

CASE STUDY

Gender Budgeting Toolkit



Overview

The Scottish Women's Budget Group's [Gender Budgeting Toolkit](#) is designed to support Scottish local authorities to better understand and address gender inequality through their budgeting and decision-making processes. Funded through the **Scottish Government's Equality and Human Rights Fund**, the work has been underway for four years.

Gender budgeting is an internationally recognised approach that examines how public spending decisions affect women and men differently. The toolkit aims to support gender budgeting to be meaningfully applied at a **local authority level**, where the majority of public services are delivered and where decisions have a direct day-to-day impact on women's lives. This work is aiming to identify what works, what levers are already in place that can be used, and what does this look like.

The toolkit brings together learning from sustained engagement with councils across Scotland and provides practical guidance, examples, and case studies to help embed gender budgeting as part of routine policy, budget setting, and impact assessment processes. Importantly, the toolkit is intended to be a **living, iterative resource**, capable of evolving as learning develops and as councils progress at different paces.

Taking an Evidenced Based Approach to Designing the Toolkit

The development of the Toolkit arose from a recognised implementation gap between local and national policy ambitions on equality and the reality of service delivery. This includes services such as early years provision, transport, education support, social care, and community infrastructure- all of which disproportionately affect women as users of services, unpaid carers, and public sector workers.

Analysis of local authority budgets and impact assessments highlighted persistent challenges:

- Equality considerations, particularly sex/gender, were often treated as an **add-on** rather than a core component of decision-making.
- Women were frequently **invisible** within budget impact assessments, even when proposed cuts or changes disproportionately affected them.
- Budget processes prioritised financial balance without fully recognising **inequality as a financial and strategic risk**.
- **Training alone was not sufficient** to embed change, as it did not address the structural and governance mechanisms required for sustained improvement.

The Toolkit responded to these challenges by focusing on local authorities as key delivery bodies and by working collaboratively to identify practical routes for embedding gender budgeting within existing systems and duties, rather than creating additional burdens.

Developing and Using the Toolkit

A collaborative, relationship-based approach was adopted to working with local authorities through various entry points depending on local context. These included equality teams, child poverty leads, anti-poverty and inequality committees, and transport and planning teams.

Rather than adopting a one-size-fits-all model, the approach recognised that each local authority operates differently, with distinct governance structures, priorities, and levels of readiness. The project team positioned themselves not as external “experts” imposing solutions, but as partners offering gender budgeting expertise while tailoring support to local needs.

Design of the Toolkit

The Gender Budgeting Toolkit is structured around several key elements, pulling together the learning of working with local authorities in adopting gender budgeting. This includes:

Foundations for Gender Budgeting

The toolkit stresses the need for senior leadership and elected member buy-in in embedding this work. It also examines clear accountability mechanisms in performance management and measurement structures, while emphasising the need to move beyond reliance on training alone to embed systemic change.

Gender-Aware Policy and Budget Analysis

After establishing the foundations needed for this work, the toolkit discusses the key tools for gendered budgeting, including gendered policy analysis. It offers an overview of what the data can tell you, how specific decisions can contribute to inequality identified in the data, and what budgeting resources are needed for implementing changes. Case studies highlighting how these concepts are brought to life are set out, including but not limited to active travel and women's business startups.

Impact Assessment

The toolkit then examines how gendered budgeting can strengthen the effectiveness of impact assessments under Public Sector Equality Duties and Fairer Scotland Duties, assisting local authorities in meeting these obligations and improving decision-making. The toolkit provides examples of how impact assessments can help aid a better understanding of the impact that decisions can have on achieving intended outcomes and then discusses how gender budgeting can be used to consider these impacts and improve decision-making, rather than treating impact assessment as a procedural exercise.

Key Results and Impact

Although the Toolkit recognises that systemic change is gradual, several important outcomes have emerged including an increased number of local authorities recognising the impact of budget decisions on women, identifying gender inequality as a risk within budget papers and including gender disaggregated data in budget analysis.

Specific changes that have been identified to policy and service delivery include:

- Introduction of more accessible small business start-up grants for women-led microbusinesses, following a review of local authority data and identification of barriers.
- Establishment of women-only business hubs offering space and mentoring.

- Changes to welfare and information services, including further access to staff training and improved accessibility, such as updating the local authority website.
- Influence on transport strategies, with greater consideration of women's travel patterns, caring responsibilities, and walking and wheeling infrastructure.

Evaluating the Toolkit

What Worked Well

- **Relationship-building:** Long-term relationships with officers and elected members were crucial in taking this work forward and maintaining momentum. Elected member buy-in ensured that this work was kept on the agenda for officials.
- **Tailored engagement:** Adapting approaches to local contexts increased buy-in and relevance, recognising that each local authority will be at different stages of this work.
- **Framing equality as core business:** Positioning gender budgeting as key to improving existing duties and outcomes that local authorities are already prioritising, rather than as additional work.
- **Practical examples:** Case studies grounded abstract concepts in real, relatable policy areas.
- **Incremental progress:** Accepting gender budgeting as a continuous improvement process rather than an immediate transformation.

Next Steps

Planned next steps include:

- Additional work examining how **gender budgeting complement children's rights approaches**.
- Applying a gendered lens to the **Population Health Framework**.
- Exploring how gender budgeting can strengthen use of the **Place Standard Tool**.
- Continued engagement with councils through child poverty, transport, and other policy routes.

The toolkit will continue to be developed as new learning emerges, supporting local authorities to embed gender budgeting as a core component of effective, equitable public service delivery.