

[REDACTED]  
[REDACTED]

Our ref: Fol-2026-01  
March 2026

Dear [REDACTED]

Thank you for your email on 14 January 2026 to the Scottish Fiscal Commission requesting information under the Freedom of Information (Scotland) Act 2002. The information you requested is as follows:

(1) What your organisation understands the word 'woman' to denote.

We are part of the Scottish Government Main pay bargaining unit and therefore in our duties towards our staff we follow Scottish Government HR policies and guidance.

We have not established our own definition of the word "woman".

In reporting on staffing in our Annual Reports we report "staff composition by sex" as required by the Financial Reporting Manual (FRoM) and the "gender pay gap" by gender.

In our analytical work, we use data from a number of providers and we rely on the definitions they use. Our principal use of data disaggregated by sex is our population projections where we use Registers of Scotland data whose projections use sex not gender.

(2) What your organisation understands the terms: lesbian, bisexual and gay to denote?

We are part of the Scottish Government Main pay bargaining unit and therefore in our duties towards our staff we follow Scottish Government HR policies and guidance.

We have not established our own definitions of the terms "lesbian, bisexual and gay".

(3) Actions that you have carried out for women (as defined by the Supreme Court ruling in the case of For Women Scotland v Scottish Ministers) in the last 5 years. Please break that down the amount spent by each calendar year, please provide by fiscal year if you do not have it in calendar format please include data for 2026.

The Scottish Fiscal Commission has funded staff attendance at the annual civil service "Women in Leadership" events as follows:

Year	Cost
2021	£354 – one attendee
2022	£0
2023	£0
2024	£1,770 – five attendees
2025	£0
2026 (to date)	£0

- (4) Actions you have carried out for (each and separately) lesbian, gay and bisexual people (each term as defined by the supreme court ruling in the case of *For Women Scotland v Scottish Ministers*) in the last 5 years? (please break that down by year, for the last 5 years and this calendar year) and only if achievable within cost limit, the action taken and the amount spent on each action.

The Scottish Fiscal Commission has not undertaken any funded actions focussed on lesbian, gay or bisexual people.

- (5) Copies of any funding agreements, or contracts, or other documents held by your organisation in the last 5 years with any LGBT organisation or organisation that has LGBT+ issues as its main focus, specifying the purpose of the funding.

The Scottish Fiscal Commission does not have any contracts or agreements that fall within the scope of this request.

- (6) The total amount of spend in the last 5 years (from 2020 up to the present day) for grants, funding, donations, contracts, or any other financial support, membership fees or subscriptions to LGBT diversity schemes or programmes provided by your authority to organisations that work with lesbian, gay, bisexual, queer, transgender, ace, pan or intersex people or any other related or associated equality issues.

The Scottish Fiscal Commission has not made any payments as described in the request.

- (7) A breakdown, where held, of this spend for each year from 2020/2025 to 2025/2026. Ideally, please provide by calendar year. Please provide by fiscal year if you do not have it in calendar format.

No payments have been made.

- (8) A breakdown, where held, of this funding by recipient organisation, including their name, amount provided for each year from 2020/2025 to 2025/6 and only if achievable within cost limit a brief description of what it was for (including, but not limited to: mental health support, equality training and education, awareness raising initiatives, youth projects, sport or health services).

No payments have been made.

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 [Info@fiscalcommission.scot](mailto:Info@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



**Kirsty Andrew**  
**Business Manager**