Human Rights Council Resolution 45/7 on Local Government and Human Rights

## 6th April 2022

The Scottish Human Rights Commission was established by the Scottish Commission for Human Rights Act 2006, and formed in 2008. The Commission is the National Human Rights Institution for Scotland and is independent of the Scottish Government and Parliament in the exercise of its functions. The Commission has a general duty to promote human rights and a series of specific powers to protect human rights for everyone in Scotland.

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# Introduction

The Commission welcomes the opportunity to respond[[1]](#endnote-2) to the Office of the High Commissioner for Human Right’s recent request for views regarding resolution 45/7 on local Government and the challenges faced in the promotion and protection of human rights. This contribution begins by providing a very brief overview of local governance in Scotland and their engagement with the human rights system. This is followed by a presentation of some of the major challenges local authorities are currently facing. The contribution also discusses the budgetary work which is ongoing in Scotland, at both the national and local level, to aid duty-bearers to place human rights realisation at the centre of budgetary decision-making.

# Context

Local authorities in Scotland are on the front line of delivering services that impact on a wide range of international human rights. From the right to education and housing, to health and social care, and delivering the right to food via free school meals, local authorities play an irreplaceable role in creating local democracy and the protection and promotion of human rights. Local authorities in Scotland are often the duty-bearers who are first confronted with any failure to deliver upon such rights and are thus essential to include in the journey to realise human rights.

Local government across the UK continues to feel the ongoing effects of austerity measures. These budget cuts mean that local authorities in Scotland now only have difficult decisions left to take. These challenges have been further exacerbated by the impact of COVID-19 and the increasing need for and cost of delivering basic services to be delivered in Scotland.

Scotland’s human rights obligations have been an area of growing importance and focus since the [First Minister’s Advisory Group on Human Rights Leadership](file:///C:\Users\Alice.Lixi\Downloads\•%09https:\humanrightsleadership.scot\)[[2]](#endnote-3) recommendations led to the development of [Scotland’s National Taskforce on Human Rights](file:///C:\Users\Alice.Lixi\Downloads\•%09https:\www.gov.scot\groups\national-taskforce-for-human-rights-leadership\)[[3]](#endnote-4) and its subsequent recommendations on incorporation of international human rights treaties[[4]](#endnote-5) and the passing of the [UNCRC (Incorporation) (Scotland) Bill](https://www.parliament.scot/bills-and-laws/bills/united-nations-convention-on-the-rights-of-the-child-incorporation-scotland-bill)[[5]](#endnote-6). These are all welcome, positive developments and demonstrate Scotland’s firm commitment to the realisation of human rights. However, without co-ordinated efforts to build capacity between the national and local level, there is a real risk that local authorities in Scotland will be both unaware and unable to meet their human rights obligations as duty-bearers.

# Local Governance in Scotland

Local government in Scotland, since 1996, has been made up of 32 local authorities each with elected members from political parties in Scotland as well as a range of elected independent councillors. The authorities vary hugely in size, population, demographics, and geography, meaning the challenges faced by local authorities can be very specific to their boundary area. For example, delivering human rights promotion in the remote Western Isles of Scotland (Comhairle nan Eilean Siar) differs considerably to the protection and promotion of rights in the city of Glasgow (Glasgow City Council). Pressures exist for all local councils, from increased pay awards, sustainability agendas, demand pressures, and changing demographics, but often each local authority has its own specific needs.

The primary duties of local authorities are laid forth in The [Local Government (Scotland) Act 1973](https://www.legislation.gov.uk/ukpga/1973/65/contents)[[6]](#endnote-7) and The [Local Government Scotland etc. (Scotland) Act 1994](https://www.legislation.gov.uk/ukpga/1994/39/contents)[[7]](#endnote-8), though additions to duties have been made subsequent to the [Scotland Act 1998](https://www.legislation.gov.uk/ukpga/1998/46/contents)[[8]](#endnote-9) and establishment of Scottish Parliament. These primarily relate to mandatory duties, such as the provision of schools, social care and social work, to permissive powers such as economic development and recreational facilities, and regulatory powers over licensing for example. Local authorities are responsible for the collection of several local taxes such as local council tax and non-domestic rates (NDRs) from businesses, with NDRs placed into a national pot.

In addition to the 32 local authorities, Scotland has the [Convention of Scottish Local Authorities (COSLA)](https://www.cosla.gov.uk/)[[9]](#endnote-10) which acts as a bridge between local government and the Scottish Government. COSLA aims to represent the views of local government, develop partnerships with other governing institutions as well as businesses and the third sector, and lead reforms in local governance. COSLA plays an important role in the functioning of local governance in Scotland and is central to facing the many challenges afflicting local authorities.

Scotland’s local authorities have put in place a range of policies designed to further human rights realisation, though they are often discussed via different language. For example, councils in Scotland when taking budgetary decisions are expected to assess each option in relation to an equality impact assessment. This is in line with requirements under the [Equality Act 2010](https://www.legislation.gov.uk/ukpga/2010/15/contents)[[10]](#endnote-11) and is intended to ensure that non-discrimination lies at the heart of decision making.

The [Community Empowerment (Scotland) Act 2015](https://www.legislation.gov.uk/asp/2015/6/contents/enacted)[[11]](#endnote-12) has seen participatory practices in local authorities given more attention. Where some councils choose to meet the requirements of the Act via setting aside 1% of their budget to fund community projects, others ensure strategic projects are carried out in consultation with people in the area. Both approaches have their benefits and drawbacks. For example, through providing 1% of the budget to community projects, it is often those who can engage with such a process who receive the grant, over it being those most in need. Whereas consulting on strategic goals of the community once again removes the public from power. Participation in local authority decision-making still requires progress but there are signs that this aspect of governance is playing an increasing role.

Beyond these legislative changes, there has also been engagement from some local authorities in Scotland and importantly COSLA, to understand the potential that human rights budgeting offers to duty bearers. This engagement is part of a programme of work started in 2018 by the Commission (in partnership[[12]](#endnote-13)) as a short-term EU funded project into human rights budgeting.

The current work stream aims to better understand and support wider scrutiny of public spending decisions through a human rights lens. A key strategic goal being, that national and local government are better able to demonstrate improvements in fiscal transparency and participation, and an understanding of key concepts around human rights budgeting[[13]](#endnote-14). While these conversations remain in their infancy, progress is being made and there are early signs for the development of training materials and a commitment to continue seeking to implement human rights principles at the heart of local financial decision-making. This work at the local level is being developed and informed through the Commission’s Collaborative PhD candidate[[14]](#endnote-15). The Commission hopes that in due course this work at the local level will provide a useful example of practice for other NHRIs.

## Major Challenges

When considering the challenges faced by Scotland’s local authorities, it is important firstly to recognise the overarching issue of reduced funding due to austerity. Austerity policy has been implemented across the UK and is widely acknowledged both domestically and internationally as having a chilling effect on the realisation of all rights, particularly on economic and social rights. Ten years of contractionary fiscal policy by successive UK governments has reduced the levels of support available to people. The adverse impact of these changes and cuts[[15]](#endnote-16) has been documented on the enjoyment of the rights to social security and to an adequate standard of living by disadvantaged and marginalised individuals and groups, in particular women[[16]](#endnote-17), children and young people[[17]](#endnote-18), persons with disabilities[[18]](#endnote-19), lone parent families[[19]](#endnote-20) and **minority ethnic households**[[20]](#endnote-21). COVID-19 further spotlighted[[21]](#endnote-22) the structural inequalities already facing many people in Scotland[[22]](#endnote-23), with intersectionality magnifying these impacts[[23]](#endnote-24).

While politically the choice of austerity has ended, in reality the policies implemented under its guise have not been reversed. This has left local authorities in Scotland continuously trying to fill their ‘financial gap’ with efficiency measures, raised taxes, or difficult service cuts. To put this into perspective, since 2013/14 there has been a 4.2% cut to local authority funding in Scotland despite an increase in service demands[[24]](#endnote-25).

This well-known challenge has been commented on by the Special Rapporteur on Poverty[[25]](#endnote-26), but is important to raise as many of the following challenges are underpinned and exacerbated by a core lack of funding at the local level in Scotland. Austerity has led to every efficiency measure and palatable service cut having already being taken, leaving only difficult decisions, which often impact greatly upon society’s most vulnerable.

Dealing with the impacts of austerity is a challenge which can only be met through the reversal of regressive policies set since 2010 and a prioritisation of resources to boost the ability of local councils to deliver upon their mandates. While extra discretionary funding has been made available via the Scottish Government to deal specifically with the worst consequences of the pandemic, providing an essential lifeline[[26]](#endnote-27), it has done nothing to mitigate the underlying and ongoing challenges faced by local authorities in relation to their core finance.

One of the major challenges currently in Scotland, is the increase in centralised decision-making by Scottish Government. This has several ramifications for local government, from ring-fenced funding leaving less flexibility within local authorities’ budgets, to a reduction in local autonomy and local decision-making. For example, the participation of people in Scotland can often be removed from a local decision-making process to a national consultation, which can be less accessible to many vulnerable groups.

Increasingly in Scotland, we are seeing policies politically backed through the ring-fencing of large grants. While this can be an important tool to prioritise resources for policy goals, it can also remove local decision-making, as the overall budget from which local authorities can allocate and spend on priority areas is significantly reduced.

Taking the example of educational provision, which has been frequently criticised[[27]](#endnote-28) in Scotland, the political reaction has been to ring-fence budgets to support its delivery, such as ensuring specific teacher to pupil ratios[[28]](#endnote-29). While this delivers upon national political commitments, it fails to consider the flexibility required at the local level to meet specific needs within a diverse population. For example, while education spend is protected in Glasgow, reductions in core funding leave the local authority with fewer resources to combat priority areas such a deprivation and child poverty.

Local authorities argue[[29]](#endnote-30) that ring-fenced budgets reduce local autonomy and leave them primarily as a vehicle for delivering on national policy, rather than performing their role in establishing local democracy. As a result, with much of a local authority’s budget tied up in ring-fenced grants it reduces the overall pool from which a local authority is able to find savings via efficiency measures or service cuts. This means cuts to one area can be a lot more severe.

Ring-fencing remains an area of intense debate between local authorities and the Scottish Government. While ring-fencing funding can be a successful tool in ensuring commitment to a national policy and priority, further participation of local authorities in setting areas of ring-fenced funding should be sought. Local authorities are best placed to understand the needs of their local area and thus ensuring the realisation of human rights at the local level requires flexibility in how resources are prioritised for different local authority needs. A one size fits all approach rarely provides the best route to promoting everyone’s human rights equally.

A further challenge faced by local authorities in Scotland is an inability for medium to long-term planning due to a lack of multi-year (3-year) funding settlements. Currently there is a one-year settlement, which leaves local authorities in the difficult position of either not carrying out longer term planning or having to rely on indicative multi-year plans[[30]](#endnote-31). There is already a high degree of uncertainty in financial planning due to the unknown long-term economic impact of COVID-19 and one-year budgets set by the Scottish Government only exacerbate this uncertainty further.

Being able to have a longer-term outlook of what a local authority’s budget will be may have an impact upon decision making and allow councils to move from reactionary spending to more preventative spending in line with human rights concerns. It is a statutory duty in Scotland for local authority’s chief finance officers to set a balanced budget each year. This is exceptionally difficult to do, when many of the budgetary decisions required are taken without full knowledge of what their financial settlement from central government will be. This issue has been consistently raised by local authorities in Scotland, however, there is no current indication that the Scottish Government are going to move to multi-year budgets.

Further budgetary complexities derive from the complex constitutional make-up of the UK. The Scottish budget is made up of a combination of a ‘block grant’ from the UK Government and revenue generated in Scotland[[31]](#endnote-32). Understating the totality of the Scottish budget requires knowing the amount that the UK government block grant will provide. This is also set via one-year budgets. The process therefore, creates the potential for conflict between the Scottish Government setting three-year budgets based on an indicative analysis of what the block grant will be.

This creates the potential that Scottish Government finances could be left in a worse-off position if it incorrectly forecasts the block grant amount. The negative impacts of this would also cascade down to impact local authority funding. Further discussion, collaboration, and planning through the local, devolved and UK level is required to ensure three-year budgets can be set with some degree of certainty and allow for longer term planning on preventative measures to become the norm.

A further challenge for local authorities, is the potential for ‘cognitive overload’. Local authorities are required to keep pace with the policy decisions taken by the Scottish Government, with an increasing range of obligations created by legislation. With the forthcoming introduction of new human rights legislation in Scotland, incorporating a range of UN treaties into Scots law, there is a real risk of creating cognitive overload for those working in local authorities.

In recent years, work has developed on a range of budgeting approaches including wellbeing, gender, participatory, and human rights budgeting. A selection of approaches are being tested in Scotland without set guidance in relation to finance[[32]](#endnote-33). Further work is required by both duty bearers and academic commentators to bring these approaches in line with one another and provide local authorities in Scotland with a coherent framework from which to protect and promote human rights.

Sufficient resources for capacity building are required for local authority staff and elected councillors to ensure that an awareness and understanding of human rights obligations supports the incorporation agenda in Scotland. Often decisions being taken at the local level are based on priority factors such as health, criminal justice, deprivation, social needs, but rarely are these placed into the human rights framework or language.

All local authorities face a series of common challenges. Poverty, deprivation, aging demographics in rural areas, increasing service demands and costs of delivery, all cause significant challenges. For these challenges to be met, Scotland must begin to maximise its available resources and begin to reverse the impacts of austerity policy since 2010.

The importance of the specific obligation to maximise its available resources[[33]](#endnote-34) is that developing a budget through a human rights lens to support policy intentions and service delivery is not just about ensuring that all levels of government are using existing resources efficiently, effectively and without discrimination. It is also about ensuring that the necessary effort is being made to generate additional resources and whether those efforts are adequate and equitable. A key area of focus when government is exploring whether it has maximised its available resources, is the country’s system of taxation (national and local).

Tax revenues (along with borrowing powers) are the main source of income for governments to facilitate the execution of their legal obligations to protect, respect and fulfil human rights and therefore the taxation policy plays a key role in the progressive realisation of rights. With the recent passing of the proposed UNCRC bill and the forthcoming Scottish human rights legislation, which will reassert Scotland’s commitment to the UK’s international human rights obligations[[34]](#endnote-35), it is important that it is well understood that these obligations apply to all government activity (national and local), including decisions around resource generation. Incorporation offers Scotland an opportunity to place human rights at the centre of both national and local decision-making.

To have this intended impact, the Commission’s work recognises that the relationship between local and national governance in Scotland requires more transparency, further collaboration, a renewed focus on deprivation as a driving priority, alongside the adoption of an encompassing framework where training is made available to local authority staff and elected officials.

# Principles

The core principles set out below, are drawn from the experience of the Commission’s budgeting work as well as it’s wider work streams on information and economic and social rights. These principles could lead to better governance practices at the local level in Scotland and providing guidance to other States seeking to protect and promote human rights via local governance.

* Austerity policies must be reversed in relation to local government finance. Where the cuts have slowed, there is still real term decrease in local authority core funding.
* Governments (national and local) must understand their obligation to maximise their available resources and recognise that taxation policy plays a key role in the progressive realisation of rights.
* Participation as power sharing. Not only between people and local authorities but also local authority participation in national policy making.
* There needs to be a coherent human rights framework with clear and concise obligations to be met by local authorities.
* Performance frameworks set at the national level should be transferable and relatable to influence performance frameworks at the local level. This will help ensure joined up measurement of rights realisation.
* Human rights obligations must inform how to prioritise money within local governance.
* Centralisation of decision making should be reduced where possible and where not possible should seek the views of local authorities and measure the impact of areas such as ring-fenced budgets.
* Where new policy is embedded nationally, funding should be made available to ensure local government are aware of the changes and can enact change throughout their own delivery services.

End.

1. This response has been informed by the work of Aidan Flegg, a Doctoral student undertaking a Collaborative PhD with the Commission, Glasgow University and the University of Stirling: “*Minimum core obligations: the potential for human rights budgeting in Scotland*”. [↑](#endnote-ref-2)
2. See recommendations from the First Minister’s Advisory Group on Human Rights Leadership: <https://humanrightsleadership.scot/> [↑](#endnote-ref-3)
3. See recommendations from the National Taskforce for Human Rights Leadership:

   <https://www.gov.scot/groups/national-taskforce-for-human-rights-leadership/> [↑](#endnote-ref-4)
4. The National Taskforce’s key recommendations on rights to be included within the new framework include the following, so far as possible within devolved competence:

   • Reaffirming the relevant rights in the Human Rights Act;

   • Incorporation of the International Covenant on Economic, Social and Cultural Rights

   • Incorporation of the Convention on the Elimination of All Forms of Discrimination against Women

   • Incorporation of the Convention on the Elimination of All Forms of Racial Discrimination

   • Incorporation of the Convention on the Rights of Persons with Disabilities

   • A right to a healthy environment for everyone

   • A right of older people to a life of dignity and independence

   • Equality rights for LGBTI people. [↑](#endnote-ref-5)
5. See: <https://www.parliament.scot/bills-and-laws/bills/united-nations-convention-on-the-rights-of-the-child-incorporation-scotland-bill> [↑](#endnote-ref-6)
6. See: <https://www.legislation.gov.uk/ukpga/1973/65/contents> [↑](#endnote-ref-7)
7. See: <https://www.legislation.gov.uk/ukpga/1994/39/contents> [↑](#endnote-ref-8)
8. See: <https://www.legislation.gov.uk/ukpga/1998/46/contents> [↑](#endnote-ref-9)
9. See:

   <https://www.cosla.gov.uk/> [↑](#endnote-ref-10)
10. See:

    <https://www.legislation.gov.uk/ukpga/2010/15/contents> [↑](#endnote-ref-11)
11. See: <https://www.legislation.gov.uk/asp/2015/6/contents/enacted> [↑](#endnote-ref-12)
12. See:

    <https://www.scottishhumanrights.com/media/1778/human-rights-budgeting-project-steering-group.docx> [↑](#endnote-ref-13)
13. For further details on all the Commission’s work on human rights budgeting please see:

    <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/> [↑](#endnote-ref-14)
14. The PhD “*Minimum core obligations: the potential for human rights budgeting in Scotland*” began by looking at the overarching obligations pertaining to social and economic rights. Working through this, it became clear that while human rights would be given legal effect via national legislation and policy, their delivery would often be dependent on local government in Scotland. As new duties for public authorities in Scotland come into force, there was little awareness of how these duties would be interpreted and understood at the local level. The project thus began to engage with local authorities in Scotland. First through a questionnaire and later via more detailed interviews. This data has yielded a great deal of insight into the challenges faced by local authorities in Scotland as well as opened up potential channels to put in place training and awareness-raising around human rights and finance.   [↑](#endnote-ref-15)
15. Research by the Child Poverty Action Group reveals that over the last decade nearly 100 cuts have been made to social security entitlement and the value of payments has fallen as social security rates have been either frozen or increased by less than inflation. See <https://tfn.scot/news/protesters-turn-out-against-uinversal-credit-cut> Some of the recent measures include the social security cap for more than two children, the so called “rape clause”, where women can claim for a third or subsequent child if it was conceived "as a result of a sexual act which you didn't or couldn't consent to" or "at a time when you were in an abusive relationship, under ongoing control or coercion by the other parent of the child"; a five week wait for a claimants 1st payment of Universal Credit; the social security sanction regime and the so called “bedroom tax” - also known as under occupancy charge or spare room subsidy) means that you will receive less in Housing Benefit or Housing Costs Element in a Universal Credit claim if you live in a Housing Association or Council property and you are deemed to have one or more spare bedrooms. The Special Rapporteur on Extreme Poverty has described these measures as “*deliberately retrogressive*” and “*unconscionable*.” See Statement on Visit to the United Kingdom, by Professor Philip Alston, United Nations Special Rapporteur on extreme poverty and human rights <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=23881> [↑](#endnote-ref-16)
16. Gendered issues in the social security system long pre-date the pandemic; and cuts and policy changes since 2010 have increased children’s, women’s and in-work poverty. See <https://wbg.org.uk/wp-content/uploads/2021/10/Social-security_-Autumn-2021-pre-Budget-Briefing-1-1.pdf>

    Being in employment is not necessarily protective against poverty and women are more likely to be in working poverty than men – see <https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2020/03/working-poverty/documents/poverty-and-employment/poverty-and-employment/govscot:document/What+do+we+know+about+in-work+poverty+in+Scotland+2019+interim+findings.pdf?forceDownload=true> . Women are heavily over represented in occupations which tend to be lower paid and undervalued compared to those which are male dominated damaging for health and one of the main causes of poor health and health inequalities. See <https://www.gov.scot/publications/fairer-scotland-women-gender-pay-gap-action-plan/> and <http://www.healthscotland.scot/health-inequalities/fundamental-causes/poverty/overview-of-poverty> [↑](#endnote-ref-17)
17. See <https://www.jrf.org.uk/report/poverty-scotland-2021>; <http://www.healthscotland.scot/population-groups/children/child-poverty> and <https://www.scottishhumanrights.com/media/2211/coe-european-social-charter-2021-shrc.pdf> [↑](#endnote-ref-18)
18. 42% of children in relative poverty in 2017-20 were in a family with at least one disabled person. The cost of living has risen for disabled people during the Covid-19 pandemic. Pre-Covid disabled people in Scotland spent on average £632 a month on excess costs (the highest excess costs in the UK) related to living as disabled (including increased use of heating, special equipment, and care costs. Once these costs are accounted for, which is 48% of disabled households in Scotland are living in poverty (half a million disabled people and their families). Moreover, 46% of in the most deprived quintile had a limiting longstanding illness (compared to 25% of people living in the least deprived quintile) – see <https://www.ercs.scot/wp/wp-content/uploads/2021/10/HRHE-and-disabled-peoples-rights-Final-Sept-2021.pdf>

    The Scottish Government’s own analysis shows that households where someone is disabled are at even greater risk of poverty compared to a household where no-one is – see <https://www.jrf.org.uk/report/poverty-scotland-2021> .

    Legacy social security benefits were not raised in line with the £20 Universal Credit uplift during COVID-19 – this has particularly impacted disabled people. Twenty percent of disabled women reported losing government support since the start of the crisis. See <https://wbg.org.uk/wp-content/uploads/2021/03/Covid-19-and-economic-challenges-for-disabled-women.pdf> [↑](#endnote-ref-19)
19. Between 2017 and 2020 the poverty rate in Scotland was highest for single women with children – See <https://data.gov.scot/poverty/> Also see <https://wbg.org.uk/wp-content/uploads/2021/10/Social-security_-Autumn-2021-pre-Budget-Briefing-1-1.pdf> [↑](#endnote-ref-20)
20. The cumulative changes to public spending from 2010–2011 to 2021–2022 will fall the hardest on Black households. See Reed and Portes, The Cumulative Impact on Living Standards of Public Spending Changes, p.10

    However, little is known about whether there is equal access to and experience of the social security system for people from different ethnic backgrounds in large-scale quantitative data in Scotland or the UK - more in-depth information about specific aspects of the system is requires in order understand the structural inequalities across the system – see <https://www.jrf.org.uk/report/review-poverty-and-ethnicity-scotland> ; also see <https://wbg.org.uk/wp-content/uploads/2021/10/Social-security_-Autumn-2021-pre-Budget-Briefing-1-1.pdf>

    One main driver of poverty for minority ethnic groups is the combination of the minority ethnic pay gap and the large wealth gap between white and minority ethnic families in the UK - <https://www.runnymedetrust.org/projectsand-publications/employment-3/the-colour-of-money.html>.

    Concern has been noted over **racial bias** within approved applications in the Scottish Social Security system - Although available data of different Ethnic Minority communities is very limited - Asian applicants (who form the largest group of minority ethnic applicants) are least likely to have their applications approved. [↑](#endnote-ref-21)
21. See:

    * <https://www.scottishhumanrights.com/covid-19/>

    [↑](#endnote-ref-22)
22. See:

    * <https://www.gov.scot/binaries/content/documents/govscot/publications/research-and-analysis/2020/09/the-impacts-of-covid-19-on-equality-in-scotland/documents/full-report/full-report/govscot%3Adocument/Covid%2Band%2BInequalities%2BFinal%2BReport%2BFor%2BPublication%2B-%2BPDF.pdf>
    * <https://nationalperformance.gov.scot/scotlands-wellbeing-impact-covid-19-chapter-4-communities-poverty-human-rights>
    * <https://www.resolutionfoundation.org/publications/the-economic-effects-of-coronavirus-in-the-uk/>
    * <https://fraserofallander.org/what-does-todays-labour-market-and-universal-credit-data-tell-us-about-the-impact-of-covid-19-on-scotland/>;
    * <https://fraserofallander.org/emerging-indicators-of-impacts-of-covid-19-on-the-economy-and-households-in-scotland/>;
    * <https://fraserofallander.org/the-economy-remains-on-life-support-but-its-pulse-is-still-beating-latest-real-time-indicators-of-the-scottish-economy/>;
    * <https://fraserofallander.org/what-can-the-universal-credit-data-tell-us-about-local-impacts-in-scotland/>;
    * <https://fraserofallander.org/what-do-the-latest-indicators-tell-us-about-the-impact-of-the-coronavirus-on-the-scottish-economy/>
    * <https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/114973.aspx>
    * <https://www.resolutionfoundation.org/publications/growing-pains-the-impact-of-leaving-education-during-a-recession-on-earnings-and-employment/>

    [↑](#endnote-ref-23)
23. See:

    * <https://data.gov.scot/coronavirus-covid-19/equality.html>

    [↑](#endnote-ref-24)
24. See: <https://www.audit-scotland.gov.uk/uploads/docs/report/2022/nr_220310_local_government_finance.pdf> [↑](#endnote-ref-25)
25. See A/HRC/41/39/Add.1 [↑](#endnote-ref-26)
26. See <https://www.gov.scot/publications/coronavirus-covid-19-local-authority-discretionary-fund---information-for-local-authorities/> and <https://www.gov.scot/publications/coronavirus-covid-19-summary-of-scottish-business-support-funding/pages/local-authority-allocations/> [↑](#endnote-ref-27)
27. See <https://www.oecd-ilibrary.org/sites/bf624417-en/index.html?itemId=/content/publication/bf624417-en> [↑](#endnote-ref-28)
28. See <https://sp-bpr-en-prod-cdnep.azureedge.net/published/2021/8/27/ccf6f2ab-1d70-4269-b67c-3d9cc4fb4429/SB%2021-58.pdf> [↑](#endnote-ref-29)
29. Evidence draw from the Collaborative PhD interviews with Local Authority Finance Directors. [↑](#endnote-ref-30)
30. <https://www.audit-scotland.gov.uk/uploads/docs/report/2022/nr_220310_local_government_finance.pdf> [↑](#endnote-ref-31)
31. The Scottish Budget was originally an expenditure budget, whereby the Scottish Government proposed a range of spending allocations in the draft budget, ultimately approved through the parliamentary bill process. The finance for the Scottish Budget was almost entirely derived from the ‘Block Grant’, allocated from the Westminster Government. In 1999, only 7% of the Scottish Budget was revenue generated in Scotland and was largely Non-Domestic Rates. Following the expansion of competences under successive Scotland Acts, 50% of the Scottish Budget has been revenue raised in Scotland, with a contingent decline in the general Block Grant. Other ‘consequentials’ related to Scotland’s ‘share’ of Westminster spend have varied the totals of Scottish Budgets over the years and are set to do so in the 2022-23 Budget with additional Covid-related funding. [↑](#endnote-ref-32)
32. See for example the report by K Trebeck on children’s wellbeing and the Scottish Budget. Available at: <https://childreninscotland.org.uk/wellbeing-budget/> [↑](#endnote-ref-33)
33. Explicitly identified in Article 2(1) of the International Convention on Economic, Social and Cultural Rights <https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx>; Article 4(2) of the UN Convention of the Rights of People with Disabilities [Article 4 – General obligations | United Nations Enable](https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities/article-4-general-obligations.html) and Article 4 of the UN Convention on Rights of the Child [Layout 1 (unicef.org.uk)](https://www.unicef.org.uk/wp-content/uploads/2016/08/unicef-convention-rights-child-uncrc.pdf) [↑](#endnote-ref-34)
34. The obligation of Maximum Available Resources is explicitly identified in Article 2(1) of the International Convention on Economic, Social and Cultural Rights <https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx>; Article 4(2) of the UN Convention of the Rights of People with Disabilities [Article 4 – General obligations | United Nations Enable](https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities/article-4-general-obligations.html) and Article 4 of the UN Convention on Rights of the Child [Layout 1 (unicef.org.uk)](https://www.unicef.org.uk/wp-content/uploads/2016/08/unicef-convention-rights-child-uncrc.pdf) [↑](#endnote-ref-35)