

Child Rights and Wellbeing Impact Assessment (CRWIA) for the Scottish Budget Bill 2025 -26 (the Budget (Scotland) (No. 4) Bill)

December 2024

Child Rights and Wellbeing Impact Assessment (CRWIA) for the Scottish Budget Bill 2025 -26 (the Budget (Scotland) (No. 4) Bill)

Disclaimer

This document is a point in time assessment of the likely effects of the above-named proposal on the rights and wellbeing of children and young people. This impact assessment should be read in conjunction with other impact assessments prepared for this proposal.

Scottish Government acknowledge the importance of monitoring and evaluating the impact of strategic decisions and legislation on children's rights and wellbeing. Any information gathered during implementation of the legislation or strategic decision to which the impact assessment relates, will be used to inform future determinations of impact. Any new strategic decision or new legislation (including amending legislation) would be subject to a new CRWIA in line with the legislative requirements.

Child Rights and Wellbeing Impact Assessment

1. Brief Summary

Type of proposal

- Bill

Name the proposal and describe its overall aims and intended purpose.

The proposal is the Scottish Budget Bill for financial year 2025-2026 (the Budget (Scotland) (No. 4) Bill (“the Bill”). The aims and purposes of the Bill are to authorise maximum limits for expenditure by Ministerial portfolios within the Scottish Government for financial year 2025-2026, and to specify the purposes for which resources can be used within the respective portfolios.

The Bill authorises overall portfolio spending amounts for financial year 2025-2026 but does not constitute or give effect to any decisions as to how, or on what, to spend the allocated resources. The Bill is separate and distinct from the Budget Statement, which is covered by a separate CRWIA. The Bill is a necessary step to provide the legal basis to permit spending by the Scottish Government for financial year 2025-2026 by allocating a maximum resource limit to individual Ministerial portfolios for specified purposes.

The Budget Statement describes the proposed spend within each Ministerial portfolio, which will be authorised by the Bill, if the Bill is approved by the Scottish Parliament, and then gains Royal Assent and comes into force as the Budget Act 2025. During the financial year 2025-2026, any changes which may be required to the approved portfolio maximum spend limits would need to be authorised by the Scottish Parliament via the autumn and spring budget revision regulations. The Budget Act (as revised in-year) provides the necessary legislative authority to allocate resources but does not constitute fixed spending decisions.

Start date of proposal’s development:

The Budget process is continuous and year-round, but development in earnest starts following the Programme for Government, which was announced in the Scottish Parliament this year on 4 September 2024. The process of drafting the Bill began on instruction to Parliamentary counsel, following the UK Budget, on 30 October.

Start date of CRWIA process:

30 October 2024

2. With reference given to the requirements of the UNCRC (Incorporation) (Scotland) Act 2024 (Annex 1), which aspects of the proposal are relevant to/impact upon children’s rights?

The realisation of children’s rights requires the mobilisation, allocation, and targeted expenditure of public funds. The Bill is the mechanism that enables proposed maximum resource limits allocated via the Bill to be set for each Ministerial portfolio.

The Bill forms part of the overarching Budget process through which the Scottish Ministers comply with Article 4 of the UNCRC requirements (as incorporated into Scots law). This Article requires the Scottish Ministers to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient public resources for the realisation of children's rights.

The UN Committee on the Rights of the Child ("CRC"), in its General Comment No. 19 on public budgeting for the realization of children's rights, explains its view that one of the many ways to achieve sufficient resources for realising children's rights is to take into account Article 2 (the right to non-discrimination), Article 3 (the best interests of the child), Article 6 (the right to life, and to survival and development (to the maximum extent possible), and Article 12 (the right to be heard) and therefore the Bill is also relevant to Articles 2, 3, 4, 6 and 12 of the UNCRC requirements (as incorporated into Scots law). These Articles have been considered as part of the Child Rights and Wellbeing Impact Assessment process undertaken for the strategic decisions made in the Budget Statement, which set the portfolio allocation figures which are then specified in the Bill, and evidence of any identified impacts against those Articles of the UNCRC requirements is reflected in the separate CRWIA for the Budget Statement.

3. Please provide a summary of the evidence gathered which will be used to inform your decision-making and the content of the proposal

The following reflects the process to assess impacts on the UNCRC requirements for both the Budget Statement and the Bill.

An assessment of impacts on Articles 2, 3, 6 and 12 (as well as all other Articles in the UNCRC requirements) was sought from Scottish Government policy teams against each of their proposed budget lines, with portfolios recommended to consider budget at Ministerial portfolio level (level 2) or Scottish Government Directorate level (level 3) to enable them to present an overview. Where a breakdown of budget allocation had been made within Directorates (at level 4, for divisions and units, for example) they were asked to consider the direct impacts on children's rights and wellbeing at that level too.

Assessing the impact of the monetary value of the budget lines was likely to have resulted in a consistently positive assessment: any public spend that supports the delivery of services is likely to have a positive impact on children's rights, compared with no spend at all. The decision which was assessed was therefore the impact of policy teams' budgets increasing, decreasing, or remaining the same. Where budgets remained the same, the impact of inflation and/or any change in demand was considered.

Portfolio teams were asked to consider whether the budget change had a potentially positive, negative or neutral impact on children's rights. If impact was considered to be negative, they were asked to assess whether that could result in a potential incompatibility with the UNCRC requirements. The responsibility for individual impact assessments for policy delivery sits with each policy team and they would have been

able to draw on any Child Rights and Wellbeing Impact Assessments (“CRWIAs”) produced for individual spending decisions and any engagement with young people that had taken place at the policy development stage.

These individual policy returns formed the basis of the impact assessment, which is reflected in the CRWIA for the strategic decisions within the Budget Statement, which has been used to inform this separate CRWIA for the Budget Bill itself, as that assessment informed the decisions within the Budget Statement on the portfolio budget allocation figures, which are then specified in the Bill. Therefore, the assessment undertaken has informed both the Budget Statement and the Bill.

In addition, the Scottish Government has an ongoing commitment to making sure that the voices of children and young people are heard at the highest levels of Government.

This takes place in annual meetings between the members of the Children’s Parliament, Scottish Youth Parliament, the Scottish Government Executive Team (the senior leaders of Government) and Cabinet (the First Minister, Deputy First Minister and all of the Cabinet Secretaries). This year’s Cabinet meeting with children and young people took place on 19 November 2024, before this CRWIA was finalised. At that meeting, members of the Scottish Youth Parliament highlighted as the key issues concerning young people: ending gender-based violence; investing in and protecting youth work services and increasing mental health training and support. Members of the Children’s Parliament highlighted as their ‘calls to action’: climate crisis education; vaping; and bullying and mental health in schools.

4. Further to the evidence described at ‘3’ have you identified any ‘gaps’ in evidence which may prevent determination of impact? If yes, please provide an explanation of how they will be addressed

There were no gaps in evidence that prevented the determination of the overall impact of the strategic decisions made within the Scottish Budget Statement about the portfolio allocation figures which are then specified in the Bill.

As with all CRWIAs, this assessment represents a view at a given point in time and relied upon the evidence and analysis available to Scottish Government portfolios at that time.

At the individual policy level, there were some gaps identified in information, for example, when further budget decisions are taken more locally by non-departmental public bodies (“NDPBs”). While NDPBs, by design, have the independence from the Scottish Government to make spending decisions in respect of their budgets, the Scottish Government operates appropriate high-level oversight of NDPBs and can therefore offer assurance of the impacts on the basis that the Scottish Government has the necessary visibility to assess the Bill’s overall impacts. As with all strategic decisions relevant to children’s rights, as proposals are developed, individual CRWIAs will be completed to assess relevant strategic decisions (and/or proposed legislation if required).

5. Analysis of Evidence

This analysis refers purely to the Budget (Scotland) (No. 4) Bill as a legislative mechanism, and not to the wider strategic decisions undertaken and announced in the Budget Statement.

That wider analysis, reflecting the decisions taken in the Budget Statement, is in a separate CRWIA. That analysis should be referred to in conjunction with this CRWIA.

The overall assessment of the Bill itself is that it impacts positively on UNCRC Article 4, as it is a legislative mechanism forming part of the overarching Budget process which facilitates Scottish Ministers' compliance with the requirement under Article 4 to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient resources for the realisation of children's rights. The Bill itself provides a mechanism to ensure that the portfolio allocation figures for Scottish Government Ministerial portfolios for financial year 2025-2026 are set out and are scrutinised, debated and authorised by the Scottish Parliament. There were no incompatibilities identified as part of the assessment undertaken on the Budget Bill.

6. What changes (if any) have been made to the proposal as a result of this assessment?

The analysis in this CRWIA has not resulted any changes being made to the Bill. The impacts of the decisions around portfolio allocation figures on children's rights and wellbeing are assessed in the separate CRWIA for the Budget Statement, as the strategic decisions on the portfolio allocation figures are made within the Budget Statement itself.

Conclusion

7. As a result of the evidence gathered and analysed against all UNCRC requirements, what is the potential overall impact of this proposal on children's rights?

The Budget Bill will have a positive impact on children's rights, specifically on Article 4, as it is a legislative mechanism forming part of the overarching Budget process which facilitates Scottish Ministers' compliance with the requirement under Article 4 to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient resources for the realisation of children's rights. The Bill enables Parliamentary scrutiny of the portfolio allocation figures decided upon in the Budget Statement. In addition, the Bill is the legislative mechanism through which the resources, as decided upon in the Budget Statement, are allocated to individual Ministerial portfolios for specified purposes and through which the Scottish Government obtains the authorisation of the Scottish Parliament to use those resources for the specified purposes in financial year 2025-2026.

A separate CRWIA has been prepared for those strategic decisions made in the Budget Statement.

8. If you have identified a positive impact on children’s rights, please describe below how the proposal will protect, respect, and fulfil children’s rights in Scotland.

The positive impacts of the Bill relate to it being a legislative mechanism forming part of the overarching Budget process which facilitates Scottish Ministers’ compliance with the requirement under Article 4 to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient resources for the realisation of children’s rights.

The Budget Bill will have a positive impact on Article 4. The Bill enables Parliamentary scrutiny of the portfolio allocation figures decided upon in the Budget Statement. In addition, the Bill is the legislative mechanism through which the resources, as decided upon in the Budget Statement, are allocated to individual Ministerial portfolios for specified purposes and through which the Scottish Government obtains the authorisation of the Scottish Parliament to use those resources for the specified purposes in financial year 2025-26.

A separate CRWIA has been prepared for those strategic decisions made in the Budget Statement.

9. If a negative impact has been identified please describe it below. Is there a risk this could potentially amount to an incompatibility?

As the Bill is a legislative mechanism, forming part of the overarching Budget process which facilitates Scottish Ministers’ compliance with the requirement under Article 4 to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient resources for the realisation of children’s rights, no negative impacts have been identified. Strategic decisions about the allocation of budgets across Scottish Government Ministerial portfolios are made in the Budget Statement, which is subject to a separate CRWIA.

No risks of a potential incompatibility have been identified as part of this impact assessment for the Bill. There is no evidence of negative impacts on the UNCRC requirements as a result of the Bill, which is a legislative mechanism and is one stage within the overarching Budget process which will facilitate the implementation of the strategic decisions taken in the Budget Statement through spending decisions made at portfolio level during financial year 2025-26. A separate CRWIA, detailing the impacts of those strategic decisions, has been prepared for the Budget Statement.

Mitigation Record

What options have been considered to modify the proposal in order to mitigate a negative impact or potential incompatibility?

Not Applicable

Issue or risk identified and relevant UNCRC requirement

Not applicable

Action Taken/ To Be Taken

Not applicable

10. As a result of the evidence gathered and analysed against all wellbeing indicators (Annex 2), will the proposal contribute to the wellbeing of children and young people in Scotland?

[Applicable Answer: Yes](#)

Safe:	Yes, supported by a positive impact on articles 2, 3, 4 and 6
Healthy:	Yes, supported by a positive impact on article 6
Achieving:	Yes, supported by a positive impact on article 12
Nurtured:	Yes, supported by a positive impact on article 6
Active:	Not applicable
Respected:	Yes, supported by a positive impact on article 12
Responsible:	Not applicable
Included:	Yes, supported by a positive impact on articles 2,3,4,6 and 12

If yes, please provide an explanation below:

The Bill forms part of the overarching Budget process through which the Scottish Ministers comply with Article 4 of the UNCRC requirements (as incorporated into Scots law). This Article requires the Scottish Ministers to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient public resources for the realisation of children's rights.

11. How will you communicate to children and young people the impact that the proposal will have on their rights?

This CRWIA refers to the impacts of the Budget (Scotland) (No. 4) Bill.

A copy of this CRWIA will be published on the Scottish Government website (Gov.scot). A separate CRWIA has also been produced for the Budget Statement and will also be published on gov.scot.

At the individual policy level, relevant teams will continue to ensure that children and young people who engaged with the Scottish Government and highlighted their priorities are made aware of both this CRWIA for budget purposes, and of the role and purpose of CRWIAs in individual policy delivery.

Post Assessment Review and sign-off

12. Planning for the review of impact on children's rights and wellbeing

The Bill is a legislative mechanism forming part of the overarching Budget process which facilitates Scottish Ministers' compliance with the requirements under Article 4 of the UNCRC requirements to undertake all appropriate legislative, administrative, and other measures for the implementation of the UNCRC requirements and, as part of this, to achieve sufficient resources for the realisation of children's rights. The Bill also operates as the legislative mechanism for public scrutiny and discussion of strategic decisions taken within the Budget Statement. The Bill's impact is not expected to change, however, any amendments to the portfolio allocation figures specified in the Bill which are made during financial year 2025-26 by spring and autumn budget revisions, would be subject to further assessment of the impacts on child rights and wellbeing via the CRWIA produced for the regulations making this change. A separate CRWIA has been prepared for the strategic decisions made in the Budget Statement, which will detail how those decisions have been taken.

13. Sign off

Policy Lead Signature & Date of Sign Off: Michael Tighe, 11 December 2024

Deputy Director Signature & Date of Sign Off: Matthew Elsby, 11 December 2024

Date CRWIA team first contacted: 3 September 2024



© Crown copyright 2024



This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3 or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.scot

Any enquiries regarding this publication should be sent to us at

The Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

ISBN: 978-1-83691-175-3 (web only)

Published by The Scottish Government, December 2024

Produced for The Scottish Government by APS Group Scotland, 21 Tennant Street, Edinburgh EH6 5NA
PPDAS1543894 (12/24)

W W W . g o v . s c o t