

# Being Bold: Building Budgets for Children's Wellbeing

Dr Katherine Trebeck with Amy Baker

EMBARGOED TO 18TH MARCH

Commissioned by Children in Scotland, Cattanach and the Carnegie UK Trust





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### **Katherine**

Designed by Gecko

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# FOREWORD BY CHILDREN IN SCOTLAND, CATTANACH AND THE CARNEGIE UK TRUST

In so many ways, Scotland is a wonderful place to grow up. In a global context we have free education and health care, access to an environment noted around the world for its beauty, and a society that largely supports young girls to achieve their potential. It would be wrong not to acknowledge these truths. But we also know that we have to do much better. It has been over 20 years since devolution, 14 years since we instigated a wellbeing framework (the National Performance Framework) and 10 years since there was a resetting of the approach to public services (the Christie Commission). And yet, too many children are left behind, their lives already a struggle before they reach school. The inequalities in our society – be they poverty, gender, violence, hopelessness, racism, disablism and so many more – land at their feet and affect their lives before they can walk.

The central premise of this project is that we cannot begin to improve wellbeing across society (the stated aim of the Scottish Government) unless we begin with our youngest children and create the conditions for them to flourish from the outset. To do this, we need to change how we think about ‘investment’: as processes that allow us to assess the impact of government spend on all aspects of our collective wellbeing. This is complicated work, made more so by a lack of transparency in government approaches to budget setting. We cannot make best use of the expertise we have (both lived and professional) if we do not open the process up to greater involvement, scrutiny, and debate.

In this, the three organisations that instigated this work do not consider themselves to be experts. We have been learning as we go, guided by Dr Trebeck and supported by Amy Baker, to try to unpick a system that often appears to be a black box to those on the outside trying to understand what happens and why, and where, as Dr Trebeck notes, documentation is either sparse or voluminous. We are not arguing here that there is any systematic attempt to obfuscate, but rather that the budget process does not expect to be opened up to those outside the Financial Strategy Directorate, and so there has been no need to consider the accessibility of the documentation. This needs to change.

Our first conversations on this project began long before COVID-19, but the events of the last year have convinced us that this work is required more than ever. Over the course of the next few years, as we emerge from the emergency and into the recovery, governments will have to make difficult choices between policies and programmes. Our hope is that these decisions will be guided by the principles that Dr Trebeck has identified and by the immutable logic of human progress: that we wish to leave our children with a world a little better than we found it.

**Jackie Brock, Sophie Flemig and Jen Wallace**



# EXECUTIVE SUMMARY

As Scotland takes stock of the damage the COVID-19 pandemic has done to individuals, families, communities, businesses and the macroeconomy, more and more people are recognising the need to do better than simply reviving pre-COVID ways of working. The causes of Scotland's problems that predate COVID-19 have not disappeared and need to be attended to as Scotland builds its recovery.

Even prior to COVID-19, children's wellbeing was not as it should be in Scotland. A quarter of Scotland's children are in relative poverty<sup>1</sup> and households with children under six years of age account for almost two-thirds of children experiencing relative poverty.<sup>2</sup> Child poverty and inequality overlap strongly with the age, sex, ethnicity and disability characteristics of the wider household. People who experience racism are more likely to experience poverty. COVID-19 is exacerbating these existing inequalities.

One element of building a more just and sustainable economy and society is taking a bold and ambitious wellbeing approach to policymaking and associated government budgets. In budgeting for outcomes, goals are achieved not just by patching up and intervening early, but also by stopping harm occurring in the first place by creating a context in which children and families flourish.

Ensuring children's wellbeing and human rights in their early years is crucial in its own right and for subsequent life outcomes, but it also matters from a fiscal perspective. By allowing harm to occur (through our collective failure to enable children's wellbeing and protect their rights) society also incurs costs (monetary and non-monetary). These are multifaceted and manifest in the form of services

that seek to ameliorate the damage and forgone revenue: from healthcare (both mental and physical health) to additional needs provision, from reduced tax revenue to higher welfare spending (both administration and provision) and from higher criminal justice costs to greater demand for emergency services. The possibility of reduced demand on state resources means the question should move from 'can the government afford to do this?' to 'can it afford not to?'

Governments need to act on two levels: equipping people to prosper and removing the need to intervene by attending to underlying causes. Scotland's ambition is to be the best country in which to grow up. This requires us to look at the circumstances in which children are growing up and ask questions such as: how are parents and carers faring? Are homes adequate? Are communities safe? Are labour markets offering decent work? Are incomes sufficient? Are people listened to and do they have networks to turn to? What are the nature and impact of vertical and horizontal inequalities?

As part of their response to such questions, governments around the world are experimenting with constructing budget processes in ways that enhance wellbeing. Scotland needs to learn from these experiments, but must also build on where it currently stands. However, its efforts today are not sequenced smartly; there is not enough coherence in the various mechanisms shaping the budget; the process is not easy to understand or influence; actions are not sufficiently joined up and sometimes remain trapped within a service mindset; and policy (and the budgets underlying it) is not doing enough to tackle root causes.

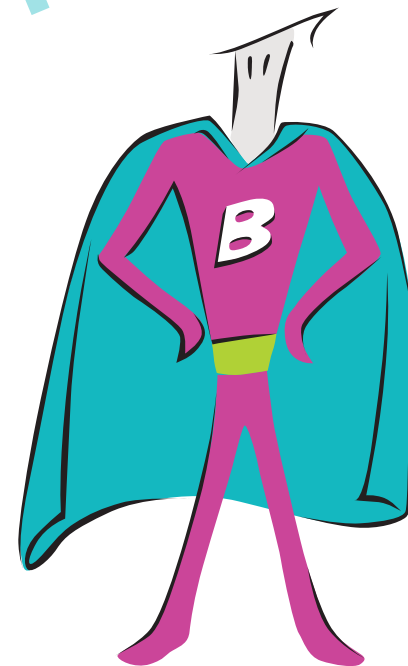
<sup>1</sup> [www.healthscotland.scot/media/2607/child-poverty-scales-and-trends.pdf](http://www.healthscotland.scot/media/2607/child-poverty-scales-and-trends.pdf)

<sup>2</sup> 'Child poverty by whether there are under 5 year olds or under 6 year olds in the household', available at <https://www.gov.scot/publications/additional-child-poverty-statistics-2019/>

## Being bolder

A wellbeing budget needs to be:

- **Holistic and human:** focus on the relationships that support children. This whole-system approach encompasses support across the suite of factors that shape families' scope to thrive. This means targeting risk factors that society is responsible for, rather than simply targeting individuals.
- **Outcomes-orientated:** focus on and accountability for end results (often at a societal scale) rather than services or spending.
- **Rights-based:** the goals of a budget should be to uphold and realise human rights, including those of women and children, and to do so in an accountable, transparent and participatory manner.
- **Long-term and upstream:** policymakers should take decisions 'as if they mean to stay', rather than confining themselves to projects within one parliamentary term.
- **Preventative:** preventing harm by offering support as early as possible and working towards long-term solutions. Prevention (and indeed a multidimensional wellbeing approach) is also about considering present and future generations of children around the world. The fiscal budget needs to operate within a science-based carbon budget that limits overconsumption of the earth's resources.
- **Precautionary:** the evidence base for supporting children in their earliest years and the extent to which this generates long-term benefits is sufficiently sound to be acted upon, even if the evidence is not specific enough to precisely attribute these benefits to a single action.
- **Participatory:** children and their families need to be involved across the entire budget process via a creative, inclusive mix of methods that welcomes the experiences and ideas of children and families. Particular effort needs to be made to elevate the voices of those who are often marginalised.



These points reinforce many of the ideas called for by groups such as (but not limited to) the NACWG, EBAG, SWBG, SHRC, Scotland's International Development Alliance, Oxfam Scotland and the David Hume Institute. That there is strong commonality in the actions such groups are calling for should leave policymakers in no doubt about the necessity of such changes.

Translating some of the fundamentals set out above into the Scottish budget requires:

- New conversations to build support for more efforts to tackle the root causes that harm children's wellbeing and to help shift debates so that the political realities that influence government budgets are more conducive to the upstream, outcome-focused approach necessary to enhance children's wellbeing.
  - New conversations within the budget process so that children's voices are heard and their views acted on throughout the budget cycle. A start could be the Cabinet Secretary for Finance and relevant policy teams holding at least two meetings with children's groups as part of the budget process.
  - Budget processes need to align more closely with both the National Performance Framework and child poverty targets: the goal of the budget should be to resource policies that seek to deliver on the NPF outcomes and the targets in the *Child Poverty Act*.
  - NPF outcomes should be used as a (retrospective) wellbeing map that shows distributional analysis and cumulative impact: the 'Wellbeing Distribution Map'.
  - Based on the NPF and child poverty targets, forward-looking 'Outcomes Forecasts' should be undertaken to assess the extent to which policies and the proposed budgets to support them will create a context which enables children and families to thrive. Budgets should be adjusted accordingly.
  - Annual budgets need to be recast as steps towards longer-term goals. By reference to the Wellbeing Distributional Map (which looks backwards) and the Outcomes Forecasts (which look forward), annual budgets will be scrutinised regarding the extent to which they advance the NPF and deliver on the child poverty targets over multiyear horizons.
- Much recurrent spending can contribute to wellbeing and should be subject to the Outcomes Forecasts in order to ensure a whole-of-government effort in creating a context in which children's rights are met and they and their families thrive.
  - Policy ideas (and associated spending bids) should be assessed according to the robustness of the case they make for supporting children's wellbeing. Business cases need to give way to *wellbeing investment cases*. Spending guidance, such as the Public Finance Manual, needs to be recast accordingly.
  - The wellbeing criteria encapsulated in the NPF and child poverty targets should also apply to government procurement.
  - Due to its preventative credentials, the option of positioning investment in children's wellbeing as more akin to capital spend needs to be explored.
  - New, ring-fenced resources will be needed to bridge the transition and enable a steady and incremental migration of funding towards more preventative investment. The Promise Fund might constitute one source of such additional resources at a small scale, as might Scottish National Investment Bank investments. Efficiency gains could also be dedicated to resourcing such investments and any comprehensive spending review undertaken in the coming years used to augment them.
  - Scotland should not shy away from levying higher taxes to reduce high levels of economic inequality at the top end and secure sources of funding. A hypothecated small charge on the highest earners, on sources of wealth (such as land and inheritance) or on firms that profit from failure demand would be a good investment in Scotland's children. The council tax system has long been seen as a tax instrument due for an overhaul, which could rebalance the incidence of tax towards higher earners and bring in more revenue.
  - Substantial and ongoing training and capacity building for civil servants will be needed; new guidance, heuristics and a common language must be developed; and supportive tools rolled out and resourced.

- Collaboration and sharing of information and resources needs to be encouraged and rewarded: internal targets and incentives need to be aligned with the NPF, child poverty targets and the analysis of the Outcomes Forecasts. Allowing departments to pool budgets and have the assurance that pooled budgets will be protected over time – even given some additionality – will also likely spur collaboration. An Outcomes Challenge linked to several NPF outcomes and focusing on children should be created, with civil servants rewarded for their evidence-based ideas.
- A politically neutral dedicated office or officer (supported by a delivery team) is recommended. This would effectively be a commissioner for the wellbeing of current and future generations. The office/officer must have sufficient independence to be a critical friend and to monitor progress, but be close enough to government teams to have an ongoing and recognised role in budget formulation, including the preparation of the Outcomes Forecasts.

Beyond the budget itself, to undo the fundamental causes of inequalities and other long-term systemic challenges that undermine the conditions necessary for children to thrive requires addressing imbalances of power and better redistributing money and wealth. The conversation about making Scotland the best place to grow up is about **more than outcomes-based budgeting: it is about systems-change governing.**





# INTRODUCTION

*Budgets are moral documents  
with numbers attached.<sup>3</sup>*

As Scotland takes stock of the damage the COVID-19 pandemic has done to individuals, families, communities, businesses and the macroeconomy, more and more people are recognising that Scotland needs to do better than seeking to revive the ways of working of pre-COVID times. The causes of Scotland's problems that predate COVID-19 have not disappeared and need to be attended to as Scotland builds its recovery.

One element of building a more just and sustainable economy and society, rather than returning to business as usual, is taking a bold and ambitious wellbeing approach to policymaking and associated government budgets. This report seeks to contribute to the debate about how the Scottish Government budget is conceived, crafted and deployed in order to improve the wellbeing and rights of Scotland's children. It straddles several sets of issues: policies to address child poverty, efforts to improve child wellbeing, the implications (both human and fiscal) of getting it wrong and budget mechanisms as a juncture where change can be leveraged.

The report concentrates on the first few years of a child's life: getting things right here will mean things go well elsewhere. At the same time, the experience of a child's early years is shaped by a plethora of different factors and dynamics. This focus thus also constitutes a lens to look at the wider economy and how it is shaped by the policymaking process. Early years are a fulcrum age that often mirrors other societal needs and vice versa.

It has long been acknowledged that prevention is better than a cure. There have been research reports and committee inquiries with cross-party political support into what prevention means. Consequently, Scotland has made a good start over the last decade or so, and thus has some strong foundations on which to build. This report sets out some ideas for where it can go further in the space of the budget process. **In the context of a pandemic where acute need is profound, it points to areas where the time has come to stop playing 'whack a mole' and instead turn off the machine that is driving so much damage: inequality, poverty and injustice.** In budgeting for outcomes, goals are achieved not just by patching up and intervening early, but also by stopping harm occurring in the first place by creating a context in which children and families flourish.

This report is not the first word on this topic and it has no designs on being the final word either. It is not a policy manifesto nor a root-and-branch audit of all that the Scottish Government does in relation to children's wellbeing. And nor does it seek to be every word on the subject – no attempt is made to cover everything that is pertinent to children's wellbeing, now or in the future.

<sup>3</sup>This quote has been attributed to both Martin Luther King Jr and Jim Wallis.

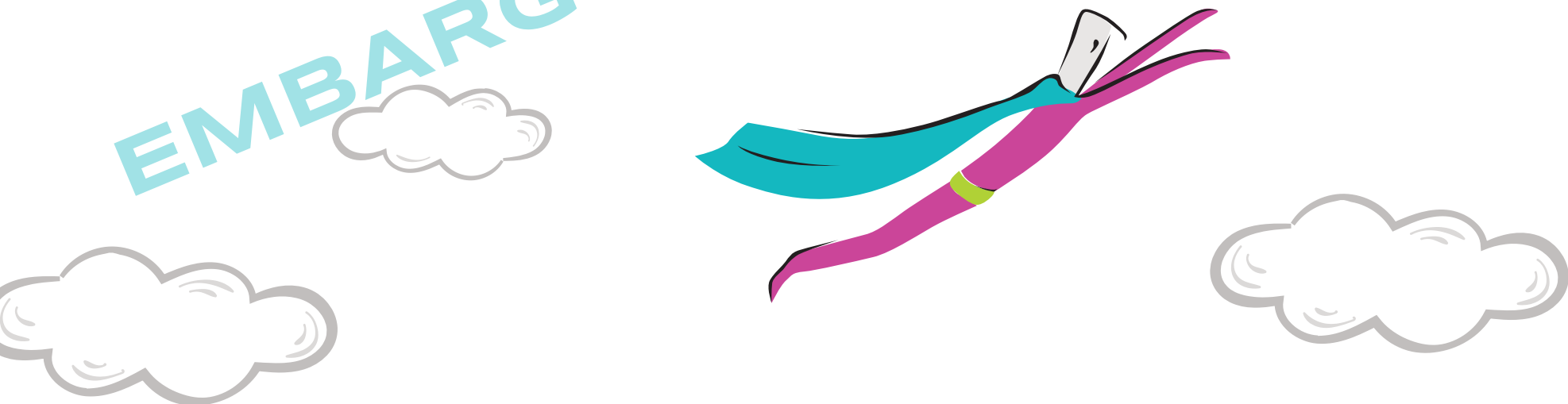
Instead, it offers an overview of some of the salient issues and proposals for tackling them. As the brief for this report states, the aim is to ‘*support a potentially transformational ambition for a children’s wellbeing budget*’. The project aims to build on the current thinking on early years, prevention, human rights, poverty, and wellbeing, and then explore how the Scottish Government budget process could do more to shape positive outcomes. While a plethora of frameworks are in place in Scotland, what is needed is to more robustly link policy and budgets to these frameworks and to assess progress accordingly.

The discussion begins with a reflection on the methodology used and limits to the report’s scope and depth. This is followed by an exploration of the report’s aim: namely, to identify how we might conceptualise children’s wellbeing (including its relationship to human rights) and the importance of early years and prevention. The report then considers the current status of children’s wellbeing in Scotland and some of the relevant policies, before turning to what needs to be changed in order to enhance children’s wellbeing in Scotland – the wider socio-economic context that impinges on wellbeing outcomes; the need for family support; and the implications for government.

The focus then shifts to the budget itself, asking what other countries are doing that Scotland can learn from and what is currently happening here that can be built upon. The report then draws together its findings on what is fundamental to a wellbeing budget: that it be holistic and human; outcomes-orientated; long-term and upstream; preventative; precautionary; and participatory. Practical changes that need to be made in order to uphold these fundamentals in the Scottish budget are then set out, with the final elements of the report reflecting on action that needs to be taken beyond the budget process, areas for further research, and some of the challenges this agenda faces.

This report is being published at a time when hopes for an end to the current pandemic are growing. There will be a Holyrood election in a few months’ time. A newly elected government would need to take on board the suggestions presented here in order to make good on the ambition for Scotland to be the best country to grow up in.

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# METHODOLOGY AND LIMITS

The content of this report builds on the work of many other researchers and practitioners. Their analyses and ideas have been distilled via a small-scale research exercise that included:

- Desk research
- Over 30 interviews
- One online workshop with over 200 people from the children's sector to sense-check and add to the recommendations
- Feedback on the interim report, which was invaluable and for which we are very grateful
- Two webinars with a small set of stakeholders – one prior to the interim report being published and one just before the completion of the final report
- Input from subject area expert reviewers.

This report is not an academic review nor a detailed analysis. It was beyond the project scope to speak to everyone who would have had a useful and valuable perspective (particularly key actors close to the budget process) and to review every relevant piece of literature.<sup>4</sup>

It is also limited in focus: for example, it does not cover local government or consider the impact that actions and decisions in Scotland have on the wellbeing of children around the world.<sup>5</sup> Given its limited scope and resources, it is hoped this report will be a precursor to a wider inquiry and a more comprehensive review that can delve deeper and examine current practice and necessary changes more thoroughly.

Writing was also finalised before the 2021–22 budget was launched. It was thus not possible to reflect on or incorporate the announcements from the budget in any detail. It is important to note that the 2021–22 budget represents a step in the right direction in terms of some of the areas for improvement in the budget process flagged up below. It is hoped this report underscores the importance of those changes and lays out where more change needs to be explored.

<sup>4</sup>A list of materials consulted (beyond those directly cited) is provided at the end of the report.

<sup>5</sup>We recommend the work of Scotland's International Development Alliance:  
<http://www.intdevalliance.scot/>

# CREATING IDEAL CONDITIONS FOR EARLY YEARS DEVELOPMENT

*A revolutionary moment in the world's history is a time for revolutions, not for patching*

*- William Beveridge, 1942*

## The problem (part I)

**Children's wellbeing means their ability to live their lives loved and respected and equipped to fulfil their potential**

Children's wellbeing is not improving enough, despite a plethora of policies and programmes

**Children's wellbeing is multidimensional, intersectional and affected by their family's wellbeing**

Policy making, and budget setting, is too often done in silos

**Children's rights and children's wellbeing are inherently connected and mutually reinforcing**

The protection of human rights is a fundamental basis for wellbeing, from which base progressive realisation of wellbeing can be achieved.

**We know that early development has a significant effect on a child's lifelong outcomes - this is indisputable**

Despite acknowledging this in policy, allocating spending to prevention is notoriously difficult in a system set up to assess narrow costs and benefits

The problem is not (just) the amount of money we spend, but how we agree on what to prioritise and what we spend it on; to improve children's wellbeing we need to make better decisions

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This section looks at objectives. What is wellbeing? Is it the same as rights and, if not, how do they complement each other? It then considers the current context – how are children faring and what efforts are underway to support them and their families? – and explores why early years matter, both in and of themselves, but also in terms of implications for later life and the public purse. This raises the question of what prevention really means. The following sections then turn to the budget, which is one of the most important levers for meeting these objectives.

## The goal (understanding wellbeing)<sup>6</sup>

Wellbeing is a broad term, encompassing differing uses and conceptions<sup>7</sup> that potentially lead to differing policy emphases. This project understands wellbeing in a way that goes beyond measures of wellbeing that simply focus on how an individual feels at a certain moment in time.<sup>8</sup> It also goes beyond seeing wellbeing as health (although the overlaps are considerable). Children's wellbeing means our children growing up feeling loved and respected, and being equipped to realise their full potential. This requires attention to the multiple dimensions of societal wellbeing and their distribution (quality of life, material conditions and sustainability) that relate to children's flourishing.<sup>9</sup>

The multidimensional nature of wellbeing means it cannot be approached in a compartmentalised way: it is important to recognise the complexity and interaction of factors that influence wellbeing. The updated Scottish National Performance Framework (see below) helpfully identifies dimensions to focus on, and thus flags up the outcomes towards which any changes to the budget should be directed: **a healthy start in life; physical and social development; high-quality children's services; wellbeing and happiness; positive relationships; and material deprivation.** The Getting It Right for Every Child strategy also makes reference to the 'SHANARRI' outcomes, which are described as wellbeing indicators: Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible and Included.<sup>10</sup> Some of these indicators augment UNICEF's wellbeing dimensions, which place more emphasis on the foundations of flourishing: material wellbeing; health and safety; education; behaviours and risks; and housing and environment.<sup>11</sup>

As discussed further below, children are impacted by the wellbeing of their families, parents and carers. But this impact is not always linear, since, for example, families often shield their children by going without themselves in order to meet their children's material needs. Yet there is ample evidence of the extent to which poverty constrains the resources families have to nurture their children – for example, limiting participation and activities (thereby increasing the likelihood of social isolation), reducing access to adequate shelter, warmth and food, and adding to parental stress, which can hamper support for children. As seen below, this link between various dimensions of wellbeing and income means that a wellbeing budget for children needs to deliver improvements in the financial circumstances of families experiencing poverty as a necessary, but not sufficient, criterion for success.

<sup>6</sup> A note on 'wellbeing' vs 'well-being': when quoting directly from a third-party source that uses a hyphen, it will be retained, but otherwise 'wellbeing' is preferred.

<sup>7</sup> See, for example, <https://www.repository.cam.ac.uk/bitstream/handle/1810/246042/CHWB.5.21.14-Final.pdf?sequence=1&isAllowed=y>

<sup>8</sup> See, for example, <https://opendocs.ids.ac.uk/opendocs/handle/20.500.12413/3314?show=full>

<sup>9</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>10</sup> SHANARRI stands for 'Safe: Protected from abuse, neglect or harm at home, at school and in the community. Healthy: Having the highest attainable standards of physical and mental health, access to suitable healthcare, and support in learning to make healthy, safe choices. Achieving: Being supported and guided in learning and in the development of skills, confidence and self-esteem, at home, in school and in the community. Nurtured: Having a nurturing place to live in a family setting, with additional help if needed, or where not possible, in a suitable care setting. Active: Having opportunities to take part in activities such as play, recreation and sport, which contribute to healthy growth and development, at home, in school and in the community. Respected: Having the opportunity, along with parents and carers, to be heard and involved in decisions that affect them. Responsible: Having opportunities and encouragement to play active and responsible roles at home, in school and in the community, and where necessary, having appropriate guidance and supervision, and being involved in decisions that affect them. Included: Having help to overcome social, educational, physical and economic inequalities, and being accepted as part of the community in which they live and learn.' (<https://www.gov.scot/policies/girfec/wellbeing-indicators-shanarri/>) See also <https://www.gov.scot/publications/getting-right-child-understanding-wellbeing-leaflet/>

<sup>11</sup> [https://www.unicef-irc.org/publications/pdf/rc11\\_eng.pdf](https://www.unicef-irc.org/publications/pdf/rc11_eng.pdf)

## Wellbeing and human rights

Although they have been conceived in many and various ways, associated with different purposes and schools of thought,<sup>12</sup> the rights of children are inherently tied to the achievement of wellbeing goals. It would be detrimental to see the disciplines as competing when in fact they can be mutually reinforcing (see, also, discussion on page 60). Human rights form the legal basis (a framework and accountability mechanisms) from which states are obligated to ensure children's wellbeing. They are internationally agreed legal obligations, voluntarily signed up to by governments (ratified), and provide a basis from which Scotland must respect, protect and fulfil a broad range of children's rights. They also serve to ensure children have the opportunity to meet their full potential. Children's rights (both civil and political as well as socio-economic) can be and are undermined by a lack of resources. So much so, growing up in poverty has been described as the 'single biggest human rights issue facing children in Scotland'.<sup>13</sup> With a dedicated international treaty on children's human rights, the UN Convention on the Rights of the Child (UNCRC), children's rights are unique to them. They are specific, justiciable (in other words, can be decided in the courts), and while connected, do not revolve solely around the rights of their parents.

<sup>12</sup> A Lexicon for Research on International Children's Rights in Troubled Times -editorial in Intl Journal of Children's rights Laura Lundy 27 (2019) 595-601.

<sup>13</sup> <https://cypcs.org.uk/wp-content/uploads/2020/07/independent-cria.pdf>



Wellbeing should not be seen as an alternative nor substitute for rights, but as a complementary framework which reinforces rights approaches. For example, the obligation of progressive realisation (continuous improvement) for socio-economic rights resonates with the notion of flourishing so integral to wellbeing agendas. Even further, minimum obligations for socio-economic rights (minimum standards beneath which no child should be allowed to fall), resonates with notions of dignity and fundamental needs that are core to a wellbeing approach.

The fundamentals of a wellbeing budget set out below overlap with and reinforce the PANEL principles (**P**articipation / **A**ccountability / **N**on-discrimination / **E**mpowerment / **L**egality) of human rights budgeting called for by the SHRC.<sup>14</sup> While rights provide the legal basis to realise children's wellbeing, wellbeing itself aids understanding as to whether a child's human rights have been realised or not.<sup>15</sup> A wellbeing budget is a way to direct resources to address breach of a child's rights and therefore an important element of delivering on the UNCRC.<sup>16</sup> A wellbeing budget thus must encompass both perspectives.

<sup>14</sup> [https://www.scottishhumanrights.com/media/1409/shrc\\_hrba\\_leaflet.pdf](https://www.scottishhumanrights.com/media/1409/shrc_hrba_leaflet.pdf)

<sup>15</sup> <https://www.internationalbudget.org/wp-content/uploads/Progressive-Realization-booklet.pdf>

<sup>16</sup> See, for example, General Comment 19 of the Committee for Children's Rights which examines meeting rights through budgetary commitments (<https://cypcs.org.uk/rights/uncrc/interpreting-the-uncrc/>).

# CURRENT CONTEXT

*Children are experiencing massive changes in daily routines and education, many in families that are experiencing losses of work, income and loved ones, and fear and anxiety about [COVID-19] infection and life beyond the crisis*

*- Kate Pickett<sup>17</sup>*

<sup>17</sup> <https://www.oecd-forum.org/users/333176-kate-pickett/posts/66721-children-of-the-pandemic-let-s-make-this-generation-the-healthiest-that-has-ever-lived>

## Children in Scotland today

Even prior to COVID-19, Scotland was falling short on children's wellbeing. Child poverty rates over the past five years vastly exceed the targets outlined in the *Child Poverty (Scotland) Act*. A quarter of Scotland's children are in relative poverty<sup>18</sup> and households with children under six years of age account for almost two-thirds of children experiencing relative poverty.<sup>19</sup>

The intersection of gender with class, race and disability generates cumulative inequalities.<sup>20</sup> There are patterns to these inequalities that make some children and families with certain characteristics more likely to experience poverty. Child poverty overlaps strongly with the age, sex, ethnicity and disability characteristics of the wider household.<sup>21</sup> People who experience racism<sup>22</sup> are more likely to experience poverty. Such inequalities and dynamics of marginalisation invariably overlap and exacerbate each other. As explained by the National Advisory Council on Women and Girls: 'Different structures of oppression create both privilege and penalty: they compound one another so that women who identify as belonging to more than one marginalised group will experience discrimination in ways that are inextricable and intensified'.<sup>23</sup>

The circumstances in which children live also matter: for example, whether they live in rental households. Having a low household income and living in areas of deprivation are associated with lower levels of other wellbeing dimensions, such as mental health or obesity. Those living in the areas of highest deprivation also scored significantly lower on wellbeing in several surveys, and children living in low-income households are three times more likely to suffer from mental health problems than children from more affluent backgrounds.<sup>24</sup> Children and young people who live in areas of greater deprivation are more at risk of being exposed to harmful external factors (such as community violence, crime, lower levels of perceived safety, substandard neighbourhood maintenance, higher incidence of traffic accidents and limited green space).<sup>25</sup>

<sup>18</sup> [www.healthscotland.scot/media/2607/child-poverty-scales-and-trends.pdf](http://www.healthscotland.scot/media/2607/child-poverty-scales-and-trends.pdf)

<sup>19</sup> 'Child poverty by whether there are under 5 year olds or under 6 year olds in the household', available at <https://www.gov.scot/publications/additional-child-poverty-statistics-2019/>

<sup>20</sup> <https://wbg.org.uk/wp-content/uploads/2019/10/EIA-2019.pdf>

<sup>21</sup> Cited in <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/15/>

<sup>22</sup> <https://docs.google.com/document/u/1/d/e/2PACX-1vQkg5lloeAqMjMF6VW-elEtEUEgK3GLudW1meE2DILbJPZYiP0dO3Qwx6YVxBFxOhl1KEp5swpok80/pub>

<sup>23</sup> [https://onescotland.org/wp-content/uploads/2021/01/562006\\_SCT1120576152-002\\_NACWG.pdf](https://onescotland.org/wp-content/uploads/2021/01/562006_SCT1120576152-002_NACWG.pdf)

<sup>24</sup> <https://www.gov.scot/publications/child-adolescent-health-wellbeing-scotland-evidence-review/pages/11/> and <https://cpag.org.uk/scotland/child-poverty/facts>

<sup>25</sup> ScotPHO Online Profiles Tool ([www.scotpho.org.uk/comparative-health/profiles/online-profiles-tool/](http://www.scotpho.org.uk/comparative-health/profiles/online-profiles-tool/)), cited in <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>



The wider macroeconomy is also at play, not least in the way it impacts parents and carers: the incidence of in-work poverty is growing,<sup>26</sup> as is the number in precarious work such as employment on zero-hour contracts (in 2019, 70,000 people in Scotland were on zero-hour contracts, up to 2.6 per cent of those in employment from 2.4 per cent the previous year<sup>27</sup>). Women – many of whom will be mothers – are more likely to be disadvantaged in Scotland’s labour market. The majority of Scotland’s part-time workforce are women, and women are more likely to be in low-paid work (almost two-thirds of people paid below the living wage are women).<sup>28</sup> The cost of childcare for families can be up to £276 per month, an increase of almost a third from 2016 to 2019.<sup>29</sup> Inadequate public transport hampers women’s capacity to access employment and education.<sup>30</sup>

Hidden beneath these statistics are the experiences of children themselves. The number of children in Scotland reporting good relationships with their parents and carers is lower than international averages.<sup>31</sup> Although the youngest age the NPF focuses on is four, it has been repeatedly shown that perinatal and infant mental health set the foundations for child and adult mental health.<sup>32</sup> Little data has been recorded on infant mental health in Scotland, but it has generally been estimated that up to one in five mothers are affected by mental illness in pregnancy and during their first postnatal year, but only 50% are diagnosed.<sup>33</sup> This is not only detrimental to mothers, but is also likely to negatively affect children’s mental health in the earliest stages of development, during pregnancy and postnatally.<sup>34</sup>

**COVID-19 is, of course, exacerbating these existing inequalities, and doing so along lines related to socio-economic status, race, disability, gender and so on: obstacles already in the way have become more obstructive.** As the National Advisory Council on Women and Girls reported in relation to gender: there ‘is no doubt that the evidence of how gendered inequality is created and sustained through the systems created and supported by our gender architecture has been highlighted further through the pandemic’.<sup>35</sup> With the onset of the coronavirus pandemic, more of Scotland’s children have been pushed into poverty and food insecurity.<sup>36</sup> The impact of closing schools and childcare centres on the personal and social development of children will be profound, including over the long term for the youngest children.<sup>37</sup> Survey evidence has found problems with sleep, boredom, mood and mental health for children as young as two.<sup>38</sup> Negative effects

on infant mental health are predicted to have been exacerbated by COVID-19 and lockdown, with a survey of 5,474 parents across the UK suggesting a quarter of parents had concerns about their relationship with their baby during the first lockdown in March.<sup>39</sup> The socio-economic gradient of mental health problems during lockdown (and before it) is not unexpected, given the straitened circumstances in which people on low incomes often live. Our responses also **need to address these circumstances, not just treat the individual’s response to them.**

<sup>26</sup> <http://www.healthscotland.scot/media/2607/child-poverty-scales-and-trends.pdf>

<sup>27</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/10/>

<sup>28</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/16/>

<sup>29</sup> [https://www.ndna.org.uk/NDNA/News/Latest\\_news/2019/Childcare\\_costs\\_in\\_Scotland\\_rise\\_by\\_a\\_quarter.aspx](https://www.ndna.org.uk/NDNA/News/Latest_news/2019/Childcare_costs_in_Scotland_rise_by_a_quarter.aspx). See also <https://www.swbg.org.uk/content/publications/SWBG-Pre-Budget-Parliamentary-Briefing-.pdf>

<sup>30</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/16/>

<sup>31</sup> <https://www.gov.scot/publications/child-adolescent-health-wellbeing-scotland-evidence-review/pages/11/>

<sup>32</sup> <https://ihv.org.uk/for-health-visitors/resources/resource-library-a-z/infant-mental-health/>

<sup>33</sup> <https://www.gov.scot/publications/mental-health-strategy-2017-2027/>

<sup>34</sup> <https://www.gov.scot/publications/mental-health-strategy-2017-2027/>

<sup>35</sup> [https://onescotland.org/wp-content/uploads/2021/01/562006\\_SCT1120576152-002\\_NACWG.pdf](https://onescotland.org/wp-content/uploads/2021/01/562006_SCT1120576152-002_NACWG.pdf)

<sup>36</sup> <https://cypcs.org.uk/wpcypcs/wp-content/uploads/2020/07/independent-cria.pdf>. See also <http://www.oecd.org/social/family/child-well-being/OECD-WISE-Webinar-Children-Post-Covid19-Decade-Oct2020.pdf> for discussion about the impact across the OECD.

<sup>37</sup> [https://nationalperformance.gov.scot/sites/default/files/documents/NPF\\_Impact\\_of\\_COVID-19\\_December\\_2020.pdf](https://nationalperformance.gov.scot/sites/default/files/documents/NPF_Impact_of_COVID-19_December_2020.pdf)

<sup>38</sup> Cited in [https://nationalperformance.gov.scot/sites/default/files/documents/NPF\\_Impact\\_of\\_COVID-19\\_December\\_2020.pdf](https://nationalperformance.gov.scot/sites/default/files/documents/NPF_Impact_of_COVID-19_December_2020.pdf)

<sup>39</sup> [https://babiesinlockdown.files.wordpress.com/2020/08/babies\\_in\\_lockdown\\_executive\\_summary\\_final\\_version-1.pdf](https://babiesinlockdown.files.wordpress.com/2020/08/babies_in_lockdown_executive_summary_final_version-1.pdf)

## Legislative context

Many policies and laws have an impact on children's wellbeing and rights. They range from those that direct and fund service provision and those which directly intervene in the circumstances and lives of individual children, to those which shape the wider context in which children and those caring for them exist. What this section seeks to do is offer a small window onto the wider array of Scottish legislation and strategies that impact children's wellbeing across different dimensions. Needless to say, only a subset is presented here.

Categorising this diverse terrain of initiatives into clusters is difficult given that different policies have overlapping emphases. There is no need for a definitive categorisation here, and the following headings certainly do not constitute a sophisticated typology. It was also beyond the scope of this project to critique or evaluate them individually; more thorough analysis of the individual categories has already been undertaken in other studies, or will be in future studies.

In terms of spending, what matters is both money spent on children experiencing poverty and investment in reducing the incidence of poverty in the first place. The Joseph Rowntree Foundation and Fraser of Allander Institute have assessed the Scottish budget in previous years and allocated costs to each of the policies that either directly or indirectly target child poverty. They found that around £172 million (0.4%) of the budget was directly targeted at low-income households.<sup>40</sup> In addition, £1.9 billion (5%) was not directly targeted, but was seen as having potential to tackle poverty, such as spending on affordable homes and childcare.<sup>41</sup>

Substantial amounts of money have thus been allocated to strategies and pieces of legislation such as those highlighted below. Yet much of the effective demand for these is driven by the failure of the wider system to help sufficiently nurture children's wellbeing. Not enough effort is being concentrated in the bold, upstream space; instead, existing efforts seem limited to helping people cope with the status quo (necessary though that is). The response is often individualised treatments that represent reactions to need generated by poverty, inequality, lack of quality work and so on.



<sup>40</sup> <https://fraserofallander.org/scottish-economy/budget/how-does-the-scottish-government-assess-the-impact-of-its-budget-on-tackling-child-poverty/>, cited in <https://povertyinequality.scot/wp-content/uploads/2019/05/Poverty-and-Inequality-Commissions-response-to-the-Scottish-Budget.pdf>

<sup>41</sup> <https://povertyinequality.scot/wp-content/uploads/2019/05/Poverty-and-Inequality-Commissions-response-to-the-Scottish-Budget.pdf>

## The National Performance Framework

Scotland has had a wellbeing outcomes framework since 2007 in the form of the National Performance Framework (NPF), to which all parties agreed. It is arguably one of the most important government documents (given there is no written constitution). Convention of Scottish Local Authorities (COSLA) and all public bodies have fully accepted the goals of the NPF. It was last revised in 2018 (this revision was influenced by the Children's Parliament) and the new iteration encompasses 11 strategic outcomes underpinned by 81 indicators, focusing on continuous improvement rather than time-limited targets. It identifies the overriding purpose of 'creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth'. There is also a suite of values that sit alongside this purpose:

- We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way
- We have a globally competitive, entrepreneurial, inclusive and sustainable economy
- We are open, connected and make a positive contribution internationally
- We tackle poverty by sharing opportunities, wealth and power more equally
- We live in communities that are inclusive, empowered, resilient and safe
- We grow up loved, safe and respected so that we realise our full potential
- We are well educated, skilled and able to contribute to society
- We have thriving and innovative businesses, with quality jobs and fair work for everyone
- We are healthy and active
- We value, enjoy, protect and enhance our environment
- We are creative and our vibrant and diverse cultures are expressed and enjoyed widely
- We respect, protect and fulfil human rights and live free from discrimination.<sup>42</sup>

The *Community Empowerment (Scotland) Act 2015* reinforces the focus on NPF outcomes in that it places a duty on ministers and public bodies to 'have regard to' NPF outcomes in the delivery of their work.<sup>43</sup> A report is presented to parliament each year setting out the outcomes and highlighting where further progress is necessary. Ministers have a duty to review the outcomes at least every five years.<sup>44</sup> This would require an updated set of National Outcomes by 2023, but given the intention was to match parliamentary sessions there is a strong argument to bring this forward to 2021.

<sup>42</sup> <https://nationalperformance.gov.scot/>

<sup>43</sup> <https://www.legislation.gov.uk/asp/2015/6/contents/enacted>

<sup>44</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

## Supporting incomes

Social security and direct support are a key area in which the Scottish Government's actions impact the wellbeing and rights of children. The 2020–21 budget forecast that social security assistance would equate to over £3.39 billion in total.<sup>45</sup> Some of the funds, grants and initiatives relevant to children include:

- Healthier, Wealthier Children, which provides income maximisation advice, often via referrals from antenatal and early years services.<sup>46</sup>
- The Benefit Take-Up Strategy, created in October 2019 to increase awareness of Scottish benefit entitlements, and to understand what prevents take-up.<sup>47</sup>
- Child Winter Heating Assistance, which provides families with a disabled child with a lump sum of £200 towards heating.<sup>48</sup>
- The School Clothing Grant, awarded to eligible low-income families for children's school clothes and shoes.
- Young Carer Grant, an annual payment of £305.10 to 16, 17 or 18-year-olds who have spent an average of 16 hours per week, for at least the past three months, caring for one or more people.<sup>49</sup>
- The Scottish Welfare Fund, in which payments made by local authorities act as a safety net.<sup>50</sup> Prior to the COVID-19 pandemic, two types of grant were available from the fund: crisis grants and community care grants (the latter intended for those needing support to establish or maintain a settled home in the community). Following the onset of the COVID-19 pandemic, a third grant (self-isolation support) has also been added, which provides support for loss of income when self-isolating.<sup>51</sup>
- In 2018, the Affordable Credit Loan Fund (administered by the Carnegie UK Trust) was doubled to £2 million to give low-income families greater access to affordable credit.<sup>52</sup> A year later a new fund, the Credit Unions Investment Fund, was added to improve credit union systems and increase access to affordable credit.<sup>53</sup> These two funds sit alongside the Credit Union Resilience Fund of £2 million, with an additional £500,000 committed to this fund in 2021.<sup>54</sup>

<sup>45</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/15/>

<sup>46</sup> <https://www.nhs.uk/your-health/public-health/maternal-and-child-public-health/healthier-wealthier-children/>

<sup>47</sup> <https://www.gov.scot/policies/social-security/benefit-take-up/>

<sup>48</sup> <https://www.mygov.scot/child-winter-heating-assistance/#:~:text=1%20of%203-,Overview,the%20%22qualifying%20week%22>

<sup>49</sup> <https://www.mygov.scot/young-carer-grant/>

<sup>50</sup> <https://www.gov.scot/policies/social-security/income-related-benefits/>

<sup>51</sup> <https://www.mygov.scot/scottish-welfare-fund/>

<sup>52</sup> <https://www.gov.scot/news/new-support-for-affordable-credit/>

<sup>53</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>54</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

## Child Poverty (Scotland) Act 2017 and Child Poverty Delivery Plan

One of the major initiatives with scope to influence children's wellbeing is the *Child Poverty (Scotland) Act 2017*, which has set targets to reduce child poverty rates by 2030.<sup>55</sup> It is supported by the Child Poverty Delivery Plan, 'Every Child, Every Chance', which sets out the actions needed to achieve the targets.<sup>56</sup> The government now has a statutory obligation to ensure that by 2030:

- Less than 10% of children in Scotland will live in households experiencing relative poverty.
- Less than 5% will be in households experiencing absolute poverty.
- Less than 5% of children will be in households experiencing both low income and material deprivation.
- Less than 5% of children living in households that are in persistent poverty.<sup>57</sup>

The focus is on the six groups most vulnerable to child poverty: lone parents; minority ethnic parents; families with a disabled adult or child; families with young mothers (under 25); families with children under one; and large families.<sup>58</sup> The act had unanimous support in parliament and mandates annual progress reports. The progress reports need to describe measures taken and their effect in terms of meeting the child poverty targets.<sup>59</sup> It also requires local authorities and health boards to jointly publish their own annual local child poverty action reports.<sup>60</sup>

Actions committed to include:<sup>61</sup>

- Work and earnings: intensive support employment for parents.
- Costs of living: funds to tackle children's food insecurity during school holidays, offer financial health checks and enable access to affordable loans.
- The Best Start Grant for financially vulnerable parents to cover the costs of childcare and early learning.<sup>62</sup>
- Investment in Children's Neighbourhoods Scotland<sup>63</sup> and community education for Gypsy, Roma and Traveller families.

<sup>55</sup> <https://www.gov.scot/policies/poverty-and-social-justice/child-poverty/>

<sup>56</sup> <https://www.gov.scot/publications/child-chance-tackling-child-poverty-delivery-plan-2018-22/>

<sup>57</sup> These targets are to be met by the financial year starting April 2030. The figures are after housing costs.

<sup>58</sup> <https://www.gov.scot/policies/poverty-and-social-justice/child-poverty/>

<sup>59</sup> <https://povertyinequality.scot/wp-content/uploads/2019/06/Poverty-and-Inequality-Commission-scrutiny-of-the-Tackling-Child-Poverty-Delivery-Plan-progress-report.pdf>

<sup>60</sup> <https://www.gov.scot/policies/poverty-and-social-justice/child-poverty/>

<sup>61</sup> <https://www.gov.scot/publications/child-chance-tackling-child-poverty-delivery-plan-2018-22/>

<sup>62</sup> <https://www.gov.scot/policies/social-security/best-start-grant/> (and see also the recent evaluation: <https://www.gov.scot/publications/interim-evaluation-best-start-grant/>) The eligibility criteria have the potential to benefit 90% of lone-parent households and 50% of families with three or more young children. It is also accessible to asylum seekers, who can apply for the Best Start Pregnancy and Baby Payment with no effect on their asylum application status. (<https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/>)

<sup>63</sup> This initiative, based at the University of Glasgow, works in areas of high disadvantage to help empower and raise the voices of children and young people: <https://childrensneighbourhoods.scot/wp-content/uploads/2020/05/CNS-Capabilities-presentation-270520-SW-Final.pdf>

- The Innovation Fund, in partnership with the Hunter Foundation, which promotes new approaches to preventing and reducing child poverty.
- Establishment of the Poverty and Inequality Commission,<sup>64</sup> whose role is ‘to provide independent advice to Scottish Ministers on reducing poverty and inequality in Scotland and to scrutinise the progress that is being made’.<sup>65</sup>

Since then, additional actions have been introduced, including:<sup>66</sup>

- The introduction of the Scottish Child Payment (see below).
- Healthy Start vouchers were replaced by Best Start Foods.
- The expansion of early learning and childcare funded hours from 600 to 1,140.

A review by the Joseph Rowntree Foundation suggests that the Scottish Government was not on track to meet the child poverty targets for 2030, even prior to the COVID-19 pandemic.<sup>67</sup>

### Scottish Child Payment (2020)

This is a top-up benefit issued by the Scottish Government to low-income families with children under the age of six (with a rollout to children under 16 expected in 2022).<sup>68</sup> It entitles eligible families to an extra £10 per week for each child in the family, with payments made every four weeks. Due to the increased demand caused by COVID-19, the Scottish Government opened applications early, from 9 November 2020.<sup>69</sup> Before COVID-19, the Scottish Government estimated the payment had the potential to lift 30,000 children out of poverty,<sup>70</sup> a three percentage point reduction in relative poverty.<sup>71</sup>

### The Scotland Act 2016 and Social Security (Scotland) Act 2018

The *Scotland Act 2016* devolved several social security powers to the Scottish Government, including autonomy over some benefits for disabilities and carers and some payments for low-income households. Power has been transferred to Scotland for the social security process, including its ability to top up UK benefits and create new benefits.<sup>72</sup> The *Scotland Act 2016* was then followed by the *Social Security (Scotland) Act 2018*, and Social Security Scotland was set up to manage the 11 social security benefits devolved to Scotland.

<sup>64</sup> <https://povertyinequality.scot/wp-content/uploads/2018/02/Executive-Summary-Final.pdf>

<sup>65</sup> <https://povertyinequality.scot/wp-content/uploads/2019/05/Poverty-and-Inequality-Commissions-response-to-the-Scottish-Budget.pdf>

<sup>66</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/>

<sup>67</sup> <https://www.jrf.org.uk/report/poverty-scotland-2020>

<sup>68</sup> <https://www.gov.scot/news/applications-to-open-early-for-scottish-child-payment/>

<sup>69</sup> <https://www.gov.scot/news/applications-to-open-early-for-scottish-child-payment/>

<sup>70</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/2/>

<sup>71</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/15/>

<sup>72</sup> <https://www.gov.scot/policies/social-security/>

## Mental and physical health

- The Mental Health Strategy was introduced in 2017 and encompasses 40 actions to promote good mental health via prevention and early intervention.<sup>73</sup> A large proportion of the strategy is dedicated to actions to improve the mental wellbeing of children and young people. The strategy includes £50 million for perinatal and infant mental health services in Scotland, starting from March 2019.<sup>74</sup> This funding includes investment in mother and baby units; support for third-sector services related to perinatal and infant mental health; and targeted parenting programmes.
- The Best Start: A Five-Year Forward Plan for Maternity and Neo-Natal Care in Scotland aims to improve care for women and babies.<sup>75</sup> Key aims include ensuring mothers and babies are nurtured in a 'family-centred, safe and compassionate' context; continuity of care throughout maternity; and additional support for vulnerable families.<sup>76</sup>
- The new Health Visiting Pathway includes eight home visits in the first year of a child's life.<sup>77</sup> The intention is to ensure all children are developing as they should and that there are no concerns in terms of child protection. Help and advice is offered, and the health visitor can refer on to services as needed.
- There are a range of programmes that work to address nutritional needs: free school meals for all children from P1 to P3<sup>78</sup> (during the COVID-19 pandemic, the scheme was extended to the winter break and future Easter break<sup>79</sup>). Following the recommendations of the Independent Working Group on Food Poverty in 2016,<sup>80</sup> the Fair Food Transformation Fund supports projects demonstrating a rights-based, dignified approach to food insecurity.<sup>81</sup> The fund has now been integrated with other community funds in the Investing in Communities Fund.<sup>82</sup> The Best Start Foods scheme replaced the UK-wide Healthy Start vouchers in 2019.<sup>83</sup> Eligible families (including those with parents aged under 18 at the time of pregnancy and in receipt of benefits) receive a prepaid payment card to support the purchase of healthy food.<sup>84</sup> For qualifying families with a child under the age of one, the payment is doubled.<sup>85</sup>

<sup>73</sup> <https://www.gov.scot/policies/mental-health/> and <https://www.gov.scot/publications/mental-health-strategy-2017-2027/>

<sup>74</sup> <https://www.gov.scot/publications/mental-health-strategy-second-annual-progress-report/>

<sup>75</sup> <https://www.gov.scot/policies/maternal-and-child-health/improving-maternal-and-neonatal-care/>

<sup>76</sup> <https://www.gov.scot/publications/best-start-five-year-forward-plan-maternity-neonatal-care-scotland-9781786527646/>

<sup>77</sup> <https://www.gov.scot/policies/maternal-and-child-health/universal-health-visiting-service/>

<sup>78</sup> <https://www.gov.scot/policies/maternal-and-child-health/free-school-meals/>

<sup>79</sup> <https://www.gov.scot/news/funding-for-those-who-need-it-most/>

<sup>80</sup> <https://www.gov.scot/policies/poverty-and-social-justice/fair-food-fund/> and <https://www.gov.scot/publications/review-fair-food-transformation-fund/pages/11/>

<sup>81</sup> <https://www.gov.scot/publications/review-fair-food-transformation-fund/pages/11/>

<sup>82</sup> <https://www.gov.scot/policies/poverty-and-social-justice/fair-food-fund/>

<sup>83</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/>

<sup>84</sup> <https://www.gov.scot/news/families-should-move-to-best-start-foods/>

<sup>85</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/>

## Human rights

The *Children and Young People (Scotland) Act 2014* introduced measures to improve the rights of children and young people in Scotland. It increased the powers of the Children and Young People's Commissioner and brought in the Getting It Right for Every Child (GIRFEC) wellbeing approach.<sup>86</sup> GIRFEC recognises the importance of early intervention and preventative action, it recognises the relevance of the wider community; and spans prebirth to early adulthood.<sup>87</sup> The act also made alterations to children's services, including the expansion of early learning and childcare provision, a new policy regarding looked-after children and changes to the children's hearings system.<sup>88</sup>

It also obliges ministers to consider how laws pertaining to children comply with the UN Convention on the Rights of the Child via the completion of Child Rights and Wellbeing Impact Assessments (CRWIAs).<sup>89</sup> These screen new legislation and policies to determine whether a full CRWIA is required and whether the change has an impact that is 'direct or indirect; short, medium or long-term; and positive, negative or neutral'.<sup>90</sup> Policy leads in government are then expected to undertake CRWIAs to consider whether the policy or legislation is UNCRC-compliant and how it will advance the GIRFEC child wellbeing indicators and children's rights. Evidence must be provided for any conclusions made, for what consideration was given to the impact on different groups of children and young people, and for how they were involved in the assessment.

The main purpose of the *Children (Scotland) Act* is to better incorporate the UNCRC into family law in Scotland.<sup>91</sup> It relates particularly to the rights of children and young people in contact and residential cases, and works in tandem with the Scottish Family Justice Modernisation Strategy.<sup>92</sup> Changes to Scottish family courts include encouraging younger children to express their views; increasing the protection of vulnerable witnesses in court cases relating to children; ensuring courts are autism-aware environments; and promoting contact between looked-after children and their siblings.

## Education and development

Another key pillar of the Scottish Government's work to improve the wellbeing of children is its investment in early learning and childcare. Substantial funds have been allocated to this work to increase entitlement to 1,140 hours.<sup>93</sup> While COVID-19 has meant the targets have been relaxed, they also included:<sup>94</sup>

- All eligible children being able to access quality early learning and childcare where they can enjoy outdoor play and learning; be supported by qualified professionals; and receive a free nutritious meal.
- Increasing the proportion of the early learning and childcare workforce paid at least the Scottish living wage.
- Building new, or improving existing, nurseries and family centres.
- Supporting children with additional support needs.

<sup>86</sup> <https://www.legislation.gov.uk/asp/2014/8/section/2/enacted>

<sup>87</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/9/>

<sup>88</sup> <https://www.legislation.gov.uk/asp/2014/8/section/2/enacted>

<sup>89</sup> <https://www.gov.scot/policies/girfec/>

<sup>90</sup> <https://www.gov.scot/publications/childrens-rights-wellbeing-impact-assessments-crwia-guidance/>

<sup>91</sup> <https://www.gov.scot/publications/family-justice-modernisation-strategy/>

<sup>92</sup> <https://beta.parliament.scot/bills/children-scotland-bill>

<sup>93</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/7/>

<sup>94</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/9/>



Other support includes:

The ‘baby box’ of essential items given to the families of every baby born, as a contribution to ensuring all children get the best start.<sup>95</sup>

The Family Learning Programme, launched in March 2020 to improve understanding of child development.<sup>96</sup> It is aimed at families in the 20% most deprived areas in Scotland and the six priority family groups identified in the Child Poverty Delivery Plan.<sup>97</sup>

For older children, the Attainment Scotland Fund provides Pupil Equity Funding to head teachers so they can take action to help close the attainment gap and overcome educational challenges associated with poverty.<sup>98</sup> The Widening Access programme aims to ensure that any child born in the most deprived communities has the same chance of attending university as anyone else.<sup>99</sup> The School Attainment Challenge also supports pupils in local authorities with the highest deprivation in Scotland, in order to mitigate poverty-related educational attainment gaps.<sup>100</sup> The programme focuses on nine ‘challenge authorities’ and includes Pupil Equity Funding and the Care Experienced Children and Young People Fund.

<sup>95</sup> <https://www.mygov.scot/baby-box/>

<sup>96</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>97</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>98</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/7/>

<sup>99</sup> <https://www.gov.scot/publications/scottish-budget-2021-2022-equality-fairer-scotland-budget-statement/>

<sup>100</sup> <https://www.gov.scot/policies/schools/pupil-attainment/>

## Child protection

There is a suite of actions, strategies and practices that pertain to care-experienced children and young people. These were reviewed by the Independent Care Review (ICR), which in 2020 offered recommendations for substantial improvement.<sup>101</sup>

The ICR conclusions flow from consultation with over 5,000 individuals with care experience, and those working in the sector. The ICR publication ‘The Promise’, highlights the importance of holistic family support. It details measures needed to improve the Scottish care system, including five major recommendations for change:<sup>102</sup>

- Voice: ‘Children must be listened to and meaningfully and appropriately involved in decision-making about their care, with all those involved properly listening and responding to what children want and need.’
- Family: ‘Where children are safe in their families and feel loved they must stay – and families must be given support together to nurture that love and overcome the difficulties which get in the way.’
- Care: ‘Where living with their family is not possible, children must stay with their brothers and sisters where safe to do so and belong to a loving home, staying there for as long as needed.’
- People: ‘The children that Scotland cares for must be actively supported to develop relationships with people in the workforce and wider community, who in turn must be supported to listen and be compassionate in their decision-making and care.’
- Scaffolding: ‘Children, families and the workforce must be supported by a system that is there when it is needed. The scaffolding of help, support and accountability must be ready and responsive when it is required.’

<sup>101</sup> <https://www.carereview.scot/>

<sup>102</sup> <https://www.carereview.scot/wp-content/uploads/2020/02/The-Promise.pdf>

A three-year plan for taking forward these recommendations is anticipated in March 2021. In 2020, £4 million was committed to establish the Promise Fund, which will be one source of funding to support children's services to redesign the care system and build capacity for preventative action and early intervention.<sup>103</sup>

Beyond the ICR and The Promise, the *Child (Equal Protection from Assault) (Scotland) Act 2019* prohibits the use of physical punishment by parents and carers of children in Scotland,<sup>104</sup> making Scotland the first nation of the UK to do this.<sup>105</sup> A national consultation has also ended on the child protection system, which aims to better incorporate GIRFEC and ICR recommendations.<sup>106</sup>

### Taking a wider lens: Labour market-related measures

The Poverty and Inequality Commission has pointed to the need for more focus on creating good-quality employment to meet child poverty targets.<sup>107</sup> The Scottish Government's commitment to promoting the real living wage (£9.30 per hour) through public sector pay policies<sup>108</sup> is a key pillar of this.

Other steps to help parents and carers get the best from employment include:

- Fair Start Scotland, which aims to support people with a disability or health condition, single parents and those living in areas of the highest deprivation to find and stay in work.<sup>109</sup> The scheme runs in nine different geographical areas. Eligible individuals meet with an advisor who helps them to write a CV, prepare for interviews and meet the needs of their job once they are in work.<sup>110</sup> The scheme has been expanded to reach the priority families identified in the Tackling Child Poverty Delivery Plan.<sup>111</sup>
- The Parental Employability Support Fund, which aims to provide intensive support for parents on low income to enter work or progress in their current careers through upskilling or moving to better jobs and addressing barriers to work.<sup>112</sup> The fund has been developed through the No One Left Behind model, and builds on existing services to enhance their delivery,<sup>113</sup> in particular helping minority ethnic and disabled people move closer to the labour market and addressing occupational segregation.<sup>114</sup>

<sup>103</sup> <https://www.carereview.scot/wp-content/uploads/2020/02/The-Promise.pdf>

<sup>104</sup> <https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/110066.aspx>

<sup>105</sup> <https://www.bbc.co.uk/news/uk-scotland-54825151>

<sup>106</sup> <https://consult.gov.scot/child-protection/consultation-on-the-revised-national-guidance/>

<sup>107</sup> <https://povertyinequality.scot/wp-content/uploads/2019/06/Poverty-and-Inequality-Commission-scrutiny-of-the-Tackling-Child-Poverty-Delivery-Plan-progress-report.pdf>

<sup>108</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/2/>

<sup>109</sup> <https://www.gov.scot/publications/fair-start-scotland-annual-report-year-1/> and <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>110</sup> <https://www.mygov.scot/help-find-job/>

<sup>111</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>112</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/> and <https://economicactionplan.mygov.scot/skills/employment-support/>

<sup>113</sup> <https://www.gov.scot/news/tackling-poverty-1/>

<sup>114</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/10/>

- The Job Start Payment, a cash payment for expenses associated with a new job.<sup>115</sup> It can be claimed by any person aged between 16 and 24 on low-income benefits who has been out of work and then receives a job offer.<sup>116</sup>
- The Timewise Flexible Work Programme, which aims to increase the availability of flexible roles provided by employers in the Scottish labour market.<sup>117</sup>
- The Gender Pay Gap Action Plan, which is focused on reducing the gender pay gap in the Scottish labour market and tackling broader gender equalities in the Scottish economy.<sup>118</sup> Specific actions include the Women Returners programme, to support women to return to work following a career break (£5 million over three years), and funding Family Friendly Working Scotland to promote flexibility in Scottish workplaces.
- From 2020 to 2021, the Disabled Parents Employability Support Fund will support disabled parents to enter and remain in work.<sup>119</sup>

<sup>115</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>116</sup> <https://www.gov.scot/policies/social-security/job-start-payment/>

<sup>117</sup> <https://timewise.co.uk/article/workplaces-scotland-more-flexible-post-covid/>

<sup>118</sup> <https://www.gov.scot/publications/fairer-scotland-women-gender-pay-gap-action-plan/pages/1/>

<sup>119</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

## Business and local economy support

The Scottish Government is undertaking various measures to promote business development, to drive desired business behaviours and local economic activity, and to support businesses in certain locations and certain sectors. For example:

- The Fair Work First policy adds fair work criteria to public sector grants and contracts to compel action to support disadvantaged groups in the labour market.<sup>120</sup>
- Encouraging more women-led businesses and support for progressive and inclusive business models.<sup>121</sup>
- The Scottish Business Pledge requires payment of the real living wage; action on the gender pay gap; and an end to inappropriate use of zero-hours contracts.<sup>122</sup>
- The Scottish National Investment Bank has the mandate to provide patient capital<sup>123</sup> for investments with objectives that reflect the NPF.<sup>124</sup>
- City Region and Growth Deals prioritise employment for people in the most deprived communities and those furthest from the labour market.<sup>125</sup>
- The increasing interest and investment in community wealth building.<sup>126</sup>

<sup>120</sup> <sup>121</sup> <sup>122</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/10/>

<sup>123</sup> This is investment that comes without expectation of immediate financial return.

<sup>124</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/10/>

<sup>125</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/16/>

<sup>126</sup> <https://www.gov.scot/policies/cities-regions/community-wealth-building/>

## Housing, neighbourhoods and communities

There is recognition that families do not live in isolation from their communities and that the wellbeing of children and families will to a great extent be shaped and determined by the communities within which they live.

This underpins actions such as:

- The Investing in Communities Fund, which aims to tackle poverty and inequalities in Scotland via three-year grants to local, community-led projects, including support for families outside the school term.<sup>127</sup>
- To tackle housing poverty in Scotland, the Scottish Government has a target to deliver 50,000 more affordable homes (35,000 of which will be for social rent) by April 2021.<sup>128</sup>
- The Ending Homelessness Action Plan comprises 49 measures to help prevent homelessness and, when it occurs, provide support as quickly as possible.<sup>129</sup> These actions are based on the voices of 400 individuals with lived experience of homelessness and of frontline staff, as well as on national and international evidence of best practice in homelessness prevention.<sup>130</sup> The plan was revised in October 2020 following the lessons of the COVID-19 pandemic response, which saw rapid allocation of emergency accommodation for all rough sleepers.<sup>131</sup>
- The Scottish Land Fund supports communities to take on ownership and management of land, and invests in the work of the Scottish Land Commission.<sup>132</sup>



<sup>127</sup> <https://www.gov.scot/publications/tackling-child-poverty-delivery-plan-second-year-progress-report-2019-20/pages/4/>

<sup>128</sup> <https://www.gov.scot/policies/more-homes/affordable-housing-supply/> and [https://www.audit-scotland.gov.uk/uploads/docs/report/2020/nr\\_200409\\_affordable\\_housing.pdf](https://www.audit-scotland.gov.uk/uploads/docs/report/2020/nr_200409_affordable_housing.pdf)

<sup>129</sup> <sup>130</sup> <https://www.gov.scot/publications/ending-homelessness-together-high-level-action-plan/pages/3/>

<sup>131</sup> <https://www.gov.scot/publications/ending-homelessness-together-updated-action-plan-october-2020/>

<sup>132</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/9/>

## The importance of getting it right early on

*The right policies at the right time can reduce negative experiences and increase positive ones for children in their homes, schools and communities. It can make a lifetime's difference, turning vulnerable children into resilient adults. – OECD<sup>133</sup>*

### Children's wellbeing

The concept of early years has been defined in several different ways. One option is the First 1,001 Days model<sup>134</sup>, sometimes also referred to as the First 1,000 Days of Life<sup>135</sup> and often considered to start at conception. Another defines early years as the years of a person's life before formal education begins. This project initially took as its lens a child's first 1,001 days, due in particular to the indisputable evidence base (see below) showing how crucial this period is to shaping the trajectory of future life chances and since taking a life course prevention approach means starting at the beginning. But teasing out a specific age category to benefit from the changes advocated by this report is probably impossible when a population-wide focus is needed. Regardless which definition is used, the evidence shows the paramount importance of early development for a child's lifelong outcomes.<sup>136</sup> So the first 1,001 days can be seen as a point of departure for a bold wellbeing budget – but not as an end in and of itself. A focus on children's wellbeing offers an entry point that brings wider benefits across society. Fortunately, getting it right for children is likely to benefit wider society: as Gabriela Ramos, former OECD chief of staff, observed the 'well-being of society improves most when society chooses to invest in its children'.<sup>137</sup>

What is important to recognise is the nested levels of influence<sup>138</sup> and action:

- The child themselves
- Their family (and carers) and their circumstances: housing, local community, experience of the labour market and social protection provision
- Societal impacts on wellbeing such as discrimination and inequality.

If we wish to nurture children from early childhood onwards, we therefore need to focus on how to support families and carers, which demands a wide lens.

<sup>133</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>135</sup> <https://www.unicef-irc.org/article/958-the-first-1000-days-of-life-the-brains-window-of-opportunity.html>

<sup>136</sup> See, for example, <https://pubmed.ncbi.nlm.nih.gov/23627955/> and <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3530645/>

<sup>134</sup> <https://parentinfantfoundation.org.uk/1001-days/>

<sup>137</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>138</sup> See <https://www.simplypsychology.org/Bronfenbrenner.html>

## Sound evidence base for the importance of early years

The importance of early years in their own right and for future outcomes is not in dispute. The case has been well made by scholars around the world and the benefits have long been known. An ‘overwhelming body of evidence’<sup>139</sup> exists, which demonstrates that ‘adversity in childhood can have a detrimental impact on children’s rights, opportunities for health and development and risks for future wellbeing’.<sup>140</sup> The longer-term impacts come from a range of (often reinforcing and cumulative) mechanisms:

- The experience of continuous stress weakens disease resistance and hormonal systems.<sup>141</sup> In addition, ‘epigenetics also shows that stressful early life experiences and exposure to environmental toxins can affect gene expression and long-term outcomes’.<sup>142</sup>
- Exposure to adversity undermines cognitive development.<sup>143</sup> Dr Suzanne Zeedyk explains: ‘The neuroscience is now undebatable. Children’s brains develop more quickly between birth – really conception – and the age of three than they ever will again.’<sup>144</sup>
- There are physical aspects as well: for example, children ‘living in poor quality housing conditions have a greater likelihood of poor health outcomes during childhood as well as adults’.<sup>145</sup>

In contrast, as summarised by Children in Scotland:

*Children who are born healthy and have to deal with the fewest and least severe adverse childhood experiences have a far lower incidence of: educational failure; physical and mental health problems; alcoholism and drug addiction; leaving school without qualifications; anti-social and disruptive behaviour; and dysfunctional lifestyle choices.*<sup>146</sup>

<sup>139</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf). See also <https://academic.oup.com/pch/article/9/8/541/2648563>; [https://www.researchgate.net/publication/236579768\\_Effects\\_of\\_maternal\\_distress\\_and\\_parenting\\_on\\_the\\_development\\_of\\_children%27s\\_self-regulation\\_and\\_externalizing\\_behavior](https://www.researchgate.net/publication/236579768_Effects_of_maternal_distress_and_parenting_on_the_development_of_children%27s_self-regulation_and_externalizing_behavior); <https://www.researchgate.net/journal/Journal-of-Youth-and-Adolescence-1573-6601>; and <https://doi.apa.org/doiLanding?doi=10.1037%2F0735-7028.34.6.617>

<sup>140</sup> <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>. See also [https://www.who.int/social\\_determinants/themes/earlychilddevelopment/en/](https://www.who.int/social_determinants/themes/earlychilddevelopment/en/)

<sup>141</sup> [https://thecanadianfacts.org/The\\_Canadian\\_Facts-2nd\\_ed.pdf](https://thecanadianfacts.org/The_Canadian_Facts-2nd_ed.pdf)

<sup>142</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>143</sup> <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf>. See also <https://parentinfantfoundation.org.uk/why-we-do-it/building-babies-brains/>

<sup>144</sup> Evidence to Finance Committee inquiry into preventative spend, cited in [https://archive.parliament.scot/s3/committees/finance/reports-11/fir11-01.htm#\\_ftn7](https://archive.parliament.scot/s3/committees/finance/reports-11/fir11-01.htm#_ftn7)

<sup>145</sup> [https://thecanadianfacts.org/The\\_Canadian\\_Facts-2nd\\_ed.pdf](https://thecanadianfacts.org/The_Canadian_Facts-2nd_ed.pdf)

<sup>146</sup> [https://www.parliament.scot/S4\\_FinanceCommittee/General%20Documents/Children\\_in\\_Scotland\\_11.2015.pdf](https://www.parliament.scot/S4_FinanceCommittee/General%20Documents/Children_in_Scotland_11.2015.pdf). See also <https://pubmed.ncbi.nlm.nih.gov/26225753/>

## Fiscal benefits

**Ensuring the wellbeing and rights of children in their early years is crucial in its own right and for subsequent life outcomes, but it also matters from a fiscal perspective.** So while the ‘child wellbeing case’ is clear, it is also possible to lay out a compelling business case. By allowing harm to occur (in our collective failure to provide for children), society also incurs costs (monetary and non-monetary).<sup>147</sup>

As seen in figure 1, these are multifaceted and manifest in the form of services that seek to ameliorate the damage and forgone revenue: from healthcare (both mental and physical health) to additional needs education, from reduced tax revenue to higher welfare spending (both administration and provision) and from higher criminal justice costs to greater demand for emergency services. Such intervention becomes more challenging as problems deepen and become more entrenched. As the OECD sets out: ‘Early investment in education, health and families yields high returns later in life ... many [of these investments] pa[y] for themselves in the long run through increased tax revenue and lower social transfers.’<sup>149</sup>

<sup>147</sup> [https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention\\_and\\_early\\_intervention.pdf](https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention_and_early_intervention.pdf)

<sup>149</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

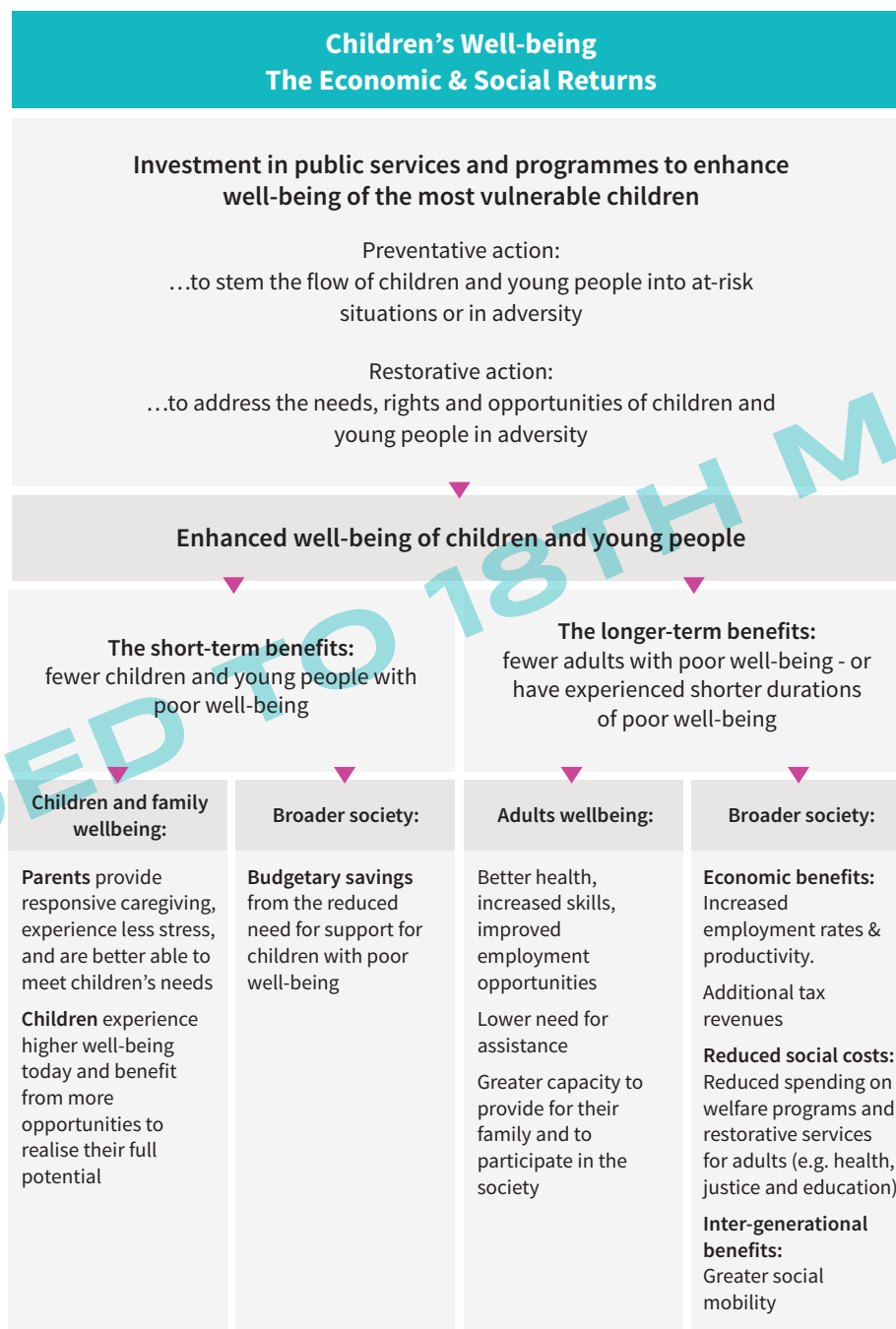


Figure 1: The economic and social returns from investing in children's wellbeing – a schematic illustration. Image reproduced with permission from OECD Centre on Well-being, Inclusion, Sustainability & Equal Opportunity and the Inspiring Children's Futures at the University of Strathclyde (2020) 'Securing the Recovery, Ambition, and Resilience for the Well-being of Children in the post-COVID-19 Decade'<sup>148</sup>

<sup>148</sup> <http://www.oecd.org/social/family/child-well-being/OECD-WISE-Webinar-Children-Post-Covid19-Decade-Oct2020.pdf>

There have been a range of studies that seek to calculate some of these costs and returns:

- Mental health problems incur costs estimated to range from £11,030 to £59,130 per child each year, in the form of direct costs to the family and to education, social services and mental health agencies.<sup>150</sup>
- Looking at early childcare and education specifically, the OECD points to estimates that suggest investment leads to higher adult earnings, better health throughout life and lower crime, with the returns on investment amounting to between 2% and 13% a year.<sup>151</sup> Viewed from the individual perspective, it is estimated that ‘for every £1 spent on early years education, you must spend £7 to have the same impact in adolescence’.<sup>152</sup> In 2015, President Obama’s Executive Office issued a report drawing together US research on the economics of investments in early childhood. The report highlighted that benefits are realised both immediately (for example, parental employment is boosted when access to childcare is enhanced) and across the course of the child’s life due to their improved educational attainment and income. These benefits of ‘expanding early learning initiatives’ were tallied up and amount to ‘roughly \$8.60 for every \$1 spent, about half of which comes from increased earnings for children when they grow up’.<sup>153</sup> The report authors also calculated that if children from all families in the US attended preschool to the same extent as children from high-income families (increasing enrolment by about 13%), this would generate a ‘net present value of \$4.8 billion to \$16.1 billion per cohort from earnings gains alone after accounting for the cost of the program’ and estimated that this would boost US GDP by 0.16 to 0.44%.<sup>154</sup> Added to this is the link between early childhood education and reduced interaction with the criminal justice system and a reduced need for remedial education. The report concludes that while ‘it is difficult to put a precise number on the sum total in gains to parents and society, research shows that gains that come from the benefits to children’s employment and earnings far outweigh the costs’.<sup>155</sup>

- In Scotland, the Finance Committee cited Scottish Government research which found savings from investing in early years and undertaking early interventions from prebirth to the age of five could be as much as £37,400 per annum per child in severe cases and £5,100 per annum for a child with moderate difficulties (in the first five years of life). This research suggested that the potential net savings for the public sector ten years after a measure was implemented could reach £131 million per annum.<sup>156</sup>
- More recently and more specifically, the Independent Care Review found that around £942 million is invested in the ‘care system’. Universal services accessed by care-experienced people cost a further £198 million per annum. Added to that is spending driven by ‘failure demand’: services required by care-experienced adults as a result of them being failed by the ‘care system’. This is estimated to stand at £875 million per annum. Looked at another way, if people who have experienced care had the same outcomes (e.g. the same level of income) as their non-care experienced peers, Scotland would receive £732 million more in revenue per annum through increased tax and national insurance contributions.<sup>157</sup>

<sup>150</sup> Model Specification for Child and Adolescent Mental Health Services: Targeted and Specialist levels (Tiers 2/3) NHSE 2014, cited in <https://parentinfantfoundation.org.uk/why-we-do-it/the-economic-case/>

<sup>151</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>152</sup> <http://www.niassembly.gov.uk/globalassets/documents/raise/publications/2011/finance-and-personnel/1011.pdf>

<sup>153</sup> <sup>154</sup> <sup>155</sup> [https://obamawhitehouse.archives.gov/sites/default/files/docs/early\\_childhood\\_report\\_update\\_final\\_non-embargo.pdf](https://obamawhitehouse.archives.gov/sites/default/files/docs/early_childhood_report_update_final_non-embargo.pdf)

<sup>156</sup> Cited in [https://archive.parliament.scot/s3/committees/finance/reports-11/fir11-01.htm#\\_ftn7](https://archive.parliament.scot/s3/committees/finance/reports-11/fir11-01.htm#_ftn7)

<sup>157</sup> <https://www.carereview.scot/wp-content/uploads/2020/02/Follow-the-money.pdf>



The best-known proponent of the financial payoff obtained from positive early years experiences is James Heckman, who devised the ‘Heckman equation’. His work with economists, psychologists, statisticians and neuroscientists found that the best rate of return in early childhood development comes from investing as early as possible, from birth through age five, and focusing on disadvantaged families. He estimates a 13% per year return on investment in high-quality birth-to-five programmes for disadvantaged children – derived from improved outcomes in education, health, social behaviours and employment.<sup>158</sup> His conclusion is that the immediate costs of investing in such programmes are substantially offset by subsequent benefits such as reduced demand for special education and remediation, improved health, less need for social services and lower criminal justice costs.

**Despite what some of these statistics might imply, given the extent of unmet demand it is not necessarily a case of releasing cashable savings, but reducing avoidable demands** on various levels of government.<sup>159</sup> As Health Scotland explains in the context of impact on the health service: ‘prevention may ease pressures on the system in some areas, enable higher quality services to be provided, or enable other people to be treated, rather than enabling capacity and costs to be reduced overall.’<sup>160</sup> In other words, it enables more efficient use of government resources.

A note of caution here: there is a risk of seeking to monetise all these impacts in order to make the case in financial terms. This should be resisted – not least as it would devalue the human impact of failure to ensure the wellbeing and rights of Scotland’s children. It would also imply comparisons are feasible where they are impossible, and would falsely elevate individually focused interventions.

Moreover, such fiscal benefits are not the primary reason for working to improve the wellbeing and rights of Scotland’s children. Wellbeing and rights matter in their own right. The fiscal benefits, do, however, enable the case to be presented in terms that can be taken to quarters where such economic arguments hold sway.

**The possibility of reduced demand on state resources is a way to augment and drive the conversation towards recognition of the risk of not taking action. It then becomes not a question of ‘can the government afford to do this?’ but ‘can it afford not to?’** As Community Links explains, such ‘investment can be justified if it is likely to lead to reduced public spending over time or economic growth, just as investment in capital projects and education is currently justified even at a time of austerity’.<sup>161</sup>

There is, therefore, an urgent need to reassess investment in future wellbeing (including understandings of ‘efficiency’). Over 75 years of the welfare state has shown that there are always emerging needs to attend to. The COVID-19 experience has taught us the risk of not addressing deep, systematic inequalities in society: failing to do so left us in a weaker position to tackle the immediate and medium-term fallout from the pandemic. The lack of prevention and inadequate focus on the true root causes has given rise to more emerging needs while simultaneously reducing the scope to respond to them effectively. Consequently, the government will have to respond both to the deepening of existing needs and to new needs (demographic change and automation being just two examples). The need to spend smarter is clear: reducing harms in order to reduce demand on services (whereas traditional austerity measures would likely reduce services, which would in turn fuel additional need).<sup>162</sup>

<sup>158</sup> <https://heckmanequation.org/resource/research-summary-lifecycle-benefits-influential-early-childhood-program/>

<sup>159</sup> See, for example, <https://www.sciencedirect.com/science/article/pii/S003335061930037X>

<sup>160</sup> <http://www.healthscotland.scot/media/1089/economics-of-prevention-mar16.pdf>

<sup>161</sup> <https://www.bl.uk/britishlibrary/~media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf> and [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf)

<sup>162</sup> Jennifer Wallace providing evidence to the Finance and Constitution Committee: <https://www.parliament.scot/parliamentarybusiness/report.aspx?r=12932&mode=pdf>

## Prevention

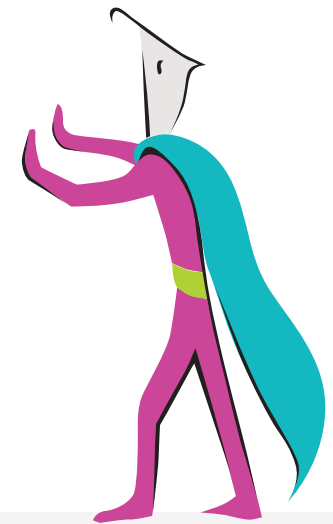
Holyrood's Finance Committee defines preventative spending as 'public spending over the longer term that aims to prevent rather than deal with negative social outcomes'.<sup>163</sup>

The idea of prevention has been part of the social policy discourse in Scotland since the Christie Commission of 2011. Yet here and in other jurisdictions there is rarely sufficient emphasis on upstream action. Despite mention of the impact of poverty and inequality in discussions about improved early years, attention and activity tend to centre on interventions that treat individual children or the family unit as the unit of analysis/sphere of action. Even the studies cited in the previous section talk of 'intervening early' and 'investing in early years'. This suggests they are, at best, focused on addressing contexts that are already harmful to wellbeing, but engaging less with the need to create contexts where intervention is unnecessary. In other words, they are timid about adopting a systems perspective, and do not look hard enough at the 'causes of the causes'. As epidemiologist Kate Pickett has observed, the UK has

*had epidemics of knife crime, self-harm and mental illness but these were not accompanied by any policies focused on the underlying root causes of poverty – inequality and austerity. Instead, we saw an emphasis on parenting interventions, as if the wider context were too difficult to tackle.*<sup>164</sup>

A recent review of independent commissions by the Carnegie UK Trust found a similar pattern, with many commissions noting the context of poverty and inequality but appearing to view their remit as constrained to addressing them directly.<sup>165</sup>

A wellbeing budget offers the opportunity to move beyond intervening in areas of high risk (where a problem is already emerging) to lowering the risk in the first place (preventing problems from arising).<sup>166</sup> In other words, to move from tertiary to secondary to primary prevention.<sup>167</sup> **The unit of analysis and sphere of action here is likely to be wider socio-economic dynamics.** A multidimensional wellbeing perspective means exploring the reality that not all intervention needs to – or should – happen at the level of individual children. A multidimensional wellbeing perspective will underscore that some 'investment' is best deployed in, for example and as explored in the final section of this report, addressing inequalities, driving provision of quality jobs and supporting families to feel more in control of their lives (in other words, creating a wellbeing economy<sup>168</sup>).



<sup>163</sup> [http://www.parliament.scot/images/UKIRO/BIMR\\_conference\\_briefing\\_on\\_Preventative\\_spend.pdf](http://www.parliament.scot/images/UKIRO/BIMR_conference_briefing_on_Preventative_spend.pdf)

<sup>164</sup> <https://www.oecd-forum.org/users/333176-kate-pickett/posts/66721-children-of-the-pandemic-let-s-make-this-generation-the-healthiest-that-has-ever-lived>

<sup>165</sup> <https://www.carnegieuktrust.org.uk/publications/gross-domestic-wellbeing-gdwe-an-alternative-measure-of-social-progress/>

<sup>166</sup> [https://neweconomics.org/uploads/files/4cc6e25ea074a1806c\\_gtm6ivsw8.pdf](https://neweconomics.org/uploads/files/4cc6e25ea074a1806c_gtm6ivsw8.pdf) and [https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention\\_and\\_early\\_intervention.pdf](https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention_and_early_intervention.pdf)

<sup>167</sup> [https://www.parliament.scot/S5\\_Local\\_Gov/Inquiries/20191015\\_Gibb\\_and\\_Mitchell.pdf](https://www.parliament.scot/S5_Local_Gov/Inquiries/20191015_Gibb_and_Mitchell.pdf) and <https://futuregenerations.wales/work/preventative-spend/>

<sup>168</sup> See <https://wellbeingeconomy.org/>

## The best country to grow up in: what does it really mean?

*It would be wrong to focus only on what happens in the home and family dynamics without recognition of the wider world in which we live and what impacts on our lives – Katy Hetherington, Organisational lead for childhood adversity, Public Health Scotland<sup>169</sup>*

### Families need support

Supporting families is important for children's wellbeing because families are dynamic systems: the wellbeing of one family member can impact the wellbeing of others. For example, the level of education a parent or carer has is a strong influence on the educational attainment of their children.<sup>170</sup> Relationships are a key mechanism for this interaction, since the relationship between a child and their main carers 'has a major impact on the child's social and emotional development', but this relationship is dependent on the carer's own 'emotional and social wellbeing. This can be affected by a range of factors, for example, the family environment, their social networks and employment status'.<sup>171</sup>

Promoting the wellbeing of children therefore becomes a task of supporting families to provide a nurturing environment. So while it might be an easier 'sell' to call for action that directly benefits children, attention needs to be paid to what families need: whatever that might be at a particular moment in time, from mental health treatment to facilitation of access to benefits to help with understanding child development. Provision needs to be universal, highly flexible and responsive, with more intensive provision as needed. As discussed in the next section, there also need to be measures that address the wider dynamics that drive demand for many of these support mechanisms.

### The context of children's wellbeing

Scotland's ambition is to be the best country to grow up in. This requires looking at the **circumstances in which children grow up. Yes, that includes the role of parenting and the home, which is where a lot of early years discussion is focused. But it also requires recognising these are in turn shaped by the local community, the labour market and the macroeconomy.** It means asking questions like: how are parents and carers faring? Are homes adequate? Are communities safe? Are labour markets offering decent work? Are incomes sufficient? Are people listened to and do they have networks to turn to? What are the nature and impact of vertical and horizontal inequalities?<sup>172</sup> This wider scope aligns with a **public health approach** to childhood adversity, which 'recognises that we cannot prevent adversity in children's lives without understanding the social, political and economic environments which children live in and how decisions at those levels impact on the families and communities in which they live'.<sup>173</sup>

<sup>169</sup> <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>

<sup>170</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>171</sup> <https://www.nice.org.uk/guidance/qs128/resources/early-years-promoting-health-and-wellbeing-in-under-5s-pdf-75545365294789>; <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf> and [https://www.basw.co.uk/system/files/resources/basw\\_25921-3\\_0.pdf](https://www.basw.co.uk/system/files/resources/basw_25921-3_0.pdf)

<sup>172</sup> See the OECD's discussion of 'risk factors': <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>173</sup> <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>

These wider factors generate poverty and inequalities which in turn drive childhood experiences that undermine children's wellbeing:

- Poverty, lack of decent work, debt and substandard housing constitute stressors which make it harder for parents and carers to nurture their children. The Scottish Government focuses on adverse childhood experiences (ACEs), which people in lower socio-economic positions are more exposed to.<sup>174</sup> If parents and carers have adequate money available to them, their stress is reduced and they have the means to ensure the context of their children's development is safe, stable and nurturing.<sup>175</sup>
- A range of evidence links the experience of poverty while young to lower health and educational outcomes.<sup>176</sup> The Health Foundation explains that there are clear differences in the developmental impact of people's earliest experiences depending on socio-economic position, even from an early age.<sup>177</sup>
- Economic inequalities harm health and increase the risk of mortality (with more inequality being more detrimental)<sup>178</sup> – both of which will further harm families.
- Families and children are also harmed if inequality drives long work hours, debt, substance misuse and so on.<sup>179</sup>
- Inequality also impacts children directly: it 'leads to lower child well-being when measured by Unicef indices, as well as worse infant mortality, child obesity, bullying, child maltreatment, teenage pregnancies, educational attainment and social mobility'.<sup>180</sup> Children growing up in poverty have been found to be more likely to lack optimism and self-worth and to report that they 'feel like a failure'.<sup>181</sup> It is reported that one in 40 children aged five to ten engage in self-harm, but this figure falls to less than 1 in 100 among those from high socio-economic backgrounds.<sup>182</sup>
- Even taking a narrower conception of wellbeing, poverty also impacts children's subjective wellbeing: while children may not be able to precisely evaluate their family's socio-economic status, they do notice its implications. Reported satisfaction with life 'is lower the more things the adult members of children's household[s] are materially deprived of, and the association is more marked if the children themselves are deprived of things other children do enjoy'.<sup>183</sup>

<sup>174</sup> <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf> and <https://jech.bmj.com/content/73/12/1087>, cited in <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>

<sup>175</sup> <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>

<sup>176</sup> Various studies cited in <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>; <https://www.nice.org.uk/guidance/qs128/resources/early-years-promoting-health-and-wellbeing-in-under-5s-pdf-75545365294789> and [https://www.basw.co.uk/system/files/resources/basw\\_25921-3\\_0.pdf](https://www.basw.co.uk/system/files/resources/basw_25921-3_0.pdf)

<sup>177</sup> Cited in <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf>. See also written evidence from Early Intervention Foundation, cited in <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf>

<sup>178</sup> <https://ajph.aphapublications.org/doi/10.2105/AJPH.2019.305001> and [https://www.who.int/social\\_determinants/sdh\\_definition/en/](https://www.who.int/social_determinants/sdh_definition/en/)

<sup>179</sup> <https://www.oecd-forum.org/users/333176-kate-pickett/posts/66721-children-of-the-pandemic-let-s-make-this-generation-the-healthiest-that-has-ever-lived>

<sup>180</sup> <https://www.oecd-forum.org/users/333176-kate-pickett/posts/66721-children-of-the-pandemic-let-s-make-this-generation-the-healthiest-that-has-ever-lived>

<sup>181</sup> [https://www.basw.co.uk/system/files/resources/basw\\_25921-3\\_0.pdf](https://www.basw.co.uk/system/files/resources/basw_25921-3_0.pdf)

<sup>182</sup> [https://www.basw.co.uk/system/files/resources/basw\\_25921-3\\_0.pdf](https://www.basw.co.uk/system/files/resources/basw_25921-3_0.pdf). See also <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>183</sup> <https://www.iser.essex.ac.uk/research/publications/working-papers/iser/2012-15.pdf>. See also <https://link.springer.com/article/10.1007/s12187-018-9574-z>

Thus, **financial resources are a necessary but not sufficient element of prevention and ensuring children's wellbeing and rights**: from a material perspective, from a health perspective, from a participation and inclusion perspective, from an additional stress perspective and from a developmental perspective.<sup>184</sup> The OECD sets out several of these dynamics specifically:

*Poverty limits parents' ability to provide the quality of inputs needed to support children's healthy development, from housing, to neighbourhood environments, healthy food, and good quality care and education. Poverty is associated with higher barriers to accessing good quality health care and education, timely support when extra help is needed, and a safe environment to grow up in.*<sup>185</sup>

**Family income is a substantial agenda item for improving wellbeing, but a lack of resources translates into other aspects of life that harm children's wellbeing.** Housing is an obvious example, as low-quality housing impacts health.<sup>186</sup> The local neighbourhood and community also impacts children's wellbeing: those 'living in a deprived area or living in social housing are more at risk of disadvantage across a number of domains'.<sup>187</sup> The OECD points out that the effect of local areas is distinct from the role of the family.<sup>188</sup> For example, communities need places to meet; they need decent facilities; they need quality travel options; and they need to feel safe outside their home.<sup>189</sup>

### What does this mean for government?

Much of what will ultimately contribute to children's wellbeing does not come down to government provision, but the government does have a provisioning role and arguably an even greater coordinating, compelling and enabling role. Governments need to act on two levels: 'reducing pressures and increasing capabilities'.<sup>190</sup> This is about equipping people to prosper and removing the need to intervene by attending to underlying causes. Since both these factors are deeply connected to incomes, at its simplest, **a government that wants to improve the wellbeing of children will not succeed 'unless they demonstrate a commitment through policy to increasing the incomes of the poorest families'**.<sup>191</sup> Improving the financial circumstances of families needs to take the form of both social security, and ensuring they have adequate, good-quality work.

<sup>184</sup> <https://povertyinequality.scot/wp-content/uploads/2018/02/Executive-Summary-Final.pdf>; <https://reader.health.org.uk/creating-healthy-lives/introduction-and-context>; <https://www.health.org.uk/infographic/poverty-and-health>; and <https://cpag.org.uk/sites/default/files/Child-Poverty-CP-Report-2018.pdf>

<sup>185</sup> <http://www.oecd.org/social/family/child-well-being/OECD-WISE-Webinar-Children-Post-Covid19-Decade-Oct2020.pdf>

<sup>186</sup> <https://ajph.aphapublications.org/doi/10.2105/AJPH.2019.305001> and <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/5/>

<sup>187</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/5/>

<sup>188</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>

<sup>189</sup> <http://www.civilexchange.org.uk/wp-content/uploads/2018/06/Valuing-Social-Infrastructure-final.pdf>

<sup>190</sup> <https://blogs.lse.ac.uk/politicsandpolicy/parents-poverty-state/>

<sup>191</sup> <https://link.springer.com/article/10.1007/s12187-018-9574-z>

While this is non-negotiable, the role of government is broader, ranging from ensuring collective provision of education and health services (which the OECD and others describe as ‘protective factors’<sup>192</sup>) to using its influence to help improve local contexts. In particular, it extends to:<sup>193</sup>

- Guaranteeing access to high-quality early years services (including health, especially pre- and postnatal support)<sup>194</sup>
- Quality education services provided by highly skilled and well-paid staff
- Ensuring access to affordable quality housing<sup>195</sup> and reducing associated costs<sup>196</sup>
- Improving physical local environments (from traffic calming to green spaces)<sup>197</sup>
- Underwriting co-created local community solutions
- Supporting the creation of and routes into good-quality jobs<sup>198</sup>
- Topping up incomes where wages are insufficient

In terms of the natural ecosystem and its impact on wellbeing, **children are clear in their prioritisation: the climate emergency is the most important issue for them, and we need to honour this by placing a children’s wellbeing budget within a carbon budget.**<sup>199</sup> As the Scottish Parliament’s Environment, Climate Change and Land Reform Committee says, state spending ‘should be aligned to the delivery of strategic goals on green recovery, climate emergency and the ecological crisis ... all public expenditure should be consistent with addressing the climate and ecological crises, building a wellbeing economy and delivering a green recovery.’<sup>200</sup>

<sup>192</sup> <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2> and <https://www.health.org.uk/infographics/how-do-our-education-and-skills-influence-our-health>

<sup>193</sup> <https://www.unicef-irc.org/unfairstart#sectionDownload>; [https://www.parliament.scot/S4\\_FinanceCommittee/General%20Documents/Children\\_in\\_Scotland\\_11.2015.pdf](https://www.parliament.scot/S4_FinanceCommittee/General%20Documents/Children_in_Scotland_11.2015.pdf); [https://www.parliament.scot/S4\\_FinanceCommittee/Inquiries/Children\\_in\\_Scotland\\_supplementary\(2\).pdf](https://www.parliament.scot/S4_FinanceCommittee/Inquiries/Children_in_Scotland_supplementary(2).pdf); <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf>; <https://www.oecd-ilibrary.org/docserver/a2e8796c-en.pdf?expires=1590670360&id=id&accname=guest&checksum=D4628DA88DF115A7FFCC3EE0AFB3FAE2>; <https://povertyinequality.scot/wp-content/uploads/2019/06/Poverty-and-Inequality-Commission-scrutiny-of-the-Tackling-Child-Poverty-Delivery-Plan-progress-report.pdf>; <https://pubmed.ncbi.nlm.nih.gov/26225753/>; and [https://thecanadianfacts.org/The\\_Canadian\\_Facts-2nd\\_ed.pdf](https://thecanadianfacts.org/The_Canadian_Facts-2nd_ed.pdf)

<sup>194</sup> For example, a review of the Sure Start programme by the Institute of Fiscal Affairs found a significant and sustained positive impact on the health of the most disadvantaged children who had benefited from the provision. (<https://www.ifs.org.uk/publications/14139>)

<sup>195</sup> <https://povertyinequality.scot/wp-content/uploads/2018/02/Executive-Summary-Final.pdf>

<sup>196</sup> <https://cpag.org.uk/sites/default/files/Child-Poverty-CP-Report-2018.pdf>

<sup>197</sup> <http://www.healthscotland.scot/media/1089/economics-of-prevention-mar16.pdf>

<sup>198</sup> <https://povertyinequality.scot/wp-content/uploads/2018/02/Executive-Summary-Final.pdf>

<sup>199</sup> See, for example, forthcoming reports from the Children’s Parliament <https://www.childrensparliament.org.uk/the-big-ideas-big-vote/> and the David Hume Institute <https://www.davidhumeinstitute.com/theactionproject>

<sup>200</sup> <https://sp-bpr-en-prod-cdnep.azureedge.net/published/ECCLR/2020/11/8/Pre-Budget-scrutiny-2021-22--report/ECCLRS0520R13.pdf>

# BOLDER BUDGETS

*If it ain't in the budget it ain't really a priority.*  
- Angel Gurría, OECD Secretary-General

While many of the changes and policy shifts already flagged do not arise from the budget process alone, the budget is where governments effectively triage their priorities, putting their money where their mouth is and operationalising their stated agendas. While there are multiple strands of work and a variety of actions required to build an economy and society that sustains the wellbeing and rights of children in Scotland, it is in the budget process that government ideas and proposals are considered and selected for financial investment.

Beyond the selected investments and policy commitments themselves, **the very process by which a budget is produced and its scrutiny mechanisms are also drivers of change in their own right. They have the potential to elevate new priorities and spark new ways of working** that have implications beyond spending lines. In contrast, as the OECD warns, an 'emphasis on GDP growth, economic efficiency, and managing fiscal pressures can mean that the wider impacts of policies on people's lives – including household living standards, social and environmental outcomes – are often less systematically quantified and assessed'.<sup>201</sup>

<sup>201</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)



What one can expect to see in a budget is explained by the Scottish Human Rights Commission: 'how much money [the] government intends to raise (revenue); who and/or where the money comes from (sources); how money will be allocated (allocation); and how money has been spent (expenditure)'.<sup>202</sup> Periodically, budgets might be informed by a spending review, which is a detailed examination of all portfolio budgets in their entirety in order to reset plans for many years to come.<sup>203</sup>

This section looks around the world in order to identify lessons that Scotland can learn from what other governments are doing. It draws out some threads that will inform suggestions for the Scottish budget later in the report. It then reviews the current budget process in Scotland and suggests areas for improvement.

<sup>202</sup> <https://www.scottishhumanrights.com/media/1903/hrbw-collected-briefing-papers-vfinal.pdf>

<sup>203</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/spending-reviews/spending-reviews/>

## The problem (part II)

**The methods that we use to assess spending are not immutable –they can be changed.**

Governments have done this, for example in Austria, Bhutan, Canada, France, Iceland, Ireland, Italy, New South Wales, New Zealand, Sweden, UAE, the UK, and Wales.

**The current approach to budget setting is complex.**

Connection to the National Outcomes is improving, but not embedded across budget lines.

Assessments on equality impacts are carried out post hoc, on the basis of proposed interventions and in isolation.

**Budgeting puts the activity before the outcome.**

Data on national indicators appears disconnected from option appraisals.

Inadequate outcomes do not lead to changes in policies.

**Despite progress on openness and transparency, the budget remains opaque.**

Knowledge and expertise from outside government is not used to best effect.

Children's voices are absent from the process.

The annual budget process reinforces short-termism and works against transformative activities that address root causes such as poverty and inequality, with the result that these are treated as the context for interventions rather than the problem to be solved by better policy.

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## Doing the Scottish budget better

*Budgets have traditionally focused on a limited set of economic data. Success has been declared on the basis of a narrow range of indicators, like GDP growth ... The old ways have left too many people behind. It is time to change ... to measure our success in line with values – the importance of fairness, the protection of the environment, the strength of our communities.*

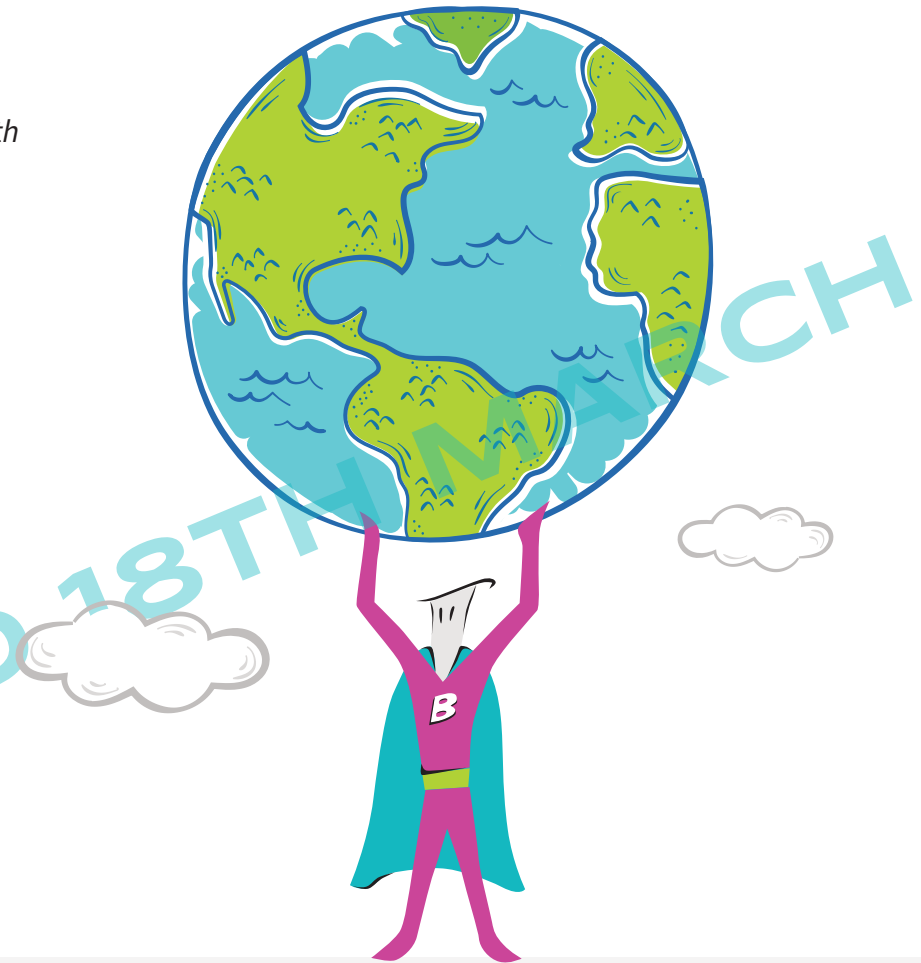
– Grant Robertson, New Zealand Finance Minister<sup>204</sup>

## International inspiration

Governments around the world are experimenting with constructing budget processes in ways that enhance wellbeing. More and more are looking to design budgets that deliver on high-level, cross-cutting priorities such as wellbeing, the Sustainable Development Goals, gender equality and the interests of young people.<sup>205</sup> This can include a move towards performance and priority budgeting. To understand impact across key areas, some record ‘negative tags’ on budget items that harm climate targets or ‘positive tags’ for budget lines which support, say, gender equality goals or spending on children (as Mexico is doing).

Some of the trends in OECD countries worth noting include:

- All OECD countries that have a wellbeing framework conceptualise it as a multidimensional goal which encompasses both objective and subjective aspects.<sup>206</sup>
- Over half of OECD countries have a gender budget and more are planning to undertake gender budgeting soon, with the aim of harnessing tax and spending decisions to reduce gender inequalities.<sup>207</sup> This makes it one of the most established areas of priority-based budgeting.
- In contrast, OECD countries seem to be lagging behind some Asian countries in terms of green budgeting (which is often driven by donor requirements).



<sup>204</sup> <https://www.treasury.govt.nz/publications/wellbeing-budget/wellbeing-budget-2019>

<sup>205</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>206</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/1/2/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/1/2/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>207</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf> and <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

Some specific examples (including from beyond the OECD) that Scotland can learn from include:

**Austria** has integrated a requirement for gender equality goals within its performance budgeting framework, which it uses to assess new budget proposals. The Parliamentary Budget Office was established in 2012 to analyse budget materials according to gender (assessing the quality of information provided and gender disaggregation, the ambition of objectives, the suitability of relevant indicators, levels of coordination between ministries) and then offer proposals for improvements.<sup>208</sup> An expert panel looks at 30 indicators and appraises performance. Austria's Court of Audit also looks at gender issues in its performance audit.<sup>209</sup> This work sits within Austria's performance budgeting framework: under the *Federal Budget Law 2013*, objectives for specific outcomes that each ministry must focus on need to include at least one related to gender equality, as must the overall budgets and detailed budgets.<sup>210</sup>

**Bhutan** uses a policy screening tool to help the Gross National Happiness (GNH) Commission assess policy proposals against its GNH framework.<sup>211</sup> Bhutan's GNH survey assesses attainment across the nine domains of GNH<sup>212</sup> and uses this information for five-year development plans and reporting on budgets.

<sup>208 209 210</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>211</sup> <http://www.grossnationalhappiness.com/docs/GNH/PDFs/PoliSTools.pdf>, cited in [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>212</sup> These are: living standards, education, health, environment, community vitality, time use, psychological wellbeing, good governance and cultural resilience.

<sup>213</sup> These are: education and skills development; economic participation and prosperity; leadership and democratic participation; gender-based violence and access to justice; poverty reduction, health and wellbeing; and gender equality around the world.

<sup>214</sup> Government of Canada, 2019 cited in <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

**Canada** is seen as a leader in gender-based budgeting, with six gender goals<sup>213</sup> used to assess new proposals.<sup>214</sup> Since 2017, its Gender Results Framework has supported implementation across all areas of government, and identified any gaps that remain.<sup>215</sup> The budget is presented alongside GBA+ assessments that assess how groups of women, men and gender-diverse people are impacted by policies, programmes and initiatives, and by intersections with other identities. GBA+ is implemented across government under the leadership of the Ministry for Women and Gender Equality, and all federal departments and agencies are required to provide evidence that they have taken GBA+ considerations into account, reporting them to Cabinet and in Treasury Board submissions.<sup>216</sup>

Led by the prime minister's office and backed by the budget law of 2015, **France** uses a dashboard of wellbeing indicators. These 'New Wealth Indicators' were derived from a wide-ranging public consultation and provide a context for parliamentary budget discussions.<sup>217</sup> France also assesses the environmental impacts of budget measures, publishing an environmental report (the 'yellow book') alongside the budget.<sup>218</sup> In 2020, it sought to undertake a comprehensive impact assessment of its budget in terms of environmental impact, ranking 4,000 budget items against the six objectives of the European taxonomy:<sup>219</sup> from unfavourable to neutral to very favourable.

<sup>215</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf> and <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>216</sup> Cited in <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>217 218</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>219</sup> These are biodiversity and sustainable land use; climate change adaptation; water resources management; circular economy and risk prevention; pollution abatement; biodiversity and sustainable land use.

In **Iceland**, after a survey of the general public, the Prime Minister's Committee (comprising experts and parliamentary members) proposed a framework of 39 indicators<sup>220</sup> to measure wellbeing, focusing on social, economic and environmental performance.<sup>221</sup> In April 2020, the government agreed to implement these indicators and use them to inform government policy formulation. The government focuses on six wellbeing priorities that guide Iceland's five-year fiscal strategy plans. Iceland also has a strong history of gender budgeting – since 2009, it has assessed the gender impacts of budget measures and worked to take corrective action as needed. Its Gender Budgeting Committee includes representatives from all ministries, but is led by the Ministry of Finance and Economic Affairs, in formal cooperation with the Ministry of Welfare.<sup>222</sup> In every ministry, there is a steering group tasked with preparing the implementation programme for gender budgeting,<sup>223</sup> and policy measures are redesigned as necessary to improve gender outcomes.

The recent Irish Programme for Government includes a wellbeing dashboard designed to inform the budget process, with a commitment to move towards SDG budgeting. While this is new, **Ireland** has been undertaking equality and green budgeting measures for some time. Gender budgeting underpins Ireland's equality budgeting work: departments are asked to set targets measured against nine dimensions of equality.<sup>224</sup> Ireland's tax-benefits model includes a gender module.<sup>225</sup> These efforts are led by the Equality Budgeting Experts Advisory Group, encompassing representatives from across government agencies and delegates from civil society and academia.<sup>226</sup> Better understanding of gendered impacts has led to investments in childcare and parental care; support for art and culture for women; efforts to boost women's participation in sport; apprenticeships for women; research grants for women; smoking reduction projects; work to broaden access to education; efforts to end energy poverty; and so on. The equality work in Ireland's budgets sits alongside poverty-proofing of government policies,<sup>227</sup> whereby policy proposals are assessed according to their impact on key social outcomes, using a social impact assessment (SIA) framework that looks at the demographics of public service users and disaggregates households by income, economic status, household composition and age. These assessments are released the same day as the budget.<sup>228</sup>

Each year since 2013, prior to setting the budget, the **Italian** parliament has been presented with a report on 12 wellbeing domains,<sup>229</sup> measured by 130 indicators known as the Equitable Sustainable Wellbeing Indicators. These indicators were selected by a committee to inform budget discussions. The 2016 budget reform law integrated these indicators more closely into the budget cycle, with the expectation that it will be shown how budget lines will impact wellbeing indicators. While the techniques and data are still evolving, civil society is able to assess and debate the report and policy scenarios proposed. Italy has also piloted a process of classifying budget expenditures according to their impact on men and women and on gender equality.<sup>230</sup> It has also selected four indicators (household disposable income; interquintile income share; labour underutilisation; and emissions of greenhouse gases) for an experimental forecasting exercise for the next three years. This will compare the impact on the four indicators (as well as GDP) a scenario of no policy changes vis-à-vis the predicted impact of new policies.

In the Australian state of **New South Wales** the 2017–18 budget announced a move to outcome budgeting. The following year, 46 State Outcomes were introduced, underpinned by programmes and services to deliver outputs.<sup>231</sup> Indicators and performance measures track progress across the programmes and outcomes, so that financial decisions are informed by non-financial performance goals.<sup>232</sup>

<sup>220</sup> Including trust in politics, mental health, secure housing, work-life balance, job satisfaction, zero carbon emissions, and environmental and social justice.

<sup>221</sup> <https://www.government.is/lisalib/getfile.aspx?itemid=fc981010-da09-11e9-944d-005056bc4d74>

<sup>222</sup> <sup>223</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>224</sup> <sup>225</sup> <sup>226</sup> <sup>227</sup> <sup>228</sup> <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>229</sup> These include education, work-life balance, security, health, environment, landscape and cultural heritage, economic wellbeing (e.g. disposable income inequality, absolute poverty, including between regions).

<sup>230</sup> Government of Italy, 2017, cited in <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>231</sup> <sup>232</sup> <https://www.treasury.nsw.gov.au/sites/default/files/2018-12/TPP18-09%20Outcome%20Budgeting.pdf>

Perhaps the best-known example is **New Zealand**, where the government uses a combination of situational analysis, cost-benefit analysis and multicriteria analysis across the budget cycle, from priority setting to evaluation of results.<sup>233</sup> For example, wellbeing evidence means the government can direct resources to where outcomes are below targets: essentially, using evidence of wellbeing need to set political strategy. This work is underpinned by the Living Standards Framework (a dashboard of indicators).<sup>234</sup> The LSF is augmented by 'CBAX', a cost-benefit tool that includes wellbeing domains and encourages long-term thinking (with a fifty-year horizon), although use of this tool is optional.<sup>235</sup> Individual departments are instructed that their budget proposals will be assessed against 12 wellbeing outcomes and four capitals (natural, human, physical/financial and social),<sup>236</sup> including a wellbeing analysis (who is affected?) and intervention logic.<sup>237</sup> Any bids for the wellbeing budget funds<sup>238</sup> that are aligned with one or more of the five budget priorities and which demonstrate collaboration between departments are prioritised.<sup>239</sup> The five areas are: supporting mental wellbeing; reducing child poverty and improving child wellbeing; lifting Māori and Pasifika incomes, skills and opportunities; supporting digital innovation; and transitioning to a sustainable and low-emissions economy.<sup>240</sup> A central minister is in charge of each priority. This emphasis on high-level goals compels departments to work more closely together.<sup>241</sup> Ministers were also asked to identify one per cent of their portfolio's spending that is not aligned with wellbeing for potential redeployment.<sup>242</sup> The process is mandated by the *Public Finance (Wellbeing) Amendment Act 2020*, which requires the 'Government to report annually on its wellbeing objectives in the Budget, and for the Treasury to report periodically [every four years] on the state of wellbeing in New Zealand'.<sup>243</sup> Reforms to the *State Sector Act 1988* enable the public service to organise around citizen-focused outcomes through work across sectors.<sup>244</sup>

<sup>233</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf) and [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>234</sup> These are: current quality of life (domains of wellbeing): civic engagement and governance; cultural identity; environment; health; housing; income and consumption; jobs and earnings; knowledge and skills; safety and security; social connections; subjective wellbeing; time use. Indicators of sustainable and intergenerational wellbeing (capitals): financial and physical capital: total net fixed assets; net intangible fixed assets; household net worth; multifactor productivity growth; net international investment position; total crown net worth; human capital: educational attainment (tertiary); educational attainment (upper secondary); expected educational attainment; non-communicable diseases; cognitive skills at age 15; life expectancy; natural capital: natural hazard regulation; climate regulation; sustainable food production; drinking water; biodiversity and genetic resources; waste management; social capital: trust held in others; perceived corruption; discrimination; trust in government institutions; sense of belonging. See <https://www.budget.govt.nz/budget/2020/wellbeing/approach/index.htm>

<sup>235</sup> New Zealand Treasury CBAX Tool User Guidance (<https://treasury.govt.nz/publications/guide/cbax-tool-user-guidance>), cited in [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>236</sup> Not every domain was expected to be covered by every initiative; departments had to outline one primary and up to three secondary wellbeing domains their proposals would impact ([https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)).

<sup>237</sup> <https://www.budget.govt.nz/budget/2020/wellbeing/approach/index.htm> In particular, for the 2019 budget this meant new spending initiatives are required to either: focus on the five policy priorities; explain themselves in terms of LSF measures; be a costover which there is little discretion; or reflect the government's promises.

<sup>238</sup> Those which are not subject to baseline recurrent spending.

<sup>239</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>240</sup> <sup>241</sup> <https://www.budget.govt.nz/budget/2020/wellbeing/approach/index.htm>

<sup>242</sup> <https://www.internationalbudget.org/wp-content/uploads/new-zealand-well-being-budget-may-v2-2020.pdf>

<sup>243</sup> [https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/BILL\\_91229/public-finance-wellbeing-amendment-bill](https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/BILL_91229/public-finance-wellbeing-amendment-bill) and <https://www.budget.govt.nz/budget/2020/wellbeing/approach/index.htm>

<sup>244</sup> <https://www.budget.govt.nz/budget/2020/wellbeing/approach/index.htm>

New Zealand's wellbeing work has a strong child poverty emphasis, which enjoys cross-party support. The Child and Youth Wellbeing Strategy, launched in August 2019, reflects the views of 10,000 people (including over 6,000 children and young people) on what makes for a good life and what gets in the way. The prime minister (who is also the Minister for Child Poverty Reduction), the Minister for Children and a newly established Child Wellbeing Unit lead implementation of the strategy, which sets out nine guiding principles and six wellbeing outcomes. On budget day, the *Child Poverty Reduction Act* (as a result of amendments to the *Public Finance Act*) requires that the budget includes a report on child poverty, sets out progress and explains how the budget will impact child poverty across long-term and intermediate targets.<sup>245</sup> To help assess the potential benefit of proposals, the Ministry of Social Development created a Child Impact Assessment Tool.<sup>246</sup>

**Sweden** monitors wellbeing indicators to inform budget discussions by augmenting fiscal and economic reports published at budget time.<sup>247</sup> Its wellbeing dashboard has 15 indicators, but they are not yet robustly linked to budget decisions. Sweden's gender equality budgeting uses a tool called JÄMKAS (the Swedish acronym for gender equality – survey – analysis – conclusions) to assess how the activities of government agencies and departments impact gender equality, including noting changes that would enhance gender equality.<sup>248</sup>

In the **UAE**, all policies need to pass the screening test of the Happiness Impact Assessment Tool prior to going before Cabinet.<sup>249</sup> The test involves an assessment of possible impact in six areas: economy, health, education, culture and society, government services and governance, and environment and infrastructure. In addition to a dedicated Minister for Happiness and Wellbeing, in each ministry chief happiness and wellbeing officers work to shape internal cultural change.



<sup>245</sup> <https://dpmc.govt.nz/our-programmes/reducing-child-poverty>

<sup>246</sup> New Zealand Ministry of Social Development, 2018, cited in [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>247</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>248</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>249</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

For some time, the **UK** Government has incorporated wellbeing considerations (sometimes described as social value, social welfare or social cost-effectiveness) into spending decisions.<sup>250</sup> For example, in 2014 the government brought in a Family Test, which introduced a family perspective to policymaking, with five questions applied to proposals (though there have been criticisms that this amounts to little more than a tick-box exercise).<sup>251</sup> Most significantly, the Treasury's 'Green Book'<sup>252</sup> shapes how spending decisions and policies are appraised, and requires that long-term costs and benefits be considered.<sup>253</sup> In 2018, it was updated with added guidance around wellbeing analysis: it provides a rationale for intervention on the basis of wellbeing and how to use direct measures of wellbeing where monetary valuations are not appropriate.<sup>254</sup> In November 2020, the Chancellor of the Exchequer said that further changes to the Green Book would enable green objectives and the socio-economic impact on different parts of the UK to be taken into account when making cost-benefit decisions.<sup>255</sup>

**Wales** has arguably the most comprehensive statutory framework thanks to the *Wellbeing of Future Generations (Wales) Act 2015*. This set seven high-level national goals (with 46 indicators), which were informed by a year-long public consultation. All public bodies are required to place the goals at the centre of their decision-making, and the extent to which they deliver on these outcomes is published in the annual Wellbeing of Wales report (work is also being undertaken to set milestones to map the direction and pace of progress relative to these indicators<sup>256</sup>). The Act also established the Future Generations Commissioner. This office is tasked with scrutinising draft budgets according to how they advance the intentions of the Act as a whole (and drilling down into some specific areas) and the extent to which the 44 different public bodies reach their wellbeing objectives.<sup>257</sup> The Future Generations Commissioner works collaboratively with departments to support their progress, but will go public with concerns if progress is inadequate. The Auditor General also has a role in overseeing implementation of the Act.



<sup>250</sup> <https://whatworkswellbeing.org/blog/treasury-green-book-and-wellbeing-the-analysis/>

<sup>251</sup> Department of Work and Pensions, 2014, cited in [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf) See also <https://www.centreforsocialjustice.org.uk/core/wp-content/uploads/2019/03/a-review-of-the-family-test-2.pdf>

<sup>252</sup> The full title is United Kingdom Treasury's Green Book on Appraisal and Evaluation in Central Government.

<sup>253</sup> <https://www.bl.uk/britishlibrary/~media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf>

<sup>254</sup> HM Treasury, 2018, cited in [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>255</sup> <https://www.bbc.co.uk/news/business-55022162>

<sup>256</sup> <https://www.carnegieuktrust.org.uk/blog/the-wales-we-want/>. See also <https://gov.wales/wellbeing-wales-2020-html>

<sup>257</sup> <https://futuregenerations.wales/work/preventative-spend/>

## Summary of lessons

When we look at what other countries are doing, a few patterns emerge that offer useful suggestions for Scotland. No single country is already deploying all of them, presenting Scotland with an opportunity to go beyond current leading practice. This would entail being mindful that:

- It is necessary to set out a **high-level mission or vision**, underpinned by wellbeing measures and metrics. This would involve both trade-offs and synergies.<sup>258</sup> It would highlight what expenditure needs to achieve and bring into the frame various aspects of people's lived experience that matter to their wellbeing and are often downplayed in traditional analyses.<sup>259</sup> **It would also show the importance of how wellbeing outcomes are distributed between individuals or groups**; again, this would be a move away from simply considering the distribution of income or aggregate outcomes such as the economy writ large.<sup>260</sup>
- Such wellbeing frameworks implicitly ask what the purpose of the economy is and what 'development' entails: **moving towards a recognition that the economy is in service of wellbeing goals, not a goal in and of itself**. They place an explicit focus on the goal rather than relying on assumptions that economic objectives will automatically translate to desired outcomes.
- These frameworks need to **encompass environmental considerations in order to be truly multidimensional and so as not to compromise the wellbeing of people around the world and that of future generations**. This in turn requires the budget to enhance **environmental assets** for the future, rather than depreciating them (New Zealand's LSF, for example, is explicit about the resources needed to sustain wellbeing over time<sup>261</sup>).
- **Public involvement** – especially for hitherto marginalised groups and those whose wellbeing needs particular attention – in developing this framework matters in and of itself (since wellbeing is about agency). It also matters for the legitimacy and mandate of the framework (including the need to galvanise cross-party support). Clear communication and presentation of material alongside sufficiently resourced channels will facilitate richer public engagement.
- **Mapping and regularly reporting** on the current state of affairs is vital. Measuring performance against a dashboard of wellbeing goals and indicators offers a picture of the extent to which the government's policy efforts (and associated budgets) are leading to enhanced wellbeing.<sup>262</sup> Performance needs to be comprehensively **disaggregated** and then used to inform policy responses that attend to inadequate outcomes.
- Understanding how **spending** relates to targets is helpful (for example, by tagging), but far from sufficient. It also risks diverting attention from wider changes and implying that wellbeing is just about the amount spent on certain programmes.

<sup>258</sup> See, for example, [https://d1ssu070pg2v9i.cloudfront.net/pe/carnegie\\_uk\\_trust/2020/08/05161334/Carnegie-UK-Trust-response-to-Finance-and-Constitution-Committee-pre-Budget-2021-22-scrutiny.pdf](https://d1ssu070pg2v9i.cloudfront.net/pe/carnegie_uk_trust/2020/08/05161334/Carnegie-UK-Trust-response-to-Finance-and-Constitution-Committee-pre-Budget-2021-22-scrutiny.pdf)

<sup>259</sup> <sup>260</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>261</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>262</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

- Nor is setting **targets** sufficient: wellbeing budgeting needs to go beyond mapping, beyond tagging and beyond targeting, and move to **aligning spend and actions through systems-wide evidence-based theories of change that translate the metrics and targets to policies and actions.**
- The **entire budget process** needs to be subject to this agenda (including participation): planning, development, implementation and evaluation.
- **Comprehensive spending reviews** are an opportunity to go beyond looking only at marginal additional spend in order to embed wellbeing goals across the whole budget. In the meantime, however, additional wellbeing spend can be used to experiment and signal direction of travel.
- **Ministerial responsibility and accountability** for both reporting and outcomes will mean the agenda is built in rather than bolted on. It will bring the efforts of all relevant agencies to bear on delivering wellbeing outcomes. Parliamentary oversight (including bringing in feedback from stakeholders and the wider public) is important. Government **auditors** can help by offering quality assurance and independent auditing, with many countries extending this role to performance auditing.<sup>263</sup>
- Enshrining the vision, reporting schedule, delivery mechanisms and plans for reviews and updates in **legislation means they are ‘hard-wired’ into government processes**, so that the relevant roles are clearly understood and more likely to endure through a change of government.
- **Sustained championship and strong strategic push** are necessary to drive attention, take-up and understanding of the importance of the agenda, and maintain commitment.<sup>264</sup> This could take the form of political leadership, but would be more sustainable if implemented via strong agency structures or dedicated portfolios: an institutional ‘home’, essentially. An independent (and politically neutral) and sufficiently resourced watchdog function can ensure regular reporting, undertake additional research, hold governments to account and maintain relationships with key stakeholders, including the media.<sup>265</sup>
- Officials across government will need **support, guidelines, tools and training** to take on board the new goals, to adopt new ways of working, to use new analytical processes and to align their activities with the wellbeing goals.
- **Cross-departmental work is essential** – wellbeing issues do not align neatly with government silos nor pertain to a single sector. For example, New Zealand’s work to address mental health and addiction problems is not confined to its health system, but also involves justice and education stakeholders.<sup>266</sup> Creating structures to enable this is crucial: for example, New Zealand changed its *State Sector Act* to enable more collaborative working within its civil service, while in the case of gender budgeting, half of the OECD countries that have implemented it have a dedicated interagency working group.<sup>267</sup> Aligning departmental incentives (including long-term spending commitments) to collaborative efforts will also help change practices, but a relatively small civil service might make collaboration easier.
- Finally, this work is difficult and **will take time**. Building on what is already going well will make the changes easier.

<sup>263</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>264</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf) and <http://www.oecd.org/social/family/child-well-being/OECD-WISE-Webinar-Children-Post-Covid19-Decade-Oct2020.pdf>

<sup>265</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>266</sup> <https://www.milbank.org/quarterly/articles/what-does-a-wellbeing-budget-mean-for-health-and-health-care/>

<sup>267</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>





## Current budget process

*Taking a wellbeing approach to the budget therefore means prioritising spend which delivers on multiple outcomes across the NPF, and focuses on improving opportunities for all. It also means attending to the conditions that are required to ensure wellbeing into the future, and for future generations, not only for the present.*

– Scottish Government <sup>268</sup>

In the 2020–21 budget, Scotland’s ‘devolved total managed expenditure’ came to £49.3 billion.<sup>269</sup> The budget amount includes a block grant allocated by HM Treasury according to the Barnett formula, reduced to reflect estimated revenue foregone by the UK Government from taxes devolved to Scotland through the *Scotland Act 2012* and the *Scotland Act 2016*.<sup>270</sup> The forecast revenues from those devolved taxes themselves are then included in the budget amount. To inform budget discussions, the Scottish Government publishes a Medium Term Financial Strategy (MTFS)<sup>271</sup> and a Fiscal Framework Outturn Report.<sup>272</sup>

Devolution of certain taxes (most recently as a result of the *Scotland Act 2016*, based on the Smith Commission recommendations) means that the Scottish Government can raise money, with around 40 per cent of the 2020–21 Scottish budget coming from revenue raised using powers fully or partially devolved to the Scottish Parliament.<sup>273</sup> These include non-savings, non-divided Income Tax for Scottish taxpayers; the Land and Buildings Transaction Tax (which replaced Stamp Duty Land Tax in Scotland); the Scottish Landfill Tax; and Non-Domestic Rates, which have been fully devolved since the *Scotland Act 1998*.<sup>274</sup> Further changes are

<sup>268</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

<sup>269</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/2/>

<sup>270</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/2/> and <https://www.gov.scot/publications/fiscal-framework-factsheet/>

<sup>271</sup> The Medium Term Financial Strategy (MTFS) sets out expected financial plans and projects for the next five years. It routinely follows the UK’s Spring Statement. See [http://www.parliament.scot/S5\\_Finance/General%20Documents/Budget\\_guidance\\_final.pdf](http://www.parliament.scot/S5_Finance/General%20Documents/Budget_guidance_final.pdf).

Due to the volatility resulting from, and the resources being deployed in response to, COVID-19 and changes in the timing of the UK Government Budget, it was agreed that no MTFS or updated Scottish Fiscal Commission (SFC) economic and fiscal forecasts would be published in spring 2020, and that the MTFS would exceptionally be published alongside the 2021–22 budget in January 2021.

[https://www.parliament.scot/S5\\_Finance/General%20Documents/Guidance.pdf](https://www.parliament.scot/S5_Finance/General%20Documents/Guidance.pdf)

The 2021 MTFS is here: <https://www.gov.scot/publications/scotlands-fiscal-outlook-scottish-governments-medium-term-financial-strategy/>

<sup>272</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/annual-budget-and-accountability/annual-budgeting-process/>

<sup>273</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/3/>

<sup>274</sup> <https://www.gov.scot/publications/fiscal-framework-factsheet/> and <https://www.gov.scot/publications/scottish-budget-2020-21/pages/3/>

expected when the Scottish and UK Governments agree on arrangements for the assignment of a portion of Scottish VAT revenue, devolution of the Aggregates Levy and a resolution of the State Aid issues which have so far prevented implementation of an Air Departure Tax to replace Air Passenger Duty in Scotland. These changes mean ‘a greater share of the Scottish budget will in future be funded directly by Scottish tax revenue and the budget will be more closely linked to the Scottish economy than before’.<sup>275</sup> As discussed earlier, the new settlement also brought in selected social security powers.<sup>276</sup> Soon after receiving these new powers, the Scottish Government introduced changes (such as a new five-band tax structure), which it says are ‘progressive ... [with additional revenue] raised entirely from taxpayers in the top half of the income distribution’.<sup>277</sup>

Borrowing is only allowed for budgetary reconciliations and capital spending. Ministers can borrow up to £450 million each year, within a £3 billion rolling total.<sup>278</sup> Treasury rules are similarly explicit on what is considered capital spending (namely physical capital, including transfers to local governments and public bodies for capital spending) vis-à-vis current (revenue) spending.<sup>279</sup> Current expenditure includes payments such as public sector wages and day-to-day costs of providing services such as health and education.<sup>280</sup> Money from the current account can be shifted into capital budgets, but not the other way around. Public bodies are often expected to find efficiency savings, which can be reinvested in the body that generates the saving.<sup>281</sup>

<sup>275</sup> [https://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB\\_16-88\\_The\\_Fiscal\\_Framework.pdf](https://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-88_The_Fiscal_Framework.pdf)

<sup>276</sup> These include Attendance Allowance; Carer’s Allowance; Disability Living Allowance; Personal Independence Payment; Industrial Injuries Disablement Allowance; Severe Disablement Allowance; Cold Weather Payment; Funeral Payment; Sure Start Maternity Grant; Winter Fuel Payment; Discretionary Housing Payments.

<sup>277</sup> <https://povertyinequality.scot/wp-content/uploads/2019/05/Poverty-and-Inequality-Commissions-response-to-the-Scottish-Budget.pdf>

<sup>278</sup> <https://www.gov.scot/publications/investing-jobs-capital-spending-review-framework-2021-22-2025-26/pages/3/> and <https://www.gov.scot/publications/scottish-budget-2020-21/pages/4/>

The Scottish Government has adopted the Treasury’s Green Book (see above), which sets out how economic analysis should be done and how additional considerations such as human rights implications, project management and monitoring and evaluation should be incorporated.<sup>282</sup> Ministers are expected to adhere to the principles of intergenerational fairness (so that future taxpayers do not bear the cost of spending that does not benefit them) and value for money for taxpayers.<sup>283</sup> The Scottish Public Finance Manual<sup>284</sup> lists the following Best Value characteristics: vision and leadership; governance and accountability; use of resources; partnership and collaborative working; working with communities; sustainability; and fairness and equality. Pre-expenditure assessments for proposals with significant resource implications are required: these need to clearly state objectives, explore alternative ways of delivering these objectives, show the estimated costs and benefits of various options and take into consideration relevant risks.<sup>285</sup>

<sup>279</sup> <sup>280</sup> [https://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

<sup>281</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/2/>

<sup>282</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/appraisal-and-evaluation/appraisal-and-evaluation>

<sup>283</sup> <https://www.gov.scot/publications/investing-jobs-capital-spending-review-framework-2021-22-2025-26/pages/5/>

<sup>284</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/best-value/best-value/>

<sup>285</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/appraisal-and-evaluation/appraisal-and-evaluation>

In 2017, the Budget Process Review Group made several recommendations for improving the budget process. These included taking a full year continuous approach; committees undertaking budget scrutiny and public engagement to produce pre-budget reports; more focus on long-term outcomes, including for equalities and linked to NPF outcomes; and an appreciation of the interdependent nature of policies.<sup>286</sup> It recognised the problems of short-term funding for public services.<sup>287</sup> The group also called for more accessible budget documents such as ‘info-graphics and citizens guides’.<sup>288</sup> All the recommendations were accepted by the Scottish Government and steps are being made to implement them – for example, the Scottish Government’s Public Finance Manual says that ‘the budgeting process is now a year round process involving consideration by the Parliament of indicative spending priorities [and] budgeting for outcomes’.<sup>289</sup>



<sup>286</sup> [https://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf) and [https://www.parliament.scot/S5\\_Finance/General%20Documents/20180517WA\\_with\\_SG.pdf](https://www.parliament.scot/S5_Finance/General%20Documents/20180517WA_with_SG.pdf)

<sup>287</sup> <sup>288</sup> [https://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

<sup>289</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/annual-budget-and-accountability/annual-budgeting-process/>

Making sense of the budget process has been challenging – documentation is either scant or voluminous. It is rarely presented in easy-to-understand formats. So our understanding of the budget process is only as good an understanding as it has been possible to glean, and it makes no claim to being definitive. The following elements and characteristics seem relevant:

- While it is an evolving process that varies year on year, crafting the budget is largely collaborative at ministerial and official level, with strong leadership from the First Minister and regular input from the Permanent Secretary and directors-general.
- Formulation of the Programme for Government (PfG) takes place each summer with input and requests from various directorates and taking account of manifesto commitments.
- The budget is then developed during the autumn with specific costings for PfG commitments; the process is thus contingent on the analysis and agendas that inform the PfG, with some degree of ‘horse trading’ as projects jostle for funding. The timing of the budget does shift if the UK timetable changes, with Scotland having to either wait to know the size of its block grant or proceeding on the basis of an estimate.
- The budget is run by the Director-General Scottish Exchequer’s team, who estimate available money during the process in light of both inflows and recurring spending commitments (particularly staff costs) and inflationary uplifts (which mean the budget does not start from a blank slate).

- Many years of austerity means that the Scottish budget for 2020–21 was in real terms slightly lower than the budget for 2010–11. This has led to pent-up demand and the challenge of balancing existing commitments with emerging costs. The Scottish share of additional UK funding to meet the immediate costs of the pandemic has changed this headline picture (the 2021–22 budget saw a rise), but the surge in demand resulting from the pandemic continues to accentuate the imbalance. Even against this backdrop, it is likely that political heat will be generated if any budget lines are reduced, with ministers often showing strong attachment to existing projects in their areas.
- There is some reference to the NPF, and budget papers make a link to NPF outcomes. For example, the National Outcomes that each portfolio supports are highlighted in brief narratives. The 2020–21 budget stated that portfolios were asked ‘to set out more detail on the National Outcomes they contribute to, and how their priorities progress these National Outcomes, with evidence where available ... A template structure and central guidance was used to encourage consistency in approach.’<sup>290</sup> Bodies that the government sponsors (such as Nature Scot) are required to align their work programmes with NPF outcomes and report on how they do so.<sup>291</sup>
- During COVID-19, teams have reported the impact of the pandemic on outcomes (recently published as ‘Scotland’s Wellbeing: The Impact of COVID-19’<sup>292</sup>). These reports have been shared with cabinet secretaries as part of early budget discussions.
- Guidance exists for policy development and associated spending, with six questions to ask around what outcome is being focused on. Specifically, these questions concern knowledge of existing inequalities; how budget decisions will impact these inequalities; how budget decisions will contribute to the realisation of human rights; whether the budget could be used differently to better address existing inequalities and advance human rights; and how impacts will be evaluated.<sup>293</sup> Recently, the Analytical Unit of the Enterprise and Skills Strategic Board has developed a performance framework, which will inform how Scotland compares with international peers on productivity, equality, wellbeing and sustainability, and is said to be consistent with the National Performance Framework.<sup>294</sup> The government – and all public authorities – are also subject to the Public Sector Equality Duty, which is intended to eliminate discrimination and harassment, and advance equality and good relations ‘between persons who share a relevant protected characteristic and persons who do not’.<sup>295</sup> For example, Fairer Scotland Duty assessments apply to substantial Scottish Enterprise projects to take into account the needs of socio-economically disadvantaged groups.<sup>296</sup>

<sup>290</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

<sup>291</sup> [https://www.parliament.scot/S5\\_Finance/General%20Documents/20180517WA\\_with\\_SG.pdf](https://www.parliament.scot/S5_Finance/General%20Documents/20180517WA_with_SG.pdf)

<sup>292</sup> <https://nationalperformance.gov.scot/scotlands-wellbeing-impact-covid-19>

<sup>293</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

<sup>294</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/5/>

<sup>295</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/2/> and <https://wbg.org.uk/wp-content/uploads/2019/10/EIA-2019.pdf>

<sup>296</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/10/>

- The Scottish budget is subject to the *Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012*. In 2018, the Fairer Scotland Duty (previously often referred to as the ‘Socio-Economic Duty’) came into force. This required that when making strategic decisions ‘certain public authorities ... actively consider how they can reduce inequalities of outcome caused by socio-economic disadvantage’.<sup>297</sup> The Scottish Government explains that considering inequality at all stages of policy development is complex and needs to be accompanied by monitoring of the current situation to ‘identify the challenges that require a policy response, and continues into the shaping and development of policy, to budget allocation, to implementation and spend and then to a policy evaluation to clarify “what difference did the spend make?”’<sup>298</sup>
- The Equality and Fairer Scotland budget impact statement accompanies the budget, setting out how certain groups and socio-economic equality will be impacted by the proposed budget allocations – in other words, it is published after the budget has been developed. The 2019–20 budget was the first ‘to include detailed information on child poverty and socio-economic disadvantage’.<sup>299</sup>
- Equality impact assessments (EQIAs) are designed to show how changes to policies or practices impact the needs of people sharing protected characteristics. Proposals need to be reshaped to avoid or prevent negative impact.<sup>300</sup> The Scottish Government is promoting an animated resource called Mountains for All to its civil servants that explains what good EQIA practice entails.<sup>301</sup>
- Committees undertake some scrutiny of the proposed budget.<sup>302</sup> This happens in the pre-budget stage when they take evidence from invited organisations (including service users) and then publish pre-budget reports that detail their views about the delivery, impact and funding of existing priorities.<sup>303</sup> Pre-budget reports are debated in parliament, with the relevant minister responding.<sup>304</sup> There is then committee scrutiny of the subsequent budget. Committee scrutiny is expected to include how proposed spending in their subject area attends to climate change issues and how the actions described in the budget will help them to meet the climate change targets.<sup>305</sup>
- In addition to committee assessment, the audit process assesses whether public money is being used effectively to improve outcomes.<sup>306</sup>

<sup>297</sup> <https://spice-spotlight.scot/2018/04/03/the-fairer-scotland-duty/>

<sup>298</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

<sup>299</sup> <https://povertyinequality.scot/wp-content/uploads/2019/05/Poverty-and-Inequality-Commissions-response-to-the-Scottish-Budget.pdf>

<sup>300</sup><sup>301</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

<sup>302</sup> <https://www.gov.scot/publications/scottish-budget-2020-21/pages/5/>

<sup>303</sup> [http://www.parliament.scot/S5\\_Finance/General%20Documents/Budget\\_guidance\\_final.pdf](http://www.parliament.scot/S5_Finance/General%20Documents/Budget_guidance_final.pdf) and [https://www.parliament.scot/S5\\_Finance/General%20Documents/20180517WA\\_with\\_SG.pdf](https://www.parliament.scot/S5_Finance/General%20Documents/20180517WA_with_SG.pdf)

<sup>304</sup> <sup>305</sup> [http://www.parliament.scot/S5\\_Finance/General%20Documents/Budget\\_guidance\\_final.pdf](http://www.parliament.scot/S5_Finance/General%20Documents/Budget_guidance_final.pdf)

<sup>306</sup> [https://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)

## Much to build on

There is much cause for optimism given where Scotland currently stands on this agenda. There are established goals, including child poverty targets and the NPF outcomes. These constitute a strong policy, legislative and financial framework that is already in place. Of course, arguments can be made that both the child poverty and NPF targets can be improved or refined, but they exist, have cross-party support and can be harnessed for bolder budgeting. The recognition in Scotland that poverty needs to be reduced and inequalities tackled more generally also provides a favourable context (such agreement was important in other countries such as New Zealand). The government reports that there is work 'underway to explore the cumulative impact of child poverty policies and corresponding budgets as well as to understand how systems of policies interact and impact from the perspective of people with lived experience of poverty.'<sup>307</sup> The fact that substantial funds are deployed to try and ameliorate child poverty (for example free school meals and child poverty payments) demonstrates that when there is sufficient political will, funds can be found.

Underpinning the NPF are numerous frameworks and processes. For example, the Best Value characteristics listed in the Scottish Public Finance Manual (set out above)<sup>308</sup> may not be explicitly linked to the NPF outcomes, but they are clearly aligned. There are also some examples of non-monetary goals taking precedence – the Borders Railway has been mentioned as an example where a traditional cost-benefit analysis was trumped by broader criteria. Individual policies that directly apply to children (such as the Scottish Child Payment) are required to undergo Children's Rights and Wellbeing Impact Assessments, which require consultation with children.<sup>309</sup> Recently, COVID-19 also showed that some of these frameworks and targets could be rejigged to enable flexibility when necessary (for example, the suspension of the duty regarding hours of childcare provision so local authorities could spend the money elsewhere). Procurement teams are also working to support living wages and better environmental standards.

The government describes the budget as aiming to 'target spend over time to eliminate discrimination, advance equality of opportunity, foster good relations and embed human rights ... [including reducing] socio-economic disadvantage (low income or wealth; deprivation in area; material resources or background)'.<sup>310</sup> It has been reported that senior government staff recognise the need to work backwards from targets and goals, rather than being input-led. More generally, it seems that amongst senior government officials there is a genuine intention to improve the budget process and to work towards a substantive outcomes approach.

<sup>307</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/3/>

<sup>308</sup> <https://www.gov.scot/publications/scottish-public-finance-manual/best-value/best-value/>

<sup>309</sup> <https://www.gov.scot/publications/childrens-rights-wellbeing-impact-assessments-crwia-guidance/>

<sup>310</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/2/>

This outcomes focus is underpinned by efforts for more cross-directorate collaboration. There are cross-ministerial groups, directors groups, policy circles and so on. Health and social care offers some useful examples of joint working and even pooled budgets. The justice and environment directorates also offer examples, such as drug rehabilitation work operating in partnership with justice, health and communities portfolios. Interconnectedness is implicitly recognised by the calls to action of the short-life Social Renewal Advisory Board's report, which seek to tackle the interlinked structural inequalities faced in Scotland. The 2020–21 budget's Equality and Fairer Scotland statement demonstrates the justice portfolio's understanding of the systemic nature of the causes of crime:

*There are significant interdependencies within the justice portfolio budget, with equalities analysis of one budget line in isolation often not possible without reference to the others ... [but this makes] ascribing key equalities outcomes to one budget line in particular extremely difficult and necessitates the need for key portfolio policies to be considered (and delivered) across multiple budget lines, and with the input of numerous justice partners. The Scottish Government is facilitating this approach via the Justice Board and Justice Systems Planning Group.<sup>311</sup>*

The Scottish Government itself is also relatively open and accessible, compared with other jurisdictions. This, however, does not mean there is enough participation, that it is embedded or that it is balanced. The next section shall explore this and other areas where there is room for improvement.

<sup>311</sup> <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/pages/13/>

<sup>312</sup> Evidence to the Finance and Constitution Committee: <https://www.parliament.scot/parliamentarybusiness/report.aspx?r=12932&mode=pdf>

<sup>313</sup> For example, the 2021-22 budget does take on board advice from the Equality Budget Advisory Group with the Equality and Fairer Scotland statement being shorter, more comprehensive and including a useful summary (although the summary is hard to find on the website, located as an annex to the main document).

## More to do

*The intention is strong and the political will is there, but progress in shifting public services to delivering on those outcomes has been slow. It is the slow, stilted nature of the change that concerns us ... people point to the budget process as the stumbling block to shifting to a larger-scale vision on national wellbeing.*

– Jennifer Wallace<sup>312</sup>

The Scottish budget process is better than many others and getting better.<sup>313</sup> But it is still not sequenced as smartly as it could be; it is not coherent in terms of the mechanisms underpinning it and linking it to outcomes; it is not easy to understand or to influence; it does not encourage more joined up work and going beyond a service mindset; and it does not hone in on root causes. For example:

- Despite the various instructions, guidance and frameworks, the NPF does not yet permeate every review of progress nor shape all spending allocations. Outcomes seem to be considered after the key architecture of the budget has been established, rather than being used to inform it.<sup>314</sup> While there have been some efforts to address this (not least in the 2021-22 budget) and while committees do look at NPF outcomes in their budget considerations, this can be selective and although they are often relevant to child wellbeing, it is hard to discern a coherence or strategy behind the areas focused on.<sup>315</sup> Even the PfG – and so also the budget – does not seem to start with the NPF, let alone from an assessment of progress against NPF outcomes. Nor does the *Child Poverty Act* seem to be linked to the budget in any comprehensive way. Analysis of current outcomes does not feature explicitly at the front of the budget process and hence do not seem to inform the PfG and budget. Budget documents need to begin with: ‘the goal is the NPF and child poverty targets, the current situation is XYZ and here’s where and how the budget is going to help improve on this’.

<sup>314</sup> Jennifer Wallace's evidence to the Finance and Constitution Committee: <https://www.parliament.scot/parliamentarybusiness/report.aspx?r=12932&mode=pdf>

<sup>315</sup> Topics have included preventative spend, climate change, housing, equalities, and the child poverty payment.

- There are also multiple frameworks, performance management, tools and accountability mechanisms that officials need to attend to which creates time pressures, overlap and conflict, if not confusion.<sup>316</sup> Some are seen as a hindrance or just used as a ‘tick-box’ exercise. Some civil servants feel they lack the skills and training to undertake effective equality assessments, noting that respective assessments are often hard to undertake with rigour and there is insufficient capacity or time to do so.
- There is also a critique that despite good intentions, in reality the demands of civil servants’ daily work mitigate against collaboration. Pressure to make savings while delivering policy commitments can mean directorates feel in competition with each other and implicit demarcation generates a lack of accountability for higher level priorities. Hesitation in terms of bold actions is reinforced by political discourse in Scotland that often frames any cuts to a budget as automatically a bad thing (perhaps even if demand for a service has been reduced by upstream changes).
- The government’s openness in general does not sufficiently apply to the budget<sup>317</sup> – where children’s voices are conspicuous by their absence. Public participation is certainly not the starting point for the budget process, meaning knowledge and expertise of actors outside government are not utilised as much as they could be.<sup>318</sup>
- Scotland is not short of discussion about prevention. Yet much of the work touted as supporting children sits in the intervention terrain in the form of services to help children cope with and hopefully overcome current circumstances. There are admittedly some constitutional limits to what the Scottish Government can do, but there is also more that can be done with current powers that can drive systemic change. There is no committee driving the overall agenda, and while there is a narrative of how the budget links to improved outcomes, the short-term nature of the process works against this: annual budget processes risk reinforcing a short-term mentality where exciting projects are more amenable to being taken up rather than the longer-term task of grappling with root causes and working towards the NPF goals and child poverty targets.<sup>319</sup>

<sup>316</sup> See, for example, the discussion in [https://d1ssu070pg2v9i.cloudfront.net/pex/carnegie\\_uk\\_trust/2020/08/05161334/Carnegie-UK-Trust-response-to-Finance-and-Constitution-Committee-pre-Budget-2021-22-scrutiny.pdf](https://d1ssu070pg2v9i.cloudfront.net/pex/carnegie_uk_trust/2020/08/05161334/Carnegie-UK-Trust-response-to-Finance-and-Constitution-Committee-pre-Budget-2021-22-scrutiny.pdf)

<sup>317</sup> <https://www.scottishhumanrights.com/media/2096/shrc-equalities-and-human-rights-committee-pre-budget-scrutiny-2021-22.pdf>

<sup>318</sup> Jennifer Wallace’s evidence to the Finance and Constitution Committee: <https://www.parliament.scot/parliamentarybusiness/report.aspx?r=12932&mode=pdf>

<sup>319</sup> See, for example, [https://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf)



# BEING BOLDER: FUNDAMENTALS OF A WELLBEING BUDGET FOR CHILDREN

*The goal and objective of all economic policy should be collective wellbeing... Delivering the outcomes set out in the NPF should be at the centre of how we allocate and spend resources.*

*- Kate Forbes <sup>320</sup>*



EMBARGOED TO 18TH NOV 2021

<sup>320</sup> <https://www.carnegieuktrust.org.uk/blog/wellbeing-at-the-centre-of-scotlands-progress/>

This section takes the above conclusions about where the budget process needs to be improved and lessons from around the world, and distils some core principles (fundamentals) for the Scottish budget. This is the ‘what’ of a wellbeing budget for children. The following section then looks at how these might be translated into practical changes. Both the fundamentals and the practical changes suggested here reinforce many of the ideas already being called for by groups such as the NACG, EBAG, SWBG, SHRC, Scotland’s International Development Alliance, Oxfam Scotland and the David Hume Institute, and others. The strong commonality in the actions such groups are calling for should leave policymakers in no doubt as to the necessity of such changes.

### The fundamentals of bolder budgets

#### Outcomes-orientated

Budgets are not set on the basis of departments or services but on the basis of the outcomes that they seek to support.

#### Rights-based

Resources need to be deployed first to ensure that minimum essential levels are achieved **for all**, even if it means shifting resources across outcome areas.

#### Long-term and upstream

Outcomes take many years to materialise, so budgets need to be considered in this context and policymakers should take decisions ‘as if they mean to stay’, rather than confining themselves to projects within one parliamentary term.

#### Preventative

The budget should support action that stops problems emerging in the first place –including mechanisms for addressing the potential harm caused to future generations by activities.

#### Precautionary

The precautionary principle asks us to consider whether on balance we know enough to prioritise the spend, rather than requiring perfect information.

#### Participatory

Children and families should be engaged throughout the whole budget process on what matters to them and on what would make a difference to them.

## Holistic and human

While children have distinct rights and their wellbeing matters in and of itself, the extent to which their rights are realised and their wellbeing enhanced cannot be separated from the context in which they live. Thus, interventions that focus too narrowly on the child alone or target efforts towards them in isolation – without nurturing and supporting the people around them or addressing the circumstances in which they live – are unlikely to lead to sustained change. As Children First explains, it is necessary ‘to look at all the pieces on the chessboard and not just focus on each piece in isolation. We cannot improve the lives of all children in Scotland without also addressing the needs of their families.’<sup>321</sup> Appreciating this means being prepared to support spending and efforts that may not necessarily be focused immediately on children, even if they are the ultimate beneficiaries, and understanding that services targeting children alone are likely to be downstream. Family support might be more upstream – but the macroeconomy is the location of many of the root causes that a bold wellbeing budget needs to attend to.

**Wellbeing budgets need to focus on the web of relationships necessary to support children.** This whole-system approach encompasses **support for families in a way that recognises the array of factors that shape families’ scope to thrive.** This means targeting risk factors that society is responsible for (the preconditions of wellbeing), rather than simply targeting individual children or their families. Specifically, when families lack financial resources or have other support needs, a dual approach is required:<sup>322</sup>

1. Attending to this in an immediate sense (which needs to be done from the perspective of what each family needs rather than what commissioners want to deliver); and
2. Looking to the wider structures that create and enforce inequalities of wealth and income (and other injustices) that harm children’s wellbeing.

## Outcomes-orientated

**Focus on and accountability for outcomes is about end results** (often at a societal scale), as opposed to the service or spending in and of itself.<sup>323</sup> Non-financial goals thus inform budget decisions in outcome budgeting.<sup>324</sup> Outcome budgeting can be performance budgeting or priority budgeting. The former is more common; it looks at the desired programme results and shapes spending accordingly. The latter moves resources to align with key priorities set out for the whole of government, focusing on outcomes for wider populations from the beginning.<sup>325</sup> This will compel collaboration across departments, as outcomes are rarely the result of a single action or department in isolation. It can equally enable exploration of multiple benefits from those policies that deliver multiple outcomes. It requires **broader, systemic consideration** when projects and programmes are appraised and progress is measured, with impact explained in terms of the outcomes that are sought.<sup>326</sup> It also demands a preparedness to wind up those projects that do not deliver on the key priorities (and cannot be justified on some other grounds).

<sup>321</sup> <https://www.children1st.org.uk/who-we-are/news/blog/poverty-and-adverse-childhood-experiences-aces/>

<sup>322</sup> See, for example, <https://hopefulchildhoods.wordpress.com/>

<sup>323</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>324</sup> <https://www.pwc.com.au/consulting/assets/publications/pwc-consulting-outcome-based-budgeting.pdf> and <https://www.treasury.nsw.gov.au/sites/default/files/2018-12/TPP18-09%20Outcome%20Budgeting.pdf>

<sup>325</sup> See, for example, [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf); <https://www.granthornton.co.uk/insights/all-about-the-outcomes-based-budgeting/>; and <https://www.treasury.nsw.gov.au/sites/default/files/2018-12/TPP18-09%20Outcome%20Budgeting.pdf>

<sup>326</sup> <https://www.treasury.nsw.gov.au/index.php/budget-financial-management/reform/outcome-budgeting>

## Rights-based

Taking a rights-based approach to budgeting has implications for both budget processes and budget orientation.<sup>327</sup> The goals of a budget must serve to uphold and realise human rights, including those of women and children. Doing so, requires accountability, transparency, and the participation of rights holders in Scotland.<sup>328</sup> Public resources are a key tool for realising rights: how money is raised, allocated and spent matters for human rights. Funds must be raised (generated) and deployed (allocated/spent) in a manner which ensures a minimum level of rights<sup>329</sup> is met, whilst also being progressively realised over time (Article 4 of the UNCRC, for example, speaks to maximum use of resources). Moreover, once a level has been met, this must be sustained (the obligation of non-retrogression). Particularly in times of crises rights must take centre stage, with society's most vulnerable protected.<sup>330</sup> Article 18 of the UNCRC speaks to the role of the state in supporting parents and carers raise children, with other Articles covering standards of living, health, and education.<sup>331</sup>

**With Scotland's incorporation of the UNCRC<sup>332</sup>, development and approval of budgets will have to consider the best interests of children** (see, for example, General Comment 19<sup>333</sup> which speaks to the importance of budgets for children's rights). Delivering on this necessitates impact assessments before and after budget allocation and expenditure to ascertain current status (see discussion of CRWIA above); how spending will impact different groups of children; how much money is needed to realise their rights; and what further steps should be taken.<sup>334</sup>

A children's rights-based budget also needs to have **authentic opportunities for children's participation** across all stages of the budget, with decisions being transparent and decision makers accountable. In the UNCRC, Article 12 'requires adults to actively seek children's views on issues of importance to their lives, and to take these views seriously...children's participation rights are a fundamental and inseparable aspect of the UNCRC'<sup>335</sup> – General Comment 12<sup>336</sup> then expands on participation of children and their right to be heard.

<sup>327</sup> <https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf> and <https://www.scottishhumanrights.com/media/1903/hrbw-collected-briefing-papers-vfinal.pdf>

<sup>328</sup> <https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf>; [https://www.scottishhumanrights.com/media/1409/shrc\\_hrba\\_leaflet.pdf](https://www.scottishhumanrights.com/media/1409/shrc_hrba_leaflet.pdf); and <https://www.scottishhumanrights.com/media/1903/hrbw-collected-briefing-papers-vfinal.pdf>

<sup>329</sup> Of civil, political, economic, social and cultural rights.

<sup>330</sup> See General Comment No. 5 (2003), General Measures of implementation of the Convention on the Rights of the Child (<https://cypcs.org.uk/rights/uncrc/interpreting-the-uncrc/>).

<sup>331</sup> See for further explanation: [https://www.childrenscommissioner.gov.uk/wp-content/uploads/2017/07/A\\_Child\\_Rights\\_Impact\\_Assessment\\_of\\_Budget\\_Decisions-1.pdf](https://www.childrenscommissioner.gov.uk/wp-content/uploads/2017/07/A_Child_Rights_Impact_Assessment_of_Budget_Decisions-1.pdf)

<sup>332</sup> The legislation incorporating the United Nations Convention on the Rights of the Child (UNCRC) into Scots law obliges public authorities –including Scottish ministers –to respect children's rights. There will be a duty not to act counter to the Convention and the scope for children (and representatives acting on their behalf, such as the Children and Young People's Commissioner) to challenge public authorities in court for not upholding these rights. <https://www.scottishlegal.com/article/incorporation-of-uncrc-into-scots-law-to-be-considered-at-holyrood>

<sup>333</sup> <https://cypcs.org.uk/rights/uncrc/interpreting-the-uncrc/>

<sup>334</sup> <https://www.scottishhumanrights.com/media/2096/shrc-equalities-and-human-rights-committee-pre-budget-scrutiny-2021-22.pdf>; [https://resourcecentre.savethechildren.net/node/10122/pdf/gc\\_iic\\_childfriendlyversion\\_english.pdf](https://resourcecentre.savethechildren.net/node/10122/pdf/gc_iic_childfriendlyversion_english.pdf); [https://www.childrenscommissioner.gov.uk/wp-content/uploads/2017/07/A\\_Child\\_Rights\\_Impact\\_Assessment\\_of\\_Budget\\_Decisions-1.pdf](https://www.childrenscommissioner.gov.uk/wp-content/uploads/2017/07/A_Child_Rights_Impact_Assessment_of_Budget_Decisions-1.pdf); and <https://childhub.org/sites/default/files/library/attachments/child-frienly-version-of-gc-no-19-final-eng.pdf>

<sup>335</sup> <https://link.springer.com/article/10.1007/s12187-018-9574-z>

<sup>336</sup> <https://cypcs.org.uk/rights/uncrc/interpreting-the-uncrc/>

## Long-term and upstream

As wellbeing is affected by long-term systemic challenges, it is not sufficient to address wellbeing deficits with injections of short-term funding nor to expect outcomes to be attained immediately. A wellbeing budget for children needs to drive long-term change (rather than simply correcting problems). **Policymakers should take decisions ‘as if they mean to stay’**: they should invest in longer-term changes, rather than confining themselves to short-term projects within one parliamentary term. This means that **budgets need to be recast as multiyear processes**, rather than singular annual events. Budget scrutiny (including by parliamentary committees) also needs to encompass longer-term trends when assessing outcomes.<sup>337</sup> This already happens in capital budgets, which operate with a longer-term perspective and investment mindset.<sup>338</sup>

A bold wellbeing budget will also shift the balance from interventions (where the onus for change often lands on individuals or families) towards **actions, support mechanisms and structural changes that lower risks in the first place**. As Monique Bégin (member of the WHO Commission on Social Determinants of Health) asks, ‘What good does it do to treat people’s illnesses, to then send them back to the conditions that made them sick?’<sup>339</sup> Taking this on board means going beyond a treatment and service-led paradigm and considering the wider socio-economic and political conditions that constitute barriers to thriving (for example, not just treating mental ill health, but looking upstream to the causes and taking action there). This necessitates a conversation that is often lacking in Scotland: about power and ownership and why wealth accrues where it does, with **budgets being used to deliver greater equality of distribution**. This is about society collectively attending to circumstances that are beyond the control of any one child or family; and removing external stressors on the family that make it hard to sustain good relationships.

<sup>337</sup> [https://www.parliament.scot/S5\\_Finance/Reports/BPRG\\_-\\_Final\\_Report\\_30.06.17.pdf](https://www.parliament.scot/S5_Finance/Reports/BPRG_-_Final_Report_30.06.17.pdf) and <https://www.parliament.scot/Research%20briefings%20and%20fact%20sheets/SB10-57.pdf>

<sup>338</sup> [https://www.bl.uk/britishlibrary/~/\\_media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf](https://www.bl.uk/britishlibrary/~/_media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf)

<sup>339</sup> Cited in [https://thecanadianfacts.org/The\\_Canadian\\_Facts-2nd\\_ed.pdf](https://thecanadianfacts.org/The_Canadian_Facts-2nd_ed.pdf)

## Preventative

An upstream-focused budget is about **moving away from early intervention to early investment**. Preventing harm before it occurs entails a focus on whole systems and being able to offer support as early as possible, perhaps before a child is born or even conceived. This is much more ambitious than just coping with the consequences or even stopping things getting worse for at-risk groups: **primary rather than secondary or tertiary prevention**. Preventing harm can divert demand from reactive services, bring better value for government spending and reduce the need for funds to be deployed in efforts to cope with the consequences of avoidable harm.<sup>340</sup>

Prevention (and indeed a multidimensional wellbeing approach) is also about considering children around the world today and future generations everywhere.<sup>341</sup> This requires regenerating the environment today and for the future. This in turn means recognising that a fiscal budget needs to **operate within a science-determined carbon budget** that constitutes a real limit on consumption of the earth’s resources. **Budget processes need to consider Scotland’s true wealth and invest in activities that regenerate ecosystems**. As this report is limited in scope, we cannot elaborate on this process or its mechanics below, beyond stressing that the wellbeing of current and future generations (in Scotland and around the world) is strongly influenced by a healthy ecosystem (in Scotland and around the world). Indeed, the OECD has found that a wellbeing lens can help advance this focus by broadening the expected benefits to how people’s lives will be improved (for example, cleaner air, quality jobs, mobility), rather than climate mitigation often being viewed as a drain on GDP.<sup>342</sup>

<sup>340</sup> See <https://www.carereview.scot/wp-content/uploads/2020/02/Follow-the-money.pdf> for a mapped-out example of this in relation to children who interact with the care system in Scotland.

<sup>341</sup> <https://www.intdevalliance.scot/how-we-help/policy-and-advocacy/policy-coherence-sustainable-development>

<sup>342</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

## Precautionary

The benefits of many upstream changes that prevent harm being done are impossible to attribute to any single policy action or budget line. Rewarding a single actor for being responsible for cashable savings will likely be impossible.<sup>343</sup> The evidence base for supporting children in their earliest years and the extent to which this generates long-term benefits is **sufficiently sound to be acted upon, even if it is not specific enough to precisely attribute these benefits** to a single action. A report for the UK Government warned that policy ‘could get to a position where progress is halted in the quest for perfect data ... Central government needs to trust the accumulation of evidence that we do have’.<sup>344</sup> Policy setting and consequent budgets thus need to **take a precautionary approach** (like that often adopted in sustainable development fields).

Moreover, social outcomes do not easily fit in traditional economic practices and tools, so the **quantification and cost-benefit approaches that policy analysts often reach for need to be relaxed** as they can create a bias towards actions that deliver short-term, easily quantifiable (perhaps monetisable) benefits. Budget analysis needs to adopt theories of change that point to causal pathways based on the range of evidence available.

A **capital budget** perspective might aid such shift. Caroline Slocock suggests that the ‘key to unlocking investment in social infrastructure is to recognise that it is a driver for future prosperity and well-being, alongside other forms of investment’.<sup>345</sup> This mindset is already present in the capital budget allocations, where benefits well into the future are expected from investment today.

<sup>343</sup> [https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best\\_Preventative\\_Investments\\_For\\_Scotland\\_-\\_What\\_The\\_Evidence\\_And\\_Experts\\_Say\\_Dec\\_20141.pdf](https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best_Preventative_Investments_For_Scotland_-_What_The_Evidence_And_Experts_Say_Dec_20141.pdf); <https://www.oecd-ilibrary.org/docserver/d98eb8ed-en.pdf?expires=1602935980&id=id&accname=guest&checksum=E36BC02FD69C1BD75B162FA77307C6D0>; <http://www.niassembly.gov.uk/globalassets/documents/raise/publications/2011/finance-and-personnel/1011.pdf>; and <https://www.parliament.scot/Research%20briefings%20and%20fact%20sheets/SB10-57.pdf>

<sup>344</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf). See also the Health Inequalities Policy Review, cited in [https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best\\_Preventative\\_Investments\\_For\\_Scotland\\_-\\_What\\_The\\_Evidence\\_And\\_Experts\\_Say\\_Dec\\_20141.pdf](https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best_Preventative_Investments_For_Scotland_-_What_The_Evidence_And_Experts_Say_Dec_20141.pdf)

## Participatory

**Children and their families need to collaborate across the entire budget process** via a creative, inclusive mix of methods that welcomes the experiences and ideas of children and families. Particular effort needs to be made to elevate the voices of those who are often marginalised.<sup>346</sup> This not only matters for better decisions, but the agency generated from reversing disempowerment and not being at the mercy of remote systems is a positive contributor to wellbeing. As explained in General Comment 12 in the UNCRC, participation is also a fundamental tenet of rights-based budgeting.<sup>347</sup> This is reflected in the duty on ministers and public bodies to consult with children and young people under the *Children and Young People (Scotland) Act 2014* and in the CRWIA process.<sup>348</sup> Dialogue about the budget is also recommended by the OECD, which advocates ‘inclusive, participative and realistic debate on budgetary choices’.<sup>349</sup>

<sup>345</sup> <http://www.civilexchange.org.uk/wp-content/uploads/2018/06/Valuing-Social-Infrastructure-final.pdf>

<sup>346</sup> [https://onescotland.org/wp-content/uploads/2021/01/562006\\_SCT1120576152-002\\_NACWG.pdf](https://onescotland.org/wp-content/uploads/2021/01/562006_SCT1120576152-002_NACWG.pdf)

<sup>347</sup> <https://link.springer.com/article/10.1007/s12187-018-9574-z>

<sup>348</sup> <https://www.gov.scot/publications/childrens-rights-wellbeing-impact-assessments-crwia-guidance/> and <https://cpag.org.uk/sites/default/files/Child-Poverty-CP-Report-2018.pdf>

<sup>349</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

# PRACTICAL CHANGES NECESSITATED BY THESE FUNDAMENTALS

*What has to happen next for wellbeing to become the goal of government? We see developments in three areas as pivotal: measurement, methodology and government guidelines on policy analysis and appraisal.*

*- Paul Frijters et al.<sup>350</sup>*

<sup>350</sup> <https://www.cambridge.org/core/journals/behavioural-public-policy/article/abs/happy-choice-wellbeing-as-the-goal-of-government/ED3A4E384D726238CC2524932F868CBD>

This section seeks to translate some of the fundamentals just set out into changes in the mechanics of the Scottish budget and the dynamics that surround it, both the ‘hard and soft wiring’ of the process. It covers the goals of government, how decisions to deploy funds are taken, how these are resourced, what this means for government teams and how to increase and sustain momentum.

## The progression towards bolder budgets

### Set the ambition

Scotland has the opportunity to go beyond current leading practice in its approach to wellbeing budgeting, by putting the wellbeing of children at the heart of all its budgetary decisions.

### Hold a conversation with the public: around and within the budget-setting process

Budgets need to be reconnected to people’s lived experiences and the experience and knowledge of the children’s sector.

Politicians need to know that the public supports moving to a more transformative approach on children’s rights and wellbeing.

### Map the distribution of wellbeing

The first step to creating a wellbeing budget is to fully explore the data on the distribution of wellbeing.

A Wellbeing Distribution Map would go further than current analysis and be developed early enough in the budget and policy process to fully influence the direction of travel.

### Prepare Outcomes Forecasts

Policy development needs to be more clearly connected to the evidence on what would shift the dial on outcome indicators.

This analysis would encompass comparisons and trade-offs to be made across departments and outcome areas to support action with the highest likelihood of improving outcomes.

### Utilise a post-COVID-19 comprehensive spending review and the next iteration of the National Performance Framework to signal the start of a new approach to wellbeing budgeting

All spend proposals should be assessed on the basis of the evidence on likelihood of impact on children’s wellbeing.

All spend proposals should be classified as primary, secondary or tertiary prevention so as to begin assessing whether a shift to prevention is occurring through the budget process.

### Build the skills of the civil service and external agencies to develop and analyse the budget effectively

Substantial and ongoing training and capacity building is required within and outside of government.

A co-design approach should be employed to ensure that these tools are effective and that cross-departmental collaboration is the norm.

### Create an independent entity to support this activity and to offer monitoring and critical scrutiny of the government’s approach

In the short term, this could be under the auspices of the Children and Young People’s Commissioner for Scotland.

In the longer term, a stand-alone office, similar to the Future Generations Commissioner for Wales is required.



## New conversations: around and within the budget process

**Building widespread public understanding of and support for** attention to the root causes that harm children's wellbeing is vital in sustaining the necessary cross-party political endorsement for a children's wellbeing budget. This entails concerted **awareness-raising efforts** to garner recognition of:

- The layers of root causes that shape children's wellbeing
- The importance of investment rather than simply treatment and intervention
- The nature of public finances and the potential fiscal benefits that result from preventing harm

These efforts will help shift debates so that political realities that influence government budgets are more conducive to the upstream, outcomes-focused approach necessary to enhance children's wellbeing.<sup>351</sup>

**Within the budget process itself, children's voices need** to be heard and their views acted on: children of all ages (as far as possible) and reflecting a diverse range of experiences, and as distinct from their parents and carers. This means exploring how they feel about their own wellbeing and inviting their views about what needs to be done to improve it, then ensuring budget allocations reflect these

responses. The OECD's recommendations on open government define consultation as 'a two-way relationship in which stakeholders provide feedback to the government and vice-versa. It ... requires the provision of relevant information, in addition to feedback on the outcomes of the process'.<sup>352</sup> A good way to start could be the Cabinet Secretary for Finance talking to children as part of the budget process. The **cabinet secretary and relevant policy teams should hold periodic meetings with children's groups** throughout the budget cycle, including the policy formulation stage: two a year at the very minimum with ambition to build a cycle of regular engagement. The cabinet secretary should report back on how this advice has been acted on.<sup>353</sup> To ensure this is robust and authentic, barriers to participation need to be addressed (particularly for children, whose voices are often absent from such initiatives). Children's groups need to be provided with timely, accessible, understandable and relevant information (e.g. a citizens' budget and helpful infographics) and be aware of children's rights so they can make informed recommendations.<sup>354</sup> Existing mechanisms and organisations such as the Children's Parliament and the Children and Young People's Commissioner could help support or conduct these conversations in creative, inclusive ways, or a new vehicle could be established. Either way, they will need to be sufficiently resourced to do so, including being able to bring on board skilled facilitators to support and interpret messages when needed and to check back with children to ensure messages have been heard and interpreted correctly. These agencies will be able to advise on age-appropriate mechanisms and expectations.

<sup>351</sup> <https://lgju.org/wp-content/uploads/2013/10/Tracking-your-preventative-spend.pdf> and <https://www.bl.uk/britishlibrary/~media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf>

<sup>352</sup> Cited in <https://www.oecd-ilibrary.org/docserver/d98eb8ed-en.pdf?expires=1601988078&id=id&accname=guest&checksum=770E3D3D13A26B8C5E04B2344C2B8BB5>

<sup>353</sup> [https://resourcecentre.savethechildren.net/node/10303/pdf/child-participatory-budgeting-report-with\\_sweden\\_logo\\_id\\_5010.pdf](https://resourcecentre.savethechildren.net/node/10303/pdf/child-participatory-budgeting-report-with_sweden_logo_id_5010.pdf)

<sup>354</sup> For further explanation, see <https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf>; <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>; and [https://resourcecentre.savethechildren.net/node/10303/pdf/child-participatory-budgeting-report-with\\_sweden\\_logo\\_id\\_5010.pdf](https://resourcecentre.savethechildren.net/node/10303/pdf/child-participatory-budgeting-report-with_sweden_logo_id_5010.pdf)

There are already many examples of existing practice in Scotland to build on. For instance (but far from limited to):

- The *Aberdeen Children's Charter*, which requires that the council listen to children's voices.<sup>355</sup>
- The 'dignometer' created by children as part of the Children's Parliament consultation on the Child Poverty Plan. This enabled them to note what impacted positively and negatively on their sense of dignity.<sup>356</sup>
- Walkabouts led by local children in Bridgeton and Dalmarnock, which have revealed the need for changes to their physical environment and more options for play<sup>357</sup> and further work of the Children's Neighbourhoods team, which trains young people as co-researchers.
- The Making My Mark project by Starcatchers, which helped young children understand their rights through creativity and art.<sup>358</sup>
- The Independent Care Review, which had participation of care-experienced children and adults at its core.
- The How Good is My School? project, in which students evaluated their schools.<sup>359</sup>
- The participatory budgeting initiatives that local authorities are required to undertake by the *Community Empowerment Act* (although these are not specifically focused on children).
- The Equally Safe strategy, co-produced by young people with lived experience of domestic abuse.<sup>360</sup>
- Engagement with over 50 young people on introducing police stop and search powers (in relation to young people and alcohol), leading to the rejection of the proposal.<sup>361</sup>
- The Young Action Edinburgh Group, which listened to the voices of over 200 young people to improve sex education in the city.<sup>362</sup>
- 15 Stories by the Children's Parliament, in which children under eight and their families were consulted to understand the influence of the pandemic on their lives.<sup>363</sup>
- Examples of consultation on policy with children and young people as part of CRWIAs include those regarding the *Human Tissue (Authorisation) (Scotland) Bill*,<sup>364</sup> the regulations pertaining to appeals about social security,<sup>365</sup> the Scottish Child Payment<sup>366</sup> and the *Children (Scotland) Bill*.<sup>367</sup>

<sup>355</sup> <https://online.aberdeenshire.gov.uk/apps/news/release.aspx?newsid=5114>

<sup>356</sup> <https://cpag.org.uk/sites/default/files/Child-Poverty-CP-Report-2018.pdf>

<sup>357</sup> <https://childrensneighbourhoods.scot/2019/06/14/walkabouts/>

<sup>358</sup> <https://starcatchers.org.uk/making-my-mark/>

<sup>359</sup> <https://education.gov.scot/improvement/self-evaluation/frwk20-how-good-is-our-school/>

<sup>360</sup> <sup>361</sup> <sup>362</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/research-and-analysis/2018/02/impact-children-young-peoples-participation-policy-making/documents/00530960-pdf/00530960-pdf/govscot%3Adocument/00530960.pdf>

<sup>363</sup> <https://www.childrensparliament.org.uk/15-stories/>

<sup>364</sup> <https://www.gov.scot/publications/human-tissue-authorisation-scotland-bill-childrens-rights-wellbeing-impact-assessment/>

<sup>365</sup> <https://www.gov.scot/publications/crwia-regulations-making-provision-relation-social-security-appeals/>

<sup>366</sup> <https://www.gov.scot/publications/scottish-child-payment-impact-assessments-crwia/pages/2/>

<sup>367</sup> <https://www.gov.scot/publications/child-rights-wellbeing-impact-assessment-children-scotland-bill/>

## Goal and vision statement

The National Performance Framework<sup>368</sup> is the Scottish Government's wellbeing framework. This explicit statement of wellbeing goals implicitly downplays other goals, such as GDP, that are not reliable proxies for children's wellbeing, nor consistent inputs to enhancing children's wellbeing. It has cross-party support and its mission statement and aspirations are accompanied by a suite of indicators. However, it is not particularly well known outside of policy circles, which limits the extent to which it is looked to as a vision for Scotland and thus for which government is held accountable. It needs to be proactively disseminated so that it takes pride of place as a key, perhaps preeminent, government document.

Budget processes need to align more closely with both the NPF and child poverty targets in order to elevate the NPF vision and the child poverty targets as priority goals and bring a multidimensional lens to policy formulation.<sup>369</sup> We do not suggest a multitude of new targets beyond those already set out in the NPF and the *Child Poverty Act*. Targets risk being 'gamed', so instead we support the goal of continuous improvement and progressive realisation of rights, with relevant milestones to track progress towards outcomes.

<sup>368</sup> It is worth noting that there are some suggestions that it be renamed to bolster its profile in line with its significance – for example, the Carnegie Trust has suggested it could be called the National Progress Framework ([https://d1ssu070pg2v9i.cloudfront.net/pex/carnegie\\_uk\\_trust/2019/09/29093559/v5-4216-Carnegie-NPF-Info-Sheet.pdf](https://d1ssu070pg2v9i.cloudfront.net/pex/carnegie_uk_trust/2019/09/29093559/v5-4216-Carnegie-NPF-Info-Sheet.pdf)).

<sup>369</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

<sup>370</sup> See, for a useful explanation of what such a map needs to encompass: <https://wbg.org.uk/wp-content/uploads/2019/10/EIA-2019.pdf> and <https://www.whatworkswellbeing.org/wp-content/uploads/2018/03/Overview-incorporating-wellbeing-in-policy-analysis-vMarch2018.pdf>. N.B. There is talk of a children's wellbeing outcome framework being developed, which should integrate with this map.

<sup>371</sup> <https://nationalperformance.gov.scot/measuring-progress/performance-overview>

<sup>372</sup> <https://scotland.shinyapps.io/sg-equality-evidence-finder/#equality-npf-top>

**The goal of the budget should be to resource those policies and actions (laid out in the Programme for Government) that seek to deliver on the NPF outcomes and the targets in the *Child Poverty Act*.** This necessitates a sequence that gives more prominence to the process:

- NPF outcomes should be used as a (retrospective) **wellbeing map that analyses distribution and shows cumulative impact**. This situational analysis would monitor the extent to which NPF outcomes and reductions in child poverty have been achieved, with sufficient disaggregation to understand groups particularly at risk and the combined impact of the multiple forces at play.<sup>370</sup> It would represent a deeper iteration of the current NPF performance overviews<sup>371</sup> and a collation of the myriad documents that disaggregate the NPF for various demographic characteristics.<sup>372</sup> This document is referred to below as the 'Wellbeing Distribution Map'.
- It would also ask what conditions generated these outcomes in order to understand where change needs to happen.
- The information contained in the Wellbeing Distribution Map needs to be positioned as a vital part of the budget cycle, with policy and spending reorientated accordingly (see next section).
- The map must therefore be released early enough in the budget cycle to enable public and parliamentary scrutiny and for actions to be planned and costed so that negative or flatlining trends can be addressed.

## Budget mechanisms

Based on the NPF and child poverty targets, forward-looking **Outcomes Forecasts** should be undertaken to assess the extent to which policies and the budgets that support them (including taxation, subsidies and reliefs) will:

- Prevent harm to children’s wellbeing (including both current and future generations); and
- Create a context which enables children and families to thrive.

The Outcomes Forecasts should:

- Be prepared by an independent dedicated office (see below) and include children’s views and ideas (see above).
- Assess government plans and delivery against the Wellbeing Distributional Map, recognising the interdependent nature of policy goals.<sup>373</sup> They should point to multiple benefits and trade-offs (as opposed to simply considering marginal benefits of individual policies). This will help to reveal the hidden contribution of programmes to children’s wellbeing, suggest where multiple benefits (positive spill overs) could be realised and identify where programmes are not adequately considering the impact on children. **In other words, policies and the budgets funding them should be scrutinised with regard to how they impact rights and wellbeing.**
- Offer advice about the links between policy levers, budget lines and wellbeing outcomes.<sup>374</sup>
- The Outcomes Forecasts will thus raise awareness of the interlinked nature of children’s wellbeing and promote transparency.

The Outcomes Forecast needs to be prepared alongside the budget drafting – so that it can adequately assess and forecast the budget’s impact on outcomes and child poverty targets and so that the budget can be adjusted accordingly. It will then be a crucial document for budget debate and scrutiny (for example, by committees) and consequent refinement. In order for this to be transparent, this will necessitate publication of a draft budget that the Outcomes Forecast considers and committees and others scrutinise. A more final version of the budget would then be published at a later juncture after it has been adjusted to take account of the recommendations of the Outcomes Forecast and others, such as committees and the dedicated office (see diagram on page 69).

The Outcomes Forecasts cannot be seen or positioned as being in competition with other existing frameworks, targets and plans that civil servants must take account of, of which there are many. A review (possibly by Audit Scotland<sup>375</sup> or by the dedicated office suggested below) of the framework landscape is recommended in order to deliver some alignment, simplification, distillation and decluttering – all of which will aid openness, transparency and action.<sup>376</sup>

<sup>373</sup> They will thus go much further upstream than the CRWIAs discussed earlier, which apply in individual policies or legislation.

<sup>374</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book) and <https://www.grantthornton.co.uk/insights/all-about-the-outcomes-based-budgeting/>

<sup>375</sup> Audit Scotland is well placed to bring an overview of the various frameworks civil servants need to abide by.

<sup>376</sup> See Jennifer Wallace’s evidence to the Finance and Constitution Committee <https://www.parliament.scot/parliamentarybusiness/report.aspx?r=12932&mode=pdf> and [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

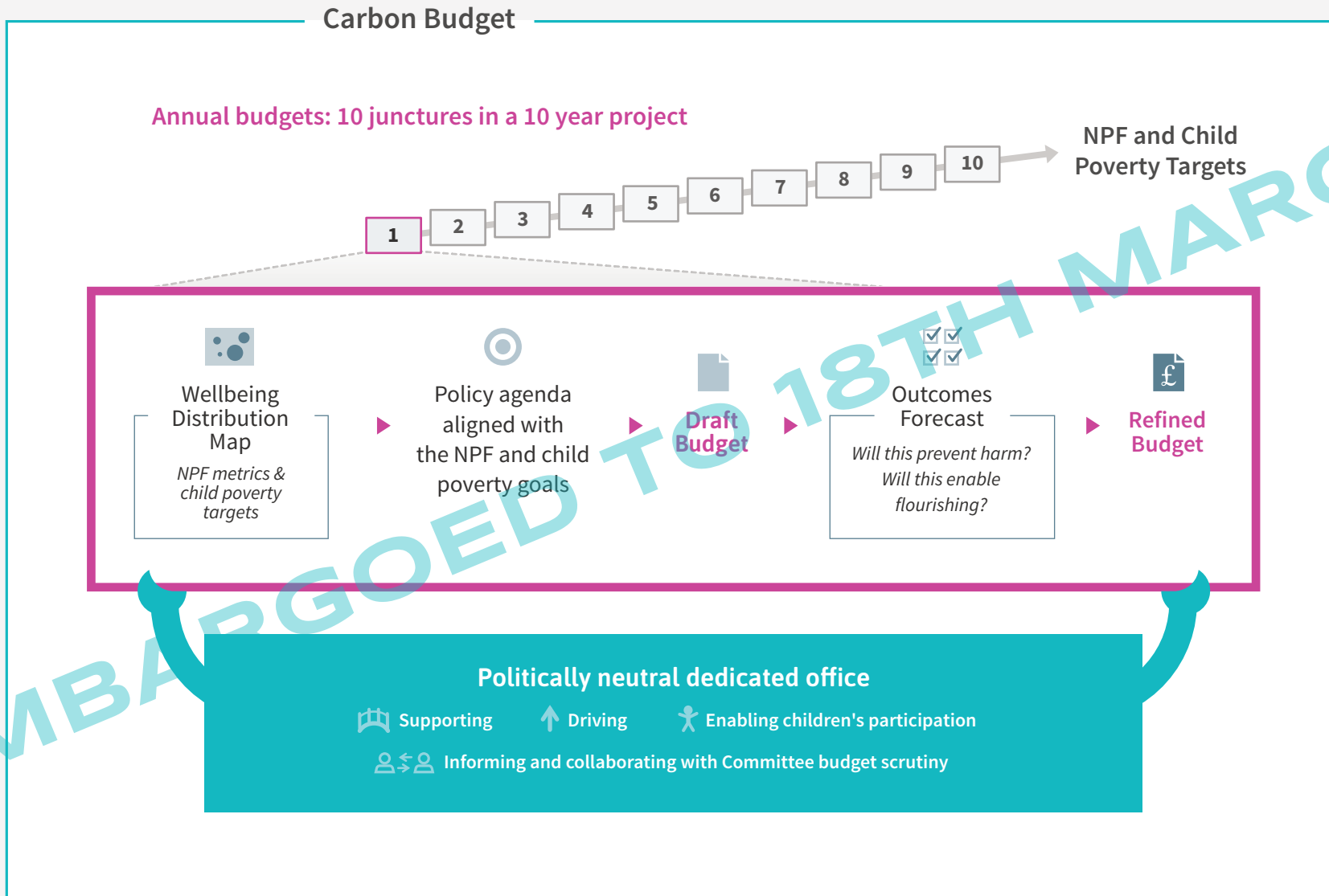


Figure 2: The wellbeing budget within a carbon budget

**Annual budgets need to be recast not as discrete junctures but as steps towards longer-term goals.** While Scotland's parliamentary terms are five years, the necessary shifts pertain to more than one term – a decade or even a generation. The cross-party support for the NPF and child poverty targets also means it can be hoped that they can be sustained beyond any change in political administration. In the spirit of governing as if you mean to stay, the goals should remain, but the political agendas to deliver them will inevitably change with a change of government. This means:

- Budgets are annual opportunities to refine strategy and approach, making a proactive effort to move interventions upstream to address structural inequalities.
- **Via the Wellbeing Distributional Map (which looks backwards) and the Outcomes Forecasts (which look forward), annual budgets will be scrutinised regarding the extent to which they advance the NPF and deliver on the child poverty targets over multiyear horizons.**
- Across this process, children and their families (see above), parliamentary committees and the dedicated office (see below) need to have scope to review the Outcomes Forecasts and make recommendations as to how to improve the budget accordingly.

<sup>377</sup> <https://wellbeingeconomics.co.uk/wp-content/uploads/2019/05/Spending-review-to-increase-wellbeing-APPG-2019.pdf>; [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf); and <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>378</sup> <https://futuregenerations.wales/wp-content/uploads/2018/12/2018-11-29-FGC-Budget-Recommendations-ENG.pdf>; <https://archive.parliament.scot/s3/committees/finance/reports-11/fir11-01.htm>; and <https://giu.org/wp-content/uploads/2013/10/Tracking-your-preventative-spend.pdf>

<sup>379</sup> [https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention\\_and\\_early\\_intervention.pdf](https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention_and_early_intervention.pdf)

<sup>380</sup> <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf>

<sup>381</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf)

## Money out: shifts in approaches to spending

No budget starts with a blank slate: recurring commitments mean not everything can be quickly adjusted or redeployed straight away. Yet much recurrent spending can contribute to wellbeing and should be subject to the Outcomes Forecasts in order to ensure a whole-of-government effort in creating a context in which children's rights are met and they and their families thrive. That would make wellbeing spend more than just the icing on the cake. A post-COVID comprehensive spending review – expected to be undertaken early in the next parliamentary term – would be an opportune moment to recast the entirety of the budget in the service of wellbeing.

**Policy ideas (and associated spending bids) should be assessed according to the robustness of the case they make for supporting children's wellbeing,** not just their economic and fiscal impacts.<sup>377</sup> Business cases need to give way to *wellbeing investment cases* that ask this fundamental question: how will this tax revenue contribute to tangible improvement in children's wellbeing in the longer term? Although it is challenging to impose a definitive typology, this should encompass **classification of services according to their value in terms of primary, secondary or tertiary prevention** – or at least in terms of which are preventative and which are reactive.<sup>378</sup> This process can generate a baseline from which to incrementally shift to more preventative investment year after year.<sup>379</sup> Spending guidance such as the Public Finance Manual (which was amended to reflect the latest iteration of the NPF) needs to be recast accordingly. Government departments should be rewarded for collaboration and for sharing resources (for example, by providing additional funding for pooled budgets – see below for more on this). The wellbeing criteria (as encapsulated in the NPF and the child poverty targets) should also apply to government procurement.<sup>380</sup> Other taxes/charges and subsidies/grants should be subject to the Outcomes Forecasts in order to align them towards children's wellbeing.<sup>381</sup> This will help reshape the macroeconomy by encouraging certain behaviours and certain types of business.

Outcomes Forecasts will encourage **longer-term allocations and enable departments to take a wider focus and attend to root causes** that will prevent avoidable demands from arising. As discussed earlier, while any savings released will likely flow to unmet demand and ongoing *unavoidable* demands, in the longer term it can be hoped that *avoidable* demands can be reduced. This is **not about seeking a ‘prevention dividend’, but obtaining best value from government investment by ensuring it meets needs and creates positive contexts for children to flourish.**

The analysis of the capital budget can encourage this shift:<sup>382</sup>

- Preparedness to see benefits in the longer term.
- Construing spend as investment rather than a cost (avoiding future costs).
- Readiness to tolerate uncertainty in terms of predicted impact.

**Due to its preventative credentials, the option of positioning investment in children’s wellbeing as more akin to capital spend needs to be explored.** This would mean that the investment would not compete with acute or recurrent costs (and might be able to access borrowing). Doing so would be a chance for Scotland to lead the world in re-envisaging investment as extending beyond traditional notions of physical infrastructure and innovating in budget processes to mobilise resources for the benefit of collective wellbeing.

<sup>382</sup> [http://www.parliament.scot/S4\\_FinanceCommittee/General%20Documents/Summary\\_of\\_submissions\\_Paul\\_Cairney.pdf](http://www.parliament.scot/S4_FinanceCommittee/General%20Documents/Summary_of_submissions_Paul_Cairney.pdf); <http://www.civilexchange.org.uk/wp-content/uploads/2018/06/Valuing-Social-Infrastructure-final.pdf>; <https://www.bl.uk/britishlibrary/~media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf> and the Early Action Taskforce, cited in [https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention\\_and\\_early\\_intervention.pdf](https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention_and_early_intervention.pdf)

<sup>383</sup> <https://archive.parliament.scot/s3/committees/finance/reports-11/fir11-01.htm> and [http://www.parliament.scot/S4\\_FinanceCommittee/General%20Documents/Summary\\_of\\_submissions\\_Paul\\_Cairney.pdf](http://www.parliament.scot/S4_FinanceCommittee/General%20Documents/Summary_of_submissions_Paul_Cairney.pdf)

## Money in: resourcing the investment

Finding sufficient money to deploy on early investment when acute needs are so very profound is, of course, challenging. To avoid any sense of zero-sum competition or complaints about divestment when demand remains, a **new, ring-fenced resource will be needed** to run in parallel.<sup>383</sup> Such additional funds will provide bridging finance for the transition towards a greater upstream focus, which can alleviate certain acute demands **by reducing avoidable harm. It will therefore enable a steady and incremental migration of funding** towards more preventative investment. Children in Scotland suggests that such a fund ‘must be large enough ... to refocus thinking and planning among potential recipients toward early years preventative spending and ... to supply sufficient resources for a long enough time to make the aspired-to “transformational change” a reality.’<sup>384</sup> With the support and scrutiny of the dedicated office (see below), this will mean wellbeing investments will have more chance of being built in and sustained towards a transformational impact.

The Promise Fund – at least £4 million focused on family support that cannot be sourced from existing services – might constitute one source of such additional resources at a small scale, as might SNIB investments. Efficiency gains could also be dedicated to such investments and any comprehensive spending review undertaken in the coming years used to augment them. As the report for the UK Government explains, a CSR

*should signal a commitment to steadily increase the proportion of total spend devoted to Early Intervention over the next spending review period (and future spending reviews). This would help provide background to making the Comprehensive Spending Review themed around Early Intervention and the value for public money it represents.*<sup>385</sup>

<sup>384</sup> Cited in [https://www.parliament.scot/S4\\_FinanceCommittee/General%20Documents/Children\\_in\\_Scotland\\_11.2015.pdf](https://www.parliament.scot/S4_FinanceCommittee/General%20Documents/Children_in_Scotland_11.2015.pdf)

<sup>385</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf)

Despite possible existing sources for this additional money, Scotland should not shy away from **levying higher taxes**.<sup>386</sup> This will not only reduce high levels of economic inequality at the top end, but despite the COVID-19 crisis there is a lot of wealth captured prior to and during the pandemic that could provide a source of new money. While it would likely require further transfer of tax powers or approval from the UK Parliament, a hypothecated small charge on the highest earners, on sources of wealth (such as land and inheritance) or on firms that profit from failure demand would be a good investment in Scotland's children.<sup>387</sup> The council tax system has long been seen as a tax instrument due for an overhaul,<sup>388</sup> which could rebalance the incidence of tax towards higher earners and bring in more revenue.<sup>389</sup> Government actions that impact children's wellbeing are not limited to spending. The way in which revenue is raised (what is taxed and how progressive this taxation is) and how much is raised matters. Not only would tax changes along these lines help reshape the economy by incentivising away from rent seeking and other activities that undermine collective wellbeing,<sup>390</sup> they could contribute to a social wealth fund that is dedicated to funding activities that meet the criteria explored above (there are plenty of examples of such common good funds around the world that Scotland can learn from – in Shetland and further afield).

<sup>386</sup> For more discussion, see <https://www.socialeurope.eu/the-social-ecological-state>; <https://www.taxjustice.uk/blog/the-public-back-higher-taxes-on-wealth-focus-groups-reveal>; <https://oxfamilibrary.openrepository.com/bitstream/handle/10546/621078/cs-widening-tax-base-low-income-countries-221020-en.pdf?sequence=1&isAllowed=y>; <https://aeon.co/essays/which-political-system-does-happiness-economics-support>; and [http://eprints.lse.ac.uk/107919/1/ Hope\\_economic\\_consequences\\_of\\_major\\_tax\\_cuts\\_published.pdf](http://eprints.lse.ac.uk/107919/1/Hope_economic_consequences_of_major_tax_cuts_published.pdf)

<sup>387</sup> <https://www.bl.uk/britishlibrary/~media/bl/global/social-welfare/pdfs/non-secure/t/o/w/towards-effective-prevention-practical-steps-for-the-next-government.pdf>

Social impact bonds are sometimes suggested as a way to finance work towards social outcomes.<sup>391</sup> They can be problematic in terms of their incentives, time frames, understanding of impact, definition of population group, divergent ultimate agendas and, of course, attribution challenges. So they are not necessarily recommended. Perhaps worth cautiously considering is some sort of tax increment financing, whereby funds are borrowed against anticipated future taxes.<sup>392</sup> This has been used at local level in Scotland. While it will likely encounter similar challenges to social impact bonds (and would necessitate the UK Government enabling any change), construing investment in prevention as akin to capital spending, for which borrowing is possible, would effectively see investment carried out on the basis of future tax take anyway, implicitly at least.

<sup>388</sup> See, for example, <http://localtaxcommission.scot/download-our-final-report/> Despite the issue being politically charged in recent years, the Scottish Government has said it will take forward legislation if alternatives to the current council tax regime are agreed: see <https://www.gov.scot/publications/scottish-budget-2020-21/pages/7/>

<sup>389</sup> [https://uploads-ssl.webflow.com/5e2191f00f868d778b89ff85/5f43bd998d4e6785a6982312\\_CW\\_SCO\\_GOV-Final.pdf](https://uploads-ssl.webflow.com/5e2191f00f868d778b89ff85/5f43bd998d4e6785a6982312_CW_SCO_GOV-Final.pdf)

<sup>390</sup> See, for example, <https://www.sciencedirect.com/science/article/pii/S0921800919304203>

<sup>391</sup> For explanation and examples, see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf)

<sup>392</sup> For explanation, see <https://www.pinsentmasons.com/out-law/guides/an-introduction-to-tax-incremental-financing>



## Directorate changes

The shifts in spending; new data collection; analysis and appraisal; new mental models; and altered ways of working amount to a significant change from what most civil servants have been trained in and become accustomed to. Powerful path dependencies and habits will hinder the necessary shifts unless sufficient attention is paid to them. Jennifer Wallace warns that when ‘you are shifting a culture towards outcomes [but] the main culture that is still in place – the status quo culture of inputs, processes and output measurement – will always take priority over the new culture that is coming in’.<sup>393</sup>

**Substantial and ongoing training and capacity building will be needed; new guidance, heuristics and a common language must be developed; and supportive tools rolled out and resourced.**<sup>394</sup> The OECD mentions situational analysis; intervention logic; regulatory impact assessments and other policy screening tools; and cost-benefit analysis as just some of the mechanisms with scope to incorporate wellbeing goals and measures.<sup>395</sup> The Equality Budget Advisory Group is soon to release a development plan for officials and there are some existing tools that can already be utilised – for example, the Scottish Parliament Information Centre (SPICe) has created a Sustainable Development Impact Assessment Tool, which identifies cross-cutting themes and unintended consequences, but it does not seem to have been taken up or sufficiently resourced.<sup>396</sup> The OECD notes that ‘the most effective tools will probably be those co-designed with civil service managers and analysts themselves’, not least as these are the ones with more chance of being utilised.<sup>397</sup> Civil servants also need to see how these new ways of working and new priorities will help them deliver better policy advice to ministers.<sup>398</sup> Inviting procurement officials and commissioners to be part of these conversations will help alignment internally. External advisors can be brought in where necessary to harness cutting-edge knowledge.

**Substantial and ongoing training and capacity building will be needed; new guidance, heuristics and a common language must be developed; and supportive tools rolled out and resourced.**

<sup>393</sup> Cited in <https://www.parliament.scot/parliamentarybusiness/report.aspx?r=12932&mode=pdf>. See also [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/61012/earlyintervention-smartinvestment.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/61012/earlyintervention-smartinvestment.pdf)

<sup>394</sup> <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>; [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/1/2/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/1/2/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book); and <https://www.cambridge.org/core/journals/behavioural-public-policy/article/happy-choice-wellbeing-as-the-goal-of-government/ED3A4E384D726238CC2524932F868CBD/core-reader>

<sup>395</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf) and [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/1/2/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/1/2/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>396</sup> [https://www.intdevalliance.scot/application/files/5015/7925/4564/Scottish\\_Parliament\\_SDIA\\_Tool\\_2.pdf](https://www.intdevalliance.scot/application/files/5015/7925/4564/Scottish_Parliament_SDIA_Tool_2.pdf)

<sup>397</sup> <sup>398</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)

There is a related issue around how civil servants engage with evidence on wellbeing and outcomes. Wellbeing demands a mix of evidence types and necessitates the production and use of system-wide evidence, rather than an individual sector or programme focus. Scotland has begun a journey towards understanding contribution rather than attribution but, like many of the culture shifts reflected on in this report, it is an incomplete and challenging journey. Research needs to take heed of the risk that evidence collection itself can exacerbate inequalities such as racism (for example, due to researcher assumption or the nature of data collection and analysis) and therefore address this risk through careful and concerted measures.<sup>399</sup> There is furthermore a need for coproduced research, taking the principle of participation into evidence generation as well as practice development.<sup>400</sup>

Working from a whole-of-government perspective is crucial, in contrast to the compartmentalised thinking often driven by independent social, economic and environmental impact assessments.<sup>401</sup> **Collaboration and sharing of information and resources needs to be encouraged and rewarded.**<sup>402</sup> internal targets and incentives need to be aligned with the NPF, child poverty targets and the Outcomes Forecasts. Alternative mechanisms (including longer-term horizons for budgets and evaluation) need to be put in place and incentives increased for departments to deploy the necessary effort into preventative upstream action. Additional funding

for projects that promote wellbeing goals will help. Allowing departments to pool budgets and have the assurance that pooled budgets will be protected over time – even given some additionality – and any identifiable savings retained will also likely spur collaboration.<sup>403</sup> Cross-directorate working groups need to become routine. Audit mechanisms can facilitate this, but the accountability of agency heads needs to move away from short-term or distracting goals and be squarely aligned with the NPF and child poverty targets. **Reward systems – such as showcasing good practice or awarding excellent delivery and innovation** – are recommended by the OECD.<sup>404</sup> New Philanthropy Capital suggests posing ‘a “Grand Challenge” ... a series of big questions to encourage a different level of ambition, a different approach to funding, and a different scale of outcome.’<sup>405</sup> Scotland could create an Outcomes Challenge linked to several NPF outcomes and focusing on children, with civil servants rewarded for their evidence-based ideas to deliver the relevant outcomes.

The dedicated office (see below) will play a vital role in scoping, sourcing and delivering this support and in driving the necessary recalibration of internal processes. They should help formulate the taxonomies and working definitions to be used across government to enable measurement, monitoring and ongoing improvement.<sup>406</sup>

<sup>399</sup> See, for example, <https://www.health.org.uk/publications/long-reads/how-to-interpret-research-on-ethnicity-and-covid-19-risk-and-outcomes-five> and the work of the Scottish Migrant Ethnic Health Research Strategy Group, linked to NHS Health Scotland.

<sup>400</sup> <https://www.carnegieuktrust.org.uk/publications/scottish-approach-evidence-discussion-paper/>

<sup>401</sup> [https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&\\_csp\\_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/b0b94dbd-en/1/2/2/1/index.html?itemId=/content/publication/b0b94dbd-en&_csp_=2ec71fc767eb959ce86a0c8408d7f6a3&itemIGO=oecd&itemContentType=book)

<sup>402</sup> See, for example, <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>403</sup> See, for example, [https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention\\_and\\_early\\_intervention.pdf](https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention_and_early_intervention.pdf)

<sup>404</sup> <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

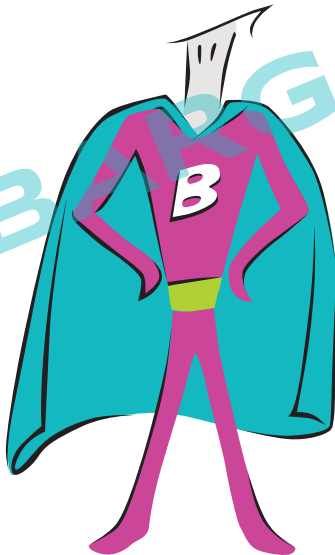
<sup>405</sup> [https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention\\_and\\_early\\_intervention.pdf](https://www.thinknpc.org/wp-content/uploads/2018/07/Prevention_and_early_intervention.pdf)

<sup>406</sup> <http://www.civilexchange.org.uk/wp-content/uploads/2018/06/Valuing-Social-Infrastructure-final.pdf>

## Leadership and support

Consistent leadership is needed for these changes to:

- Mobilise government staff and ensure the systemic nature of children's wellbeing is recognised and acted on via a whole-systems approach.
- Drive implementation and coordination across government: offering advice and guidance, and championing specific changes and actions when necessary.
- Scrutinise delivery.
- Prepare the Outcomes Forecasts.
- Facilitate regular, transparent and accessible mechanisms for stakeholders to feed into (perhaps also acting as the coordination mechanism for ensuring children's involvement throughout the budget process).
- Ensure continuity of effort regardless of the political party in power.



A politically neutral **dedicated office or officer** (supported by a delivery team with appropriate research and analytical capacity) is recommended, drawing on the model of the Future Generations Commissioner in Wales, which ensures robust scrutiny and accountability.<sup>407</sup> **This office, effectively a commissioner for the wellbeing of current and future generations, must have sufficient independence to be a critical friend and to monitor progress. It must simultaneously be close enough to government teams to have an ongoing and recognised role in budget formulation.** It should work closely with Audit Scotland to ensure audit mechanisms support delivery of the fundamentals set out above and should bring in external expertise as necessary. Its legitimacy derives from the cross-party mandate behind the NPF and child poverty targets, from its ongoing work with children and other stakeholders,<sup>408</sup> and from establishing lines of accountability to the First Minister and to parliament.

Broadening the remit of and bolstering the resources for an existing body such as the Children and Young People's Commissioner (which has statutory status) could be an initial home while an entirely new entity is established. Other groups could be considered, such as the Budget Equality Advisory Group or the SHRC.

<sup>407</sup> See, for example, <https://publications.parliament.uk/pa/cm201719/cmselect/cmhealth/1496/1496.pdf>

<sup>408</sup> See, for example, <https://journals.sagepub.com/doi/abs/10.1177/0032321719885100?journalCode=psxa>

# WIDER CHANGES NEEDED

*The budget process alone cannot, and should not, try to assume onto itself the responsibility for solving all the problems of society.*

– OECD<sup>409</sup>

Often, improvement in children's wellbeing will be the result of legislation and regulation (and its enforcement), not just spending and service provision. To undo the fundamental causes of inequalities and other long-term systemic challenges that undermine the conditions necessary for children to thrive requires **addressing imbalances of power and better redistributing money and wealth**.<sup>410</sup> This might mean that those with most today have less than they do now in terms of wealth, but the benefit of better wellbeing outcomes is worth it for all.<sup>411</sup>

To advance children's wellbeing, the reasons why families end up in poverty need to be considered. This means asking questions such as:<sup>412</sup>

- How does the **labour market** support collective wellbeing and in particular children's wellbeing? This means attending to job quality (including sufficiency of income), earnings equality, employment protections and work-life balance.
- How does the **tax system** support collective wellbeing and in particular children's wellbeing? This means attending to how the tax base and tax incidence encourage behaviours aligned to wellbeing, discourages those counter to it, generates sufficient resources to support rights and wellbeing, and reduces inequality of wealth.
- How do **businesses** support collective wellbeing and in particular children's wellbeing? This means attending to business behaviours and activities, exploring the need for regulation of activities counter to wellbeing, and encouraging behaviours aligned with it, and it means promoting business models that have as their central purpose delivery of wellbeing.

<sup>409</sup> <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>

<sup>410</sup> <http://www.healthscotland.scot/media/1536/healthinequalitieskeymessages-sept-2014-english.pdf>

<sup>411</sup> See, for example, Kate Pickett and Richard G. Wilkinson's *The Spirit Level* and forthcoming reports from the Children's Parliament <https://www.childrensparliament.org.uk/the-big-ideas-big-vote/>

<sup>412</sup> For further discussion, see <http://www.healthscotland.scot/media/3107/ending-childhood-adversity-a-public-health-approach.pdf>; [https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best\\_Preventative\\_Investments\\_For\\_Scotland\\_-\\_What\\_The\\_Evidence\\_And\\_Experts\\_Say\\_Dec\\_20141.pdf](https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best_Preventative_Investments_For_Scotland_-_What_The_Evidence_And_Experts_Say_Dec_20141.pdf); <https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf>; and <https://limits2growth.org.uk/wp-content/uploads/AETW-Policy-Briefing-No-3-digital.pdf>

- How does **decision-making** support collective wellbeing and in particular children's wellbeing? This means attending to the nature of democracy (particularly the opportunities for people to influence decisions that impact them), the responsiveness of institutions and the diversity of people elected to political office and working in the civil service.
- How does the **way people treat each other** support collective wellbeing and in particular children's wellbeing? This means attending to stigma and prejudice, racism and sexism – and both the historical roots of current inequalities, and the overlaps across them which mean their cumulative impact is harsher than the sum of the parts.
- How does the way Scotland treats the **environment** support collective wellbeing and in particular children's wellbeing? This means attending to Scotland's production and consumption patterns, our emissions and use of ecosystems and the extent to which it is recognised and appreciated that the economy is a subset of both society and the natural world.

Changes in some of these areas do not necessarily require the spending of public funds. Indeed, actions that reduce inequalities of power and wealth, for example, might actually be the ones that offer the best outcomes in terms of cost-effectiveness: NHS Health Scotland found 'relatively strong evidence on the cost-effectiveness of preventative interventions, in particular interventions that take a societal perspective involving regulation, legislation and/or the use of taxation'.<sup>413</sup>

Of course, not all of the levers of power needed to bring about change sit within the Scottish Parliament's control, but there is more that Holyrood could be doing with current powers to incentivise economic activity that will underpin children's wellbeing. In particular, there is scope to further utilise regulations, business advice and support, planning and procurement, and future SNIB investment. The conversation about ensuring Scotland is the best place to grow up is about **more than outcomes-based budgeting: it is about systems-change governing.**

**The conversation about ensuring Scotland is the best place to grow up is about more than outcomes-based budgeting: it is about systems-change governing.**

<sup>413</sup> [https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best\\_Preventative\\_Investments\\_For\\_Scotland\\_-\\_What\\_The\\_Evidence\\_And\\_Experts\\_Say\\_Dec\\_20141.pdf](https://www.scotphn.net/wp-content/uploads/2015/10/24575-Best_Preventative_Investments_For_Scotland_-_What_The_Evidence_And_Experts_Say_Dec_20141.pdf)

# FURTHER RESEARCH

This report was never going to be able to cover all the areas that need to be addressed nor go as deep into others as is necessary.

Fortunately, there is work being undertaken by others that reinforces and augments the ideas presented here (not least, but not limited to, the recent recommendations of the National Advisory Council on Women and Girls<sup>414</sup> and the many years of work into rights-based and gender-based budgeting by the Scottish Human Rights Commission<sup>415</sup>, the National Taskforce for Human Rights, and the Women's Budget Group<sup>416</sup>).

There is, however, more research to be done. For example, the suite of policies needed to truly attend to upstream prevention needs to be laid out. Organisations such as the Wellbeing Economy Alliance are working on this, but much more investment is needed to understand the leverage points necessary for system change in a Scottish context.

Research already underway – in particular longitudinal studies that track cohorts of people – needs to take into account not just the services families receive, but how families interact with the dynamics of the wider economy. Only by tracking the full suite of factors that shape families' outcomes will the evidence base for specific and sufficient policy change be built. This will make it easier to link outcomes to the policy changes Scottish politicians can bring about.<sup>417</sup> Alongside longitudinal research, more attention is being paid to the lessons that can be learned from the local evidence that is already emerging. Changes at the local level are, of course, constrained by the wider macroeconomy and political regime, but improvements can happen and need to be learned from to inform wider replication. Within this process, the question of changes to local authority budgets and activities needs to be explored.

Across these areas for future attention, any research into solutions needs to reflect the size of the problem. It needs to look specifically at inequality and how to address it at the root causes level, rather than simply attempting to deal with its consequences as they impact individual families.

<sup>414</sup> [https://onescotland.org/wp-content/uploads/2021/01/562006\\_SCT1120576152-002\\_NACWG.pdf](https://onescotland.org/wp-content/uploads/2021/01/562006_SCT1120576152-002_NACWG.pdf)

<sup>415</sup> <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/>

<sup>416</sup> <https://www.swbg.org.uk/>

<sup>417</sup> [https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19\\_Ch8.pdf](https://s3.amazonaws.com/ghwbpr-2019/UAE/GH19_Ch8.pdf)



CONCLUSION: A CHALLENGING CALL

*The difficulty lies not so much in developing new ideas as in escaping from old ones.*

*– John Maynard Keynes*

While recognising that Scotland has strong beginnings to build on, there should be no underestimating the challenges associated with the changes called for in this report. Many of the multiple pressures that act against this upstream agenda have already been flagged up, but it is worth reflecting on some of them again, not least the enormity of acute need which has been accentuated by COVID-19. Alongside this, there are path dependencies which lock in mindsets and current processes. Divesting from current spending is fraught – people’s jobs might depend on it, while the accumulation of vested interests creates a constituency for the status quo.<sup>418</sup> So even for those politicians ready and willing to grasp the potential of system change, they need to grapple with trade-offs and how to support those who might lose out in the cause of achieving wider benefits.

The current adversarial nature of political scrutiny does not necessarily bode well for overcoming these challenges. It creates a somewhat reductionist perspective, which focuses attention on interventions rather than avoidance of damage in the first place. Politics is often swayed by actions which offer a ‘cut the ribbon moment’ – a publicity-friendly initiative that can create a tangible, relatively immediate impact. Even when the levers are obvious, there is a reluctance to use them – for example, actions to redistribute income and wealth are possible for Holyrood, but they seem far away from where the current political appetite in Scotland lies.

If only we could teleport politicians into a future where they could meet – and get their photo taken with – the children whose lives were not harmed by poverty, whose parents and carers did not have to endure precarious low-paid work, whose life expectancies were not cut short by pollution ...

But with a Holyrood election imminent, there is scope to signal the start of a process. A new parliamentary term presents an opportunity to begin the ten-year agenda set out above. A post-election spending review could bring with it the necessary ‘nothing ruled in and nothing ruled out’ conversation. COVID-19 has shown just how fragile and difficult life is for so many children in Scotland. It also shows politicians can make big changes. Together, these changes constitute a disruption from which Scotland can build a bold budget, as part of a wider goal of systems-change governing, that makes good on ambitions for all children in Scotland.

**Scotland can build a bold budget, as part of a wider goal of systems-change governing, that makes good on ambitions for all children in Scotland.**

<sup>418</sup> [http://www.parliament.scot/images/UKIRO/BIMR\\_conference\\_briefing\\_on\\_Preventative\\_spend.pdf](http://www.parliament.scot/images/UKIRO/BIMR_conference_briefing_on_Preventative_spend.pdf)



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