programme and retrofitting schemes are positive steps, it remains unclear whether the allocated funding explicitly targets geographic disparities or vulnerable households. More robust mechanisms to monitor and evaluate the effectiveness of these programmes in reducing fuel poverty would ensure they align with the portfolio's stated goals and Scotland's broader human rights obligations.

Environmental Inequalities

Disparities in environmental quality (e.g., access to green spaces and exposure to air pollution) persist in economically deprived areas, requiring more targeted interventions to address systemic inequities.

Land Reform:

Land reform initiatives are progressing, reflecting an acknowledgment of the importance of addressing inequalities in land ownership and use. However, the lack of detailed funding for community-led projects may limit their potential to empower marginalised groups, including remote, rural, island, and indigenous communities. Strengthening these efforts with clear funding commitments and participatory approaches is essential to ensure that land reform contributes meaningfully to addressing geographic and social inequalities.

SHRC has previously highlighted the importance of aligning land reform with progressive taxation policies⁴. This includes leveraging taxation mechanisms, such as land value taxation, to promote equity, discourage land monopolisation, and generate additional resources for community-driven development projects. Integrating these principles into land reform efforts would ensure that policies not only address land inequalities but also contribute to the broader realisation of human rights, including the right to an adequate standard of living under Article 11 of the International Covenant on Economic, Social, and Cultural Rights (ICESCR).

Summary

The Environment, Climate Change, and Land Reform portfolio aligns with ICESCR and ICCPR obligations to address energy poverty, enhance climate resilience, and promote sustainable development. Key investments in renewable energy, nature-based solutions, and flood prevention also reflect a commitment to progressive realisation of rights.

The portfolio would benefit from a stronger focus on environmental justice and scaling up community-led initiatives. Addressing geographic and socioeconomic disparities in energy access, environmental quality, and land reform implementation is critical to ensuring the full realisation of rights across all groups.

Rural Economy and Tourism Portfolio

The Rural Economy and Tourism portfolio plays a critical role in addressing the unique challenges and opportunities of Scotland's remote, rural and island communities while promoting sustainable tourism. For 2025-26, this portfolio focuses

on supporting rural livelihoods, enhancing infrastructure, and fostering environmentally responsible tourism.

ICESCR Obligations

Right to Work (Article 6)

Progressive Realisation: Investments in rural business support programmes and agricultural subsidies aim to create jobs and sustain livelihoods in remote, rural and island areas.

Expanding skills development initiatives in the rural economy reflects an acknowledgement of employment barriers and the need to support workforce resilience. Workforce resilience in this context refers to the capacity of individuals and communities to adapt to economic changes and secure sustainable livelihoods. Specific measures in the 2025-26 budget that contribute to workforce resilience include: agricultural subsidies, skills development initiatives, support for infrastructure, tourism development funds.

While these measures demonstrate a commitment to addressing workforce challenges in rural areas, gaps remain in providing tailored support for groups most at risk of economic vulnerability, such as women, migrant workers, and people with disabilities. A more comprehensive and equity-driven approach is needed to fully realise the right to work in these communities.

In addition, specifics of these investments remain unclear. For example, while agricultural subsidies are vital for stabilising rural economies, it is unclear if they address rising input costs or incentivise sustainable practices that benefit smaller-scale farmers and crofters. Additionally, there is limited information on whether these programmes are designed to support underrepresented groups, such as women, migrant workers, or people with disabilities, who often face systemic barriers to participation in rural economies. A clearer breakdown of funding allocations and intended outcomes would strengthen the assessment of their potential impact.

Non-Retrogression: Continued funding for agricultural support, including payments to farmers and crofters, provides essential stability for rural livelihoods and aligns with Scotland's commitment to avoiding retrogression in economic and social rights. However, rising input costs, such as fuel, feed, and fertiliser, raise concerns about whether the current funding levels are sufficient to sustain these livelihoods in the long term. Additionally, the lack of targeted support for small-scale farmers and crofters in remote areas may exacerbate geographic disparities, limiting the effectiveness of these measures.

Core Obligations: Programmes promoting fair remuneration and secure working conditions in agriculture and tourism sectors align with core economic rights. These measures include agricultural subsidies and tourism development funding aimed at supporting employment and improving economic resilience in rural and island areas. However, gaps in enforcement and monitoring—particularly in ensuring fair wages, safe working conditions, and protections for seasonal and migrant workers—remain a significant concern. Strengthening oversight mechanisms and providing resources for enforcement agencies are critical to ensuring these programmes deliver meaningful impact.

Right to an Adequate Standard of Living (Article 11)

Investments in remote, rural and island housing, broadband connectivity, and transport infrastructure aim to reduce isolation and improve living standards in remote, rural and island. However, slow progress and funding limitations risk leaving some communities underserved.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Programmes targeting geographic disparities address inequalities but require more detailed data to evaluate impacts on marginalised groups, such as people from minority ethnic communities and women in remote, rural and island areas.

Cultural Rights (Article 27)

Funding to preserve Gaelic language and cultural preservation supports the rights of Scotland's remote and indigenous communities,, aligning with obligations to protect minority cultures.

Right to Participation (Article 25)

Community-led tourism initiatives and rural development programmes promote civic participation and decision-making in remote, rural and island areas, but more robust frameworks are needed to ensure meaningful and inclusive engagement.

Key Human Rights Concerns

Digital Exclusion

Investments in broadband connectivity are positive, but progressing too slowly, leaving many households and businesses in remote, rural and island areas at risk of digital exclusion.

Affordable Housing in Remote and Rural Areas

Rising housing costs in tourist-heavy regions exacerbate affordability issues for local residents, requiring more targeted interventions.

Support for Marginalised Remote and Rural Groups

Limited focus on the specific needs of minority groups in remote, rural and island areas, including migrant workers in agriculture and hospitality, raises concerns about inclusivity and equality of opportunities.

Summary

The Rural Economy and Tourism portfolio demonstrates a commitment to ICESCR and ICCPR obligations by supporting livelihoods, addressing geographic disparities, and promoting cultural preservation. However, challenges in digital inclusion, affordable housing, and targeted support for marginalised groups must be addressed to ensure equitable outcomes for all communities.

Transport, Infrastructure, and Connectivity Portfolio

The Transport, Infrastructure, and Connectivity portfolio is essential for enabling access to economic, social, and cultural rights by enabling mobility, improving infrastructure, and digital connectivity. For 2025-26, this portfolio emphasises sustainable transport, connectivity in remote, rural and island areas, and infrastructure resilience.

ICESCR Obligations

Right to an Adequate Standard of Living (Article 11)

Progressive Realisation: Investment in public transport improvements, such as free bus travel for asylum seekers and inter-island free ferry travel for children and young people under-22 directly support equitable access to essential services and opportunities. The pilot of a £2 bus fare cap agreed through budget discussions with

the Scottish Greens is also a promising step toward improving affordability and connectivity. These measures align with ICESCR Article 11 by enhancing access to essential services, particularly for low-income households and remote island communities. However, detailed monitoring of the pilot's outcomes will be essential to determine its long-term viability and equitable impact.

Funding for active travel infrastructure, such as cycling and walking paths, promotes sustainable mobility and public health, but must ensure a more inclusive and non-discriminatory range of accessibility.

Non-Retrogression: With continued investment in transport accessibility, this could support previously established standards to be maintained or enhanced, though slow implementation risks delaying benefits for underserved communities.

Core Obligations: Programmes to improve transport links in isolated and remote, rural and island areas are vital for accessibility but often fall short in meeting the needs of all communities or the minimum standards required for accessibility to essential services. The budget provides limited detail on how these priorities will be achieved equitably. For example, while free ferry schemes for under-22s and public transport investments are highlighted, there is no clear analysis of whether they adequately address the needs of low-income households, disabled individuals, or geographically isolated communities. Additionally, the timeline for implementing these measures and their alignment with broader efforts to reduce rural isolation remains ambiguous. Strengthening the evaluation of these initiatives would help ensure they meet the portfolio's objectives and support equitable access.

Right to Work (Article 6)

Infrastructure investments can improve access to employment opportunities, particularly for individuals in remote or economically disadvantaged areas, aligning with the right to work.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Programmes targeted at improving remote, rural and island connectivity reduce geographic inequalities, but require stronger evaluation to ensure that they adequately serve marginalised communities.

Right to Participation (Article 25)

Community involvement in transport planning processes aligns with ICCPR participatory governance principles but requires more inclusive approaches to capture the voices of disadvantaged groups.

Key Human Rights Concerns

Rural Transport and Connectivity

While significant funding is directed toward remote, rural and island infrastructure, delays in implementation and ongoing gaps in public transport coverage persist, limiting access for some communities.

Affordability of Transport

Rising transport costs remain a barrier for and disproportionately impacts low-income households, especially those in urban areas where free travel schemes may not apply.

Digital Exclusion

Connectivity improvements remain uneven, leaving some remote, rural and island areas without reliable broadband and mobile coverage, perpetuating isolation.

Summary

The Transport, Infrastructure, and Connectivity portfolio aligns with ICESCR and ICCPR obligations by promoting sustainable mobility, the reduction of isolation, and supporting active travel. However, persistent inequalities in transport and digital connectivity require additional investment and monitoring to ensure equitable rights realisation.

Deputy First Minister, Economy & Gaelic

The Deputy First Minister, Economy & Gaelic portfolio focuses on fostering economic development, supporting enterprise support, and promoting and preserving Scotland's Gaelic heritage. For 2025-26, this portfolio emphasises sustainable economic growth, business resilience, and cultural preservation.

ICESCR Obligations

Right to Work (Article 6)

Progressive Realisation: Investments in business support programmes and skills development help sustain employment and foster inclusive economic growth, with a focus on sustaining employment opportunities. Support for small and medium enterprises (SMEs) contributes to job creation, improving local and regional economies, fostering resilience against economic downturns.

Non-Retrogression: Continued funding for employment programmes helps maintain workforce opportunities and prevents regression in job availability, though the scale of funding may limit the impact in economically disadvantaged regions.

Cultural Rights (Article 15)

Funding for Gaelic language education and cultural promotion aligns with obligations to preserve and promote cultural heritage. Investments in Gaelic media and arts strengthen access to cultural participation and promote Scotland's unique traditions. However, cultural rights extend beyond Gaelic promotion. For example, SHRC's Spotlight on the [Cultural Recognition of Scotland's Gypsy/Travellers](#) highlights the importance of supporting their distinct heritage, which includes traditional crafts, storytelling, and nomadic practices. Recognised as a distinct ethnic group, Scottish Gypsy/Travellers face significant challenges in accessing funding and platforms to promote and preserve their culture. Adequate resourcing for initiatives aligned with their cultural and human rights is essential to fully realise the right to cultural participation.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Enterprise programmes include measures to support underrepresented groups in the economy, such as women and minority entrepreneurs. However, the lack of detailed targeting limits their effectiveness in addressing systemic barriers.

Cultural Rights (Article 27)

Promoting Gaelic culture aligns with obligations to protect minority languages and traditions, ensuring that Gaelic-speaking communities can participate fully in Scotland's cultural and social life. However, Scotland's international obligations under Article 27 of the ICCPR also require the protection and promotion of other minority cultures, such as those of Scottish Gypsy/Travellers. SHRC's [Spotlight](#)

[project](#) underlines the role of cultural recognition and community-led initiatives in ensuring these communities have equal access to platforms and resources that promote their cultural heritage. Dedicated funding to support such projects is crucial to meeting these obligations and enhancing the inclusivity of Scotland's cultural policies.

Key Human Rights Concerns

Economic Inclusivity

While the portfolio includes measures to promote inclusive economic growth, such as enterprise support programmes and funding for small and medium enterprises (SMEs), these initiatives lack robust, targeted interventions for underrepresented groups, including women, people with disabilities, and people from minority ethnic communities.

Civil society organisations are crucial partners in addressing these gaps by providing capacity-building initiatives, advocating for fair access to economic opportunities, and supporting underrepresented groups in navigating systemic barriers.

Without tailored strategies, such measures may fail to address systemic barriers that limit equitable access to economic opportunities. Expanding support for these groups—through targeted funding, capacity-building programmes, and inclusive employment policies—would strengthen equitable participation in Scotland's economy and align more closely with human rights commitments under ICESCR Article 6.

Resource Allocation

Funding levels for enterprise programmes may not adequately address the structural barriers facing SMEs in economically disadvantaged regions, potentially limiting equitable economic participation. Tailored interventions are needed to address regional disparities effectively.

Cultural Accessibility

While Gaelic promotion is well-funded, broader cultural preservation initiatives may not adequately address barriers to participation for those outside urban cultural hubs. The Commission's Spotlight project has identified the need for greater recognition of Gypsy/Traveller culture and targeted funding for community-led initiatives. These could include support for traditional crafts, music, festivals, and storytelling, which are central to their cultural identity. Ensuring access to resources and platforms for

marginalised groups, particularly in remote, rural, and island communities, is critical to advancing cultural equity and inclusivity.

Summary

The Deputy First Minister, Economy & Gaelic portfolio signals some alignment with Scotland's human rights obligations, particularly in promoting cultural heritage and supporting economic growth. Funding for Gaelic media, education, and arts reflects commitments under ICESCR Article 15 and ICCPR Article 27 to preserve minority cultures and traditions.

However, as highlighted by SHRC's [Spotlight on the Cultural Recognition of Scotland's Gypsy/Travellers](#), greater efforts are needed to support other marginalised communities.

The Spotlight project illustrates the significant barriers Scottish Gypsy/Travellers face in gaining cultural recognition and accessing funding for their heritage. Enhanced targeting of resources for community-led initiatives, alongside improved outreach to disadvantaged regions, would help ensure a more equitable distribution of benefits and further align Scotland's economic and cultural policies with its human rights commitments.

Additionally, enterprise programs contribute to fulfilling ICESCR Article 6, which ensures the right to work. However, opportunities to strengthen inclusivity remain. Enhanced targeting of marginalised groups, alongside improved outreach to disadvantaged regions, would ensure a more equitable distribution of benefits and further align Scotland's economic policies with its human rights commitments.

Rural Affairs, Land Reform & Islands

The Rural Affairs, Land Reform & Islands portfolio focuses on empowering remote and rural communities, promoting sustainable land use, and addressing inequalities on Scotland's islands. For 2025–26, the portfolio emphasises agricultural development, land reform, and tackling geographic disparities.

ICESCR Obligations

Right to an Adequate Standard of Living (Article 11)

Progressive Realisation: Agricultural subsidies and rural development funds are designed to enhance living standards for farming communities. Investments in island-specific programmes and infrastructure address geographic isolation and stimulate local economies. However, agricultural subsidies primarily based on land

size could incorporate social and environmental value criteria to better support remote and rural crofters.

Non-Retrogression: Continued funding for crofters and small-scale farming ensures continued support for remote, rural and island livelihoods. Maintaining these programmes is essential, but more equitable subsidy frameworks could increase their impact.

Core Obligations: Programmes to improve remote, rural and island housing and transport contribute to meeting minimum living standards, though affordability challenges persist in high-demand areas.

Right to Work (Article 6)

Efforts to diversify remote, rural and island economies, including skills development and support for tourism, align with obligations to expand employment opportunities and support economic resilience.

ICCPR Obligations

Non-Discrimination (Articles 2, 26)

Targeted programmes for remote, rural and island communities address geographic disparities but insufficiently account for the needs of minority groups, such as migrant workers, who face unique vulnerabilities.

Cultural Rights (Article 27)

Funding for land reform and Gaelic heritage programmes supports the cultural and social rights of Scotland's remote, rural and island populations, preserving traditional practices and minority cultures.

Right to Participation (Article 25)

Community-led land reform initiatives are efforts to empower local populations, fostering civic participation and inclusive governance in remote, rural and island areas. These initiatives align with ICCPR obligations to ensure meaningful public participation in decision-making processes. However, the effectiveness of these efforts remains mixed.

While there is evidence of progress in supporting local communities to gain greater control over land through ownership and decision-making mechanisms, gaps remain in ensuring these initiatives are accessible and adequately funded. Barriers such as limited financial resources, insufficient technical support, and the complexity of land

reform processes can hinder the ability of smaller or more marginalised communities to fully participate. For these initiatives to achieve their full potential, the Scottish Government must provide stronger, sustained support, including targeted funding and capacity-building programmes, to ensure that participation is genuinely inclusive and effective. .

Key Human Rights Concerns

Remote, Rural and Island Housing

Rising housing costs in remote, rural and island areas, especially in tourist-heavy regions, risk displacing local populations and undermining community stability. More robust measures are needed to expand access to affordable housing.

Island Connectivity

Significant gaps in transport and digital infrastructure on Scotland's islands hinder access to essential services and economic opportunities. Prioritising these improvements is critical to reducing isolation.

Support for Marginalised Groups

The budget lacks detailed provisions for migrant workers and people from minority ethnic communities, who often face vulnerabilities in remote, rural and island economies. Targeted initiatives are required to ensure their protection and inclusion.

Summary

The Rural Affairs, Land Reform & Islands portfolio demonstrates alignment with ICESCR and ICCPR obligations by supporting remote, rural and island livelihoods, empowering communities, and promoting cultural rights. Key investments in agricultural development, land reform, and Gaelic heritage are important steps toward addressing geographic inequalities.

However, persistent gaps in affordable housing, island connectivity, and targeted support for minority group persist. Addressing these challenges with more equitable and inclusive policies will be essential to fully realise the rights of Scotland's remote, rural, and island populations.

Net Zero & Energy Portfolio

The Net Zero & Energy portfolio focuses on tackling climate change, promoting renewable energy, and achieving sustainability goals. For 2025-26 the budget for

this portfolio emphasises transitioning to a low-carbon economy, addressing energy poverty, and enhancing resilience to climate impacts.

ICESCR Obligations

Right to an Adequate Standard of Living (Article 11)

Progressive Realisation: Significant investments in energy efficiency measures and renewable energy development, including wind, solar, and hydrogen projects, align with efforts to reduce energy poverty and provide affordable, sustainable energy. Programmes prioritising fuel poverty address the needs of vulnerable populations, especially in remote, rural and island areas.

Non-Retrogression: Continued support for decarbonisation and renewable energy should ensure that sustainability commitments are upheld, but inflationary pressures may constrain the effective implementation of these measures.

Core Obligations: Funding for basic energy access and affordable heating programmes addresses minimum living standards, particularly for low-income households during winter months. However, gaps in reaching the most vulnerable remain.

Right to Health (Article 12)

Policies to improve air quality and reduce carbon emissions support public health, particularly for urban areas where communities disproportionately suffer from pollution-related health issues. Specific measures in the 2025-26 budget include continued investment in sustainable transport, such as active travel infrastructure and public transport electrification, and funding for cleaner energy initiatives.

However, while these proposals align with Scotland's commitment to progressive realisation of the right to health, there is limited analysis on their implementation and impact. For example, it is unclear whether the funding levels are sufficient to address persistent urban air quality challenges or if the measures are equitably targeted to benefit communities most affected by pollution. Additionally, there is little detail on monitoring mechanisms to evaluate the effectiveness of these interventions in reducing emissions and improving health outcomes.

To strengthen alignment with Article 12 obligations, the Scottish Government must ensure robust, data-driven assessments of these initiatives and their impact on vulnerable urban communities. This includes prioritising areas with the highest pollution levels and ensuring transparency and accountability in reporting progress.

ICCPR Obligations

Right to Life (Article 6)

Investments in climate resilience, flood prevention, and sustainable infrastructure protect lives from climate-related risks, align with the obligation to safeguard individuals against environmental hazards.

Non-Discrimination (Articles 2, 26)

Fuel poverty initiatives target low-income households, but the extent to which these measures address disparities across ethnic groups and geographic regions remains unclear. Disaggregated data is needed to evaluate their equitable impact fully.

Right to Participation (Article 25)

Community involvement in energy projects, such as community-owned renewable energy initiatives, enhances participatory governance and local empowerment. However, the scalability and accessibility of these initiatives remain limited for disadvantaged groups. Investment in civil society organisations is critical to bridging these gaps, as they can help foster inclusivity in community energy projects, especially for marginalised and disadvantaged groups in remote, rural, and island areas

Key Human Rights Concerns

Energy Poverty

Despite funding for energy efficiency and heating programmes, many low-income households face rising energy costs, exacerbating economic vulnerabilities. More targeted and innovative support is needed to close this gap effectively for the most affected populations.

Environmental Justice

Marginalised communities in urban areas often bear the brunt of environmental hazards, including poor air quality and lack of green infrastructure. More targeted and innovative support is required to bridge the gap for the most affected populations.

Community-Led Energy Projects

While community energy initiatives are promising, their accessibility and scalability remain limited, particularly in disadvantaged remote, rural and island areas. Greater investment and support are necessary to ensure these programmes benefit all communities equitably.

Summary

The Net Zero & Energy portfolio demonstrates strong alignment with ICESCR and ICCPR obligations through its focus on sustainability, energy efficiency, and climate resilience. Investments in renewable energy and decarbonisation reflect a commitment to addressing climate change and advancing public health.

However, persistent challenges in tackling energy poverty, achieving environmental justice, and ensuring equitable access to community-led energy projects require further attention. Addressing these issues through targeted policies and inclusive frameworks will strengthen Scotland's progress toward a just and sustainable energy transition.

Constitution, External Affairs & Culture Portfolio

The Constitution, External Affairs & Culture portfolio focuses on promoting civic engagement, supporting cultural heritage, and fostering international cooperation. For 2025–26, this portfolio's budget emphasises enhancing democratic participation, preserving Scotland's cultural assets, and advancing Scotland's role on the global stage.

ICESCR Obligations

Cultural Rights (Article 15)

Progressive Realisation: Continued funding for cultural institutions, including museums, libraries, and the arts, supports equitable access to cultural life. Investments in language preservation, particularly Gaelic and Scots, reflect commitments to cultural diversity and inclusion. Civil society organisations are essential partners in ensuring that cultural resources reach marginalised communities. By advocating for inclusivity and supporting local initiatives, they can help amplify diverse voices and preserve Scotland's cultural heritage.

Core Obligations: Ensuring access to public cultural facilities for marginalised and remote, rural and island communities supports minimum cultural rights. However,

uneven distribution of resources poses a concern, with economically disadvantaged areas often underrepresented.

Right to Education (Article 13)

Funding for cultural education programmes and community-based arts projects supports learning opportunities for young people and fostering social inclusion and cultural understanding.

ICCPR Obligations

Right to Participation in Public Affairs (Article 25)

Programmes to enhance civic engagement, including voter participation initiatives and public consultations, promote active participation in democratic processes. However, these initiatives must ensure the inclusion of underrepresented and marginalised groups to achieve equitable participation.

Freedom of Expression (Article 19)

Support for media independence and creative freedom aligns with obligations to protect the right to expression. Expanding opportunities for marginalised voices in cultural and creative industries would strengthen diversity and representation.

Protection of Minority Rights (Article 27)

Gaelic and Scots language preservation efforts demonstrate alignment with ICCPR commitments to safeguard minority languages and cultures, ensuring these communities' cultural and social participation.

Key Human Rights Concerns

Cultural Inequalities

Access to cultural programmes and facilities remains uneven, with remote, rural and island and economically disadvantaged areas often underrepresented. Expanding outreach and investment to these communities is essential to address these disparities.

International Development and Cooperation

While the budget includes funding for Scotland's international commitments, such as humanitarian aid, the scope of these contributions could be expanded to align more

closely with global human rights goals. Prioritising equity and sustainability in international programmes would enhance their impact.

Freedom of Expression

While support for creative industries is strong, challenges remain in ensuring diverse voices are represented, particularly from marginalised communities. Targeted initiatives could strengthen inclusivity in cultural expression.

Summary

The Constitution, External Affairs & Culture portfolio aligns with ICESCR and ICCPR obligations by promoting cultural preservation, civic engagement, and international cooperation. Investments in cultural institutions, language preservation, and democratic participation reflect a commitment to advancing human rights in these areas.

However, persistent gaps in cultural access for underserved communities, limitations in international programme scope, and representation challenges in creative industries require further attention. Addressing these concerns through targeted policies and expanded outreach will strengthen the portfolio's alignment with Scotland's human rights goals.

Crown Office & Procurator Fiscal Service Portfolio

The Crown Office & Procurator Fiscal Service (COPFS) portfolio is critical to upholding the rule of law, ensuring access to justice, and protecting victims' rights in Scotland. For 2025-26, the portfolio focuses on prosecutorial services, victim support, and improvements to court efficiency.

ICESCR Obligations

Right to Work (Article 6)

Progressive Realisation: Funding for staff retention and recruitment within the justice system contributes to the effective functioning of legal and prosecutorial services, which are essential for ensuring justice and fairness. However, workforce challenges, including shortages of prosecutors and court staff, continue to hinder the full realisation of these rights, as highlighted in SHRC's [State of the Nation report](#).

Core Obligations: Ensuring adequate resources for prosecutors and court staff supports a functioning justice system, which is integral to upholding other economic

and social rights. However, gaps in staffing persist, leading to delays and inefficiencies in the system.

Right to an Adequate Standard of Living (Article 11)

Victim compensation schemes and financial assistance for those affected by crime contribute to maintaining minimum living standards for individuals in vulnerable situations. These measures align with ICESCR obligations but must be scaled up to meet growing demand, particularly for victims of domestic violence, trafficking, and hate crimes.

ICCPR Obligations

Right to a Fair Trial (Article 14)

Investments in digital case management and reducing court backlogs demonstrate efforts to improve trial efficiency and fairness. However, SHRC's [Review, Recommend, Repeat report](#) highlights significant delays in complex cases, particularly those involving sexual violence and individuals on remand. These delays undermine the right to a timely trial and procedural fairness. Core Obligations: Continued funding for legal aid ensures access to representation, particularly for low-income individuals. However, both SHRC's [Review, Recommend, Repeat](#) and [State of the Nation](#) reports identify systemic issues with legal aid, including resource constraints that limit its availability and effectiveness, especially for marginalised communities .

Freedom from Torture and Inhuman Treatment (Article 7)

Increased attention to pre-trial detention conditions and remand practices aligns with obligations to prevent inhumane treatment, reflecting progress in addressing systemic issues in detention settings.

Protection of Victims (Articles 23, 24)

Funding for victim support services, including counselling and legal assistance, protects individuals affected by domestic violence, trafficking, and other crimes. However, as SHRC's [State of the Nation](#) report notes, the scale and coverage of these services are insufficient to meet growing demand. Specialised resources for child victims and witnesses are a positive step but require sustained investment and monitoring to ensure compliance with obligations to protect vulnerable groups.

Key Human Rights Concerns

Court Backlogs

Despite investments, delays in trials persist, particularly in complex cases such as sexual violence and organised crime. Prolonged delays exacerbate harm to victims and defendants, as highlighted in SHRC's [Review, Recommend, Repeat](#) report, and undermine the principle of procedural fairness under Article 14.

Accessibility of Legal Aid

While legal aid funding is maintained, systemic barriers to access persist. SHRC's [State of the Nation](#) report notes that resource constraints and limited geographic coverage disproportionately impact marginalised communities, leaving some without adequate representation in legal processes.

Support for Victims

Victim support services are underfunded relative to demand, as outlined in SHRC's [State of the Nation](#) report. Insufficient availability of services for victims of domestic abuse and trafficking undermines efforts to protect vulnerable individuals. Expanding these services and ensuring equitable access remains critical to fulfilling obligations under Articles 23 and 24.

Summary

The Crown Office & Procurator Fiscal Service portfolio aligns strongly with ICCPR obligations, particularly in ensuring fair trials, protecting victims, and addressing inhumane treatment in detention. Efforts to reduce court backlogs, maintain legal aid funding, and improve victim support services reflect progress toward upholding human rights within the justice system.

However, significant challenges remain. As highlighted in SHRC's [Review, Recommend, Repeat](#) and [State of the Nation](#) reports, persistent delays in trials, limitations in legal aid accessibility, and inadequate victim support services undermine equitable access to justice. Moreover, systemic issues in detention settings, including overcrowding and poor conditions for remand prisoners, require urgent attention. Addressing these challenges through targeted investment, stronger oversight, and comprehensive reforms will be essential to ensuring Scotland's justice system meets its human rights obligations.

Conclusion

This analysis underscores the critical intersection between Scotland's budgetary decisions and its human rights obligations. The 2025–26 budget reflects efforts across various portfolios to address rights realisation, with notable progress in areas such as health care, housing, and climate resilience. However, the analysis also highlights persistent challenges that must be addressed to ensure a rights-based approach to budgeting that leaves no one behind.

This report is designed for multiple audiences. For the Scottish Government, it serves as a tool to guide current and future fiscal planning and decision-making. For local government, NHS Scotland, and public bodies, the analysis provides insights to support the implementation of human rights-compliant policies and resource allocation post-budget passage. Additionally, it speaks to accountability structures such as Audit Scotland and the Scottish Parliament, encouraging the integration of rights-based approaches into their assessment and scrutiny processes.

This report provides a framework to scrutinise and debate the budget through a human rights lens. It emphasises the importance of linking financial allocations to specific rights-based outcomes, ensuring transparency, accountability, and equity in resource distribution. While many measures align with human rights obligations, true compliance requires robust implementation, continuous monitoring, and adaptation to evolving needs.

Key Recommendations

Strengthening Equity with Budget Allocations: Prioritise targeted interventions for marginalised groups, such as women, people from minority ethnic communities, people with disabilities, and remote, rural, and island communities.

Addressing Gaps with Budget Allocations: Invest in closing persistent gaps in areas such as housing affordability, access to social care, health inequalities, and digital connectivity to enhance social and economic inclusion.

Enhancing Data and Metrics: Develop and utilise disaggregated data and indicators at the national and local level to monitor progress and measure the impact of budgetary decisions on human rights outcomes.

Embedding Participation: Invest in civil society organisations to empower communities, amplify diverse voices, and ensure meaningful engagement in decision-making processes.

As the budget comes to debate in February 2025, this document serves as both a resource and a call to action. By integrating human rights into fiscal planning and execution, Scotland has the opportunity to lead by example, demonstrating that economic resilience and social equity go hand in hand.

This moment is particularly pivotal as this Draft Budget could be the last full budget of the current government before the Scottish elections in Spring 2026. A rights-based approach to budgeting at this critical juncture could provide a strong foundation for progressive realisation of human rights in future administrations. By taking this approach, Scotland can strengthen its commitment to progressively realising human rights, creating opportunities for every individual to access and enjoy their rights.

Endnotes

¹ The Commission has raised this concern on a number of occasions including:

- [Scotland's Budget and the National Performance Framework](#)
- [National Performance Framework Consultation Response](#)
- Finance and Public Administration Committee - [Commission evidence to the Committee on Proposed National Outcomes](#)
- Equalities, Human Rights and Civil Justice Committee - [Commission evidence to the Committee on Pre-budget Scrutiny 2025-26](#)

² See evidence from our latest Spotlight which highlights that people are being deprived of their liberty, in some cases for decades, as a result of this: [Moving from institutions to independent living](#).

³ For example “Despite Scottish Government’s stated commitments to equality and human rights budgeting, and specifically to gender budgeting, the lack of transparency and breakdown is stark. The lack of information renders it impossible to determine whether Scotland is in compliance with the obligation in Article 8 of the Convention.” p.33/146 - [Istanbul Convention Report](#)

⁴ SHRC has previously highlighted the importance of aligning land reform with progressive taxation policies in its [Briefing Paper 7: Human Rights and Taxation](#). This paper discusses various proposals, including the exploration of land value taxation, to promote equity and generate resources for community-driven development projects.

Additionally, in the [Consultation on Scotland's Third Land Use Strategy 2021-2026](#), SHRC emphasises that the right to property does not preclude radical reform of land use in Scotland through measures such as land value tax. This underscores the SHRC's position on utilising taxation as a tool for equitable land reform.