

[REDACTED]  
by email to [REDACTED]

Our ref: Fol/2025/10  
28 August 2025

Dear [REDACTED]

Thank you for your email of 3 August to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 for information about the Equality Act 2010 Compliance, EDI Expenditure, and Ideological Influence in Fiscal Guidance.

The information you requested is included in the Annex to this reply. I have assumed that the reference to the Supreme Court judgement should be to UKSC/2024/0042 [For Women Scotland Ltd \(Appellant\) v The Scottish Ministers \(Respondent\) - UK Supreme Court](#), rather than UKSC/2022/0031 which related to devolution issues.

If you are unhappy with this response to your request under the Freedom of Information (Scotland) Act 2002, you may ask us to carry out an internal review of the response, by writing to: Mr John Ireland, Chief Executive, Scottish Fiscal Commission, email [FOLrequests@fiscalcommission.scot](mailto:FOLrequests@fiscalcommission.scot).

Your review request should explain why you are dissatisfied with this response and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at: [www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx](http://www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx).

Yours sincerely

A handwritten signature in black ink, appearing to read "James H White".

**James H White**  
**Governance Manager**



## Annex

### 1. Equality Act 2010 Compliance and Definition of Sex (Post-UK Supreme Court Ruling)

- Following the UK Supreme Court judgment in *For Women Scotland Ltd v The Scottish Ministers* (UKSC/2024/42, ruling issued 16 April 2025), which clarified that the protected characteristic of “sex” in the Equality Act 2010 refers to biological sex, please confirm:

Question	Response
<ul style="list-style-type: none"><li>Whether the Commission has reviewed, amended, or reaffirmed any documents, policies, guidance, staff training, or public statements as a result of this legally binding clarification.</li></ul>	<p>No.</p> <p>The Commission’s documents, including those listed, are subject to regular review to ensure that they remain up to date.</p>
<ul style="list-style-type: none"><li>Whether any internal legal advice or minutes of meetings address the implications of this judgment.</li></ul>	<p>No internal legal advice was sought nor were there any meetings to consider the implications of the Supreme Court judgement.</p> <p>A verbal assessment of the toilet provision within Governor’s House was made, which concluded that they were compliant with the Workplace Regulations as each toilet space is self contained, lockable from inside, with its own hand washing and drying facilities.</p>
<ul style="list-style-type: none"><li>Whether the Commission’s equality policies or forecasts distinguish between sex (as defined in law) and gender identity (which is not a protected characteristic in itself).</li></ul>	<p>The Commission’s equality policies are based on the nine protected characteristics set out in the Equality Act 2010.</p> <p>The Commission’s principal economic and fiscal forecasts do not refer to either sex or gender.</p> <p>The Commission’s publication <a href="#">“Trends in Scotland’s population and effects on the economy and income tax”</a> refers to “sex” in the section on mortality, based on ONS population projections. The same publication refers to “gender” in the section on participation rates, based on the ONS Labour Force Survey.</p>



## 2. Equality, Diversity and Inclusion (EDI) Roles, Expenditure, and Third-Party Influence

- Please disclose Annual expenditure from 2020 to present on:

Question	Response
• EDI-related roles	2020-25      £0
• Training and external consultancy	2020-21      £0 2021-22      £1,080 – Race to Equality: Achieving Racial Inclusion at Work £1,800 - Creating a Culture of Inclusion 2022-25      £0
• Events, campaigns, or partnerships linked to diversity, inclusion, or LGBTQ+ themes	2020-25      £0
• Names of all third-party organisations (eg Stonewall, LGBT Youth Scotland, Equally Safe, etc.) that have been consulted, contracted, or partnered with in any EDI capacity	No third party organisations have been consulted, contracted or partnered with in any EDI capacity.
• Any materials, contracts, MoUs, or guidance provided by these third parties	None.
• Whether any of the above bodies influence or advise on public-facing forecasts, modelling assumptions, or policy engagement strategy.	These organisations have neither influenced nor advised on the Commission's forecasts, modelling assumptions, or policy engagement strategy.

### 3. Safeguarding of Belief, Speech, and Legal Rights

- Please provide the Commission's current policy and internal procedures on:

Question	Response
<ul style="list-style-type: none"> <li>Freedom of belief (including the right to hold gender-critical views)</li> </ul>	<p>Fairness at Work Policy (<a href="#">Fairness at Work   Scottish Fiscal Commission</a>)</p> <p>Scottish Fiscal Commission staff are also covered by the UK Civil Service Code of Conduct <a href="#">The Civil Service code - GOV.UK</a> and the Scottish Government's <a href="#">Standards of Behaviour</a> policy</p>
<ul style="list-style-type: none"> <li>Protection from compelled speech or ideological language in the workplace</li> </ul>	<p>Scottish Fiscal Commission staff are covered by the UK Civil Service Code of Conduct <a href="#">The Civil Service code - GOV.UK</a> and the Scottish Government's Standards of Behaviour policy</p>
<ul style="list-style-type: none"> <li>Handling of complaints involving belief-based discrimination or harassment</li> </ul>	<p>These would be handled by the Commission's Fairness at Work Policy (<a href="#">Fairness at Work   Scottish Fiscal Commission</a>) or Whistleblowing Policy (<a href="#">Whistleblowing Policy   Scottish Fiscal Commission</a>).</p>

- Please also disclose any complaints received since 2020 relating to:

Question	Response
Suppression or sanctioning of lawful belief (eg gender-critical views)	No complaints have been received since 2020.
Staff being asked or expected to use non-legal ideological language	No complaints have been received since 2020.
Discrimination based on sex or belief	No complaints have been received since 2020.



#### 4. Use of Ideological Language and Public Communications

- Please confirm whether terms such as “cisgender,” “assigned male/female at birth,” “gender identity,” or “trans women are women” have appeared in any:

Question	Response
• Official documents	These terms have not been used.
• Economic modelling reports or forecasts	These terms have not been used.
• Staff guidance	These terms have not been used.
• Internal or external communications since January 2020	These terms have not been used.

#### 5. Integrity of Statutory Role and Non-Political Function

- As an independent fiscal body, please confirm:

Question	Response
• Whether the Commission has undertaken any assessments to ensure that its public functions, communications, and internal policies remain free from political or activist influence (including but not limited to Stonewall-style ideology or trans inclusion frameworks).	<p>The Commission is subject to regular external review to assess the quality of its forecasts and independence. The last review was undertaken by OECD in 2024, with the report being published in March 2025 on the Commission’s website (<a href="#">OECD Reviews of the Scottish Fiscal Commission   Scottish Fiscal Commission</a>).</p> <p>In 2024 the Commission undertook an <a href="#">external stakeholder survey</a> to gather key stakeholders’ perspectives of and opinions on the organisation and its work, including perceptions of independence.</p>
• Whether any modelling assumptions, fiscal recommendations, or public briefings have been shaped by:	
• Non-economic frameworks (eg intersectionality, critical race theory, trans inclusion guidance)	<p>No.</p> <p>Information on the Commission’s approach to modelling is available from the Commission’s website in a series of Occasional Papers (<a href="#">Occasional Papers   Scottish Fiscal Commission</a>).</p>

<ul style="list-style-type: none"> <li>Guidance from activist organisations or ideologically driven training programmes</li> </ul>	No.
--	-----

## 6. Public Funds, EDI Justification, and Policy Outcomes

- Please provide any documented cost–benefit analysis, impact assessment, or evaluation showing that EDI programmes, training, or policy alignment have demonstrably improved:
  - Legal compliance
  - Public trust
  - Forecasting accuracy
  - Staff welfare or service delivery

The Scottish Fiscal Commission has not undertaken cost-benefit analysis, impact assessment, or evaluation about EDI programmes and their impact on the items listed above.