



LOCAL AUTHORITY BUDGET 2024/25 REVIEW

This briefing considers the 2024-25 Local Authority budgets from a gendered perspective. Focusing on key principles of gender budgeting, including the gendered impacts of revenue raising and spending, transparency, intersectional gender analysis, and participation in the process. We have reviewed publicly available information to consider practice in Scotland.



INTRODUCTION

The purpose of Gender Budgeting is threefold:

1. **to promote accountability and transparency in fiscal planning;**
2. **to increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation;**
3. **to advance gender equality.**

In this briefing we have reviewed all 32 local authorities' publicly available budget documentation for 2024-25 to explore how budget decisions and documentation measure up against the principles underpinning gender budgeting. This builds on a similar review undertaken for [2023-24 budgets](#).

From a gender budgeting perspective government budgets should be:

- ▶ **Transparent – elected members, civil society and the public should have accessible information about budget decisions;**
- ▶ **Participative – there should be meaningful engagement in the budget process;**
- ▶ **Outcome-focused – decisions taken around the budget should be linked to the outcomes that government are aiming to achieve (particularly in relation to advancing equality);**
- ▶ **Advancing equality – processes reveal persistent and enduring inequalities so that public resources can be directed to best effect to eliminate those inequalities.**

Public budgets have been experiencing an extended time of financial constraint while costs have been rising, making it more expensive to deliver services. Over the last ten years budget allocations to local government have been squeezed by competing demands, ring fenced spending, rising wage bills and growing demand for services such as care.

At the same time, individuals and households are struggling with their own costs. In the SWBG Women's Survey 2024, 69% of women said they felt worse off than the same time last year.¹

In this context, how decisions are made on public spending and revenue raising, particularly in relation to tackling inequality, is crucial. It is concerning that through our review of budget documentation the impact of decisions on women appears to be missing. Only one local authority in Scotland recognised the potential gendered impact of their cost-saving measures. All remaining authorities reflected no impact on women despite reduced funding affecting early years, additional support for learning, school transport and social care, all areas that are crucial from a gender equality perspective. Without a focus on the differing needs of men and women within budgetary processes there is a real risk that gender inequalities could be entrenched in the name of budget savings/cuts and rising charges.

This briefing considers where good practice exists in tackling inequalities through the budget process and how the principles of gender budgeting can support action to advance equality within the current economic context.

¹ SWBG (2024) [Women's Survey 2024 Navigating increasing costs and debt](#)

TRANSPARENCY

The accessibility of budget information is variable across Scotland, which can make it difficult to understand the final decisions taken and to compare information from different authorities. Issues identified include:

- ▶ **Inaccessible websites which make it hard to find budget documents;**
- ▶ **Densely worded reports, which can be repetitive and lack clarity;**
- ▶ **Lack of clear reporting on the final decisions taken, particularly when multiple options have been presented;**
- ▶ **Information on news pages shying away from giving details about negative changes and placing a positive spin on the outcomes.**

The Accounts Commission recently highlighted that each local authority presents information in a way which suits their local arrangements, but this 'means that elected members and communities cannot easily determine the impact of budget decisions nor the overall financial position of the council, highlighting a need to improve accessibility and transparency.'²

The position on reserves can be particularly unclear with information on free reserves available, but ear-marked reserves often missing.

Good Practice

Aberdeenshire Council have a [budget savings page](#) on their website which provides information on all budget proposals broken down by service. It also provides a link to the budget reports and Integrated Impact Assessments for proposals.

Within the budget papers for Stirling Council, clear information was provided on earmarked reserves and why these had been freed up or remained earmarked.



Realistic Savings

During the budget setting process a number of local authorities raised warnings about the projected funding gap and whether this can be bridged by efficiency changes alone. Given the scale of change and savings already made over the last decade, the opportunities for further efficiency savings were limited and this meant most funding gaps identified were to be met by direct service cuts.



One area of concern raised by our review this year is how realistic some of the savings identified are. The provision of yearly funding settlements and the need to set a yearly balanced budget means that options provided may make savings in one area of the balance sheet but could lead to increased spending or reduced income elsewhere.

An example of this would be in the options provided to Councillors in one local authority where a proposal was made to make changes to housing support provision. In this case a reduction in funding to third sector homeless hostels was proposed despite the recognition that this may lead to people being placed in unsuitable accommodation such as B&Bs which in turn would lead to further spending.

For some of the proposals and papers reviewed it was unclear how these would lead to the savings being proposed. It is essential that information provided both to elected members and to the public clearly shows 'the workings', for example the evidence (including the numbers) and the assumptions that sit behind any proposals. This allows for better scrutiny and communication of the budget options and the decisions made.

² Audit Scotland (2024) [Integration Joint Boards Finance and Performance](#)

PARTICIPATIVE

Twenty local authorities ran budget consultations ahead of making budget decisions. These often used a mixture of online and in-person approaches. Some of those who did not run consultations noted previous exercises being used to inform the budget process. What was unclear from budget papers was if, and how, consultation responses informed the proposal made and the decisions taken.

We reviewed the online questionnaire used by seven local authorities as part of their consultation process. Of these, three did not collect any demographic details from those completing the questionnaire. If it is not known who is completing the questionnaire decision makers will not know how the information provided reflects views of different groups in society and if those most impacted by inequalities are being heard from.

Regarding potential impacts on equalities, only two local authorities (of the seven reviewed) specifically asked a question about this. Moray, in their stage 2 process, asked about the equality impacts of specific proposals and East Lothian asked, 'do you think there would be any equalities or human rights or wellbeing impacts.' This is crucial to understand how proposals might impact on different groups.

Of the twenty councils who carried out consultations, seven did not publish reports setting out what they found. Of the remaining thirteen who carried out consultations and published reports, three attempted to disaggregate the results to identify any differences across those with protected characteristics.

Of those working to disaggregate the results, East Ayrshire drew out an interesting pattern when the responses were analysed across different age groups and sexes. Younger respondents, particularly in the 'Working People' category, tended to 'Strongly Support' the council's priorities more than the older age groups. This could be indicative of a generational shift in expectations from local governance or a heightened sense of urgency among younger residents about certain community issues. Males, particularly in the

younger demographic, exhibited a tendency to 'Strongly Support' across all priorities more than females in the same age group. This divergence could point to varying perceptions and experiences between genders in relation to the services and priorities proposed by the council.



As noted above, however, our review did not find clear evidence of how consultation responses informed the budget decision making process. People's input should be reflected in the budget information. If decisions are made that were not supported by the public consultation, then the council has a role in outlining why these decisions were necessary.

Having a clear plan for how information will be collated and used to inform decisions is critical, as is ensuring that these processes are inclusive to hear from as many different groups as possible. This is essential for decision makers to fully understand how their decisions will impact on some of the most vulnerable groups in society.

Good practice

Following a two-stage process, Moray published a summary report and an update of changes agreed on an easy to find web page. This report also used some disaggregation of data which could be built on further in future years.

Highland also undertook a two-stage process and a summary of the findings were included in the budget paper, with some attempt at disaggregation data. This report could have been improved by reflecting on who did not take part in the consultation so that any specific issues for these groups could have been considered.



OUTCOME FOCUSED

Gender budgeting encourages those making decisions to link the way money is raised and how it is spent to achieving agreed outcomes. This allows for the identification of priorities and increases the transparency and accountability around decision making. It can help ensure that limited resources are being used most effectively. Given the difficult financial circumstances faced by local authorities in Scotland, SWBG would contend that this is an essential step within the budget setting process.

While the key focus of the budget papers was the need to legally balance the local authority budget for the year ahead, a few local authorities did refer to different plans that informed their decisions.

Dumfries and Galloway, Inverclyde and Scottish Borders councils considered alignment of budgets with their respective council plans. While Stirling's assessment specifically looked at how proposals would impact on a variety of plans including the Council's Equality Outcome Plan.



The City of Aberdeen Council reprofiled their budget papers to include an assessment of spending based on prevention, early intervention and response.

However, a gap across all local authorities is linking local action to the nationally agreed outcomes in the National Performance Framework. A recent briefing by Carnegie UK was damning about the lack of use of Scotland's National Performance Framework to guide decision-making across Scotland's public sector.³ While the Community Empowerment (Scotland) Act 2015 puts a duty on those carrying out specified public functions to *pay regard* to the National Outcomes, best practice would have local authorities effectively linking their decisions with the National Outcomes.

³ French, M. (2024) [How a strengthened National Performance Framework can drive effective government in Scotland](#), Carnegie UK

ADVANCING EQUALITY

'At a time of financial pressure when difficult choices need to be made about budget allocations, and in some cases budget and service reductions, it is all the more important that councils consider what, if any, equality impacts their budget choices will have on different groups and communities, especially those with protected characteristics under the Equality Act 2010.⁴

Where savings, cuts and charges are made to try and balance budgets, it is even more important (and a legal requirement) to conduct equalities analysis to aid decision-making and avoid entrenching inequality.

Some key areas that several councils were seeking to reduce spending on included school holiday programmes, early learning and childcare, school crossing patrols, school transport, additional support for learning, street and grounds maintenance. Increasing charges focused on rent, social care services, school meals and early learning and childcare services.

These are areas with great implications for women. Yet, as noted in the introduction, only one local authority in Scotland identified sex as an affected characteristic. This section of the briefing will consider how impact assessments are being used to support budget decision making.

Impact Assessments

Fourteen out of thirty-two local authorities did not publish impact assessments along with their budget papers. Of these, eight said they were available on request or had been provided to Councillors.

Several local authorities highlighted that screenings had been carried out by officers and these identified no Impact Assessment required (these screenings were not available to review). As such, it is unclear what information was used to decide whether there were any equality impacts or not. However, we could safely speculate that some of the proposals which were screened as not requiring a full impact assessment would have likely had gendered impacts as men and women use public services in different ways.

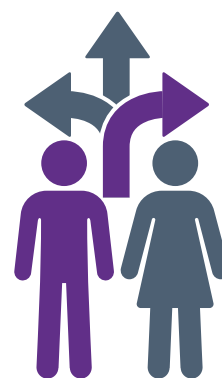
⁴ Audit Scotland (2024) [Integration Joint Boards Finance and Performance 2024](#)

Of those who did publish Impact Assessments, only Stirling Council identified that proposals may have a disproportionate impact on women. As outlined above, many of the areas considered for reduced spending would impact care arrangements.

With women undertaking the majority of unpaid care, this means the reduced spending would have a disproportionate impact on women.

Equality Impact Assessments are a crucial part of the decision-making process, as these analyse how decisions will work to advance equality or where decisions may entrench inequality. It is vital they are used to inform decisions and not conducted to qualify decisions or as a tick-box exercise. They need to be provided to decision makers with time to review and consider the information alongside the budget proposals.

In some areas it was noted that full impact assessments will be carried out following the budget decision. This means that budget decisions have been made ahead of detailed policy proposals being developed and without the full impact of the decision not being understood. If impacts are not considered as part of the budget decision-making process there is a very real risk of further entrenching inequality. Publishing impact assessments also allows for greater transparency in the decision-making process and meets the requirements of the Equalities and Human Rights Commission.



Good Practice

North Lanarkshire Council published EQIAs on their websites for all budget proposals including for increased charges for services.

South Lanarkshire Council budget proposals noted where there were links across proposals so that the way proposals interacted was understood.



Impact Assessments – areas of concern

In reviewing the available impact assessments, we identified a number of issues that appeared consistently:

- ▶ **Lack of demographic data used** – leading to difficulty in understanding how many people could be affected by proposals, or which groups could be disproportionately impacted. The lack of data makes it difficult to carry out a substantive analysis of how a policy will impact on inequalities or how inequality impacts on the service/policy area (for example, if those using the services come from particular groups). This means that it is hard to identify appropriate mitigations or to understand how decisions could exacerbate inequality;
- ▶ **Lack of intersectionality** – where it was clear that the proposal would affect a group (i.e. young people) there was little consideration of how other characteristics such as sex or disability intersected due to the lack of disaggregated data being used;
- ▶ **Lack of consideration of unpaid care** – unpaid care and how proposals would impact on levels of unpaid care was not considered within assessments. This meant that women and their disproportionate responsibility for care were invisible;
- ▶ **Lack of analysis** – where evidence was cited about inequalities, it was unclear how this was being used to inform the proposal or how this could impact on the success of the proposal or how realistic the savings suggested were;
- ▶ **Limited focus on outcomes** – there was often little consideration in published papers of how the proposals would impact on the achievement of the councils priorities or their equality outcomes;
- ▶ **Little consideration of the longer-term impact of proposals** i.e. on educational attainment, or on poverty rates;
- ▶ **Lack of consideration of how proposals will impact on other service areas** or organisations/sectors;
- ▶ **Lack of consultation** – very few assessments had undertaken consultation on the specific proposal with affected groups;
- ▶ **Based on untested assumptions** – assumptions which sat behind some of the mitigations identified had not been tested to confirm this was possible i.e. that another organisation or sector could pick up the demand;
- ▶ **Not taking account of cumulative impact** – assessments were often based on the assumption that all other things would stay the same. For example, there was no consideration of how other proposals could impact or change the current situation;
- ▶ **Lack of monitoring impact on people** – the monitoring identified within assessments often focussed only on budget monitoring and the proposals' impact on delivering a balanced budget. There was no recognition of the need to monitor the impact of the decisions taken on people, other areas of the council and the council's priorities. The lack of demographic data contained within proposals makes it harder to identify what monitoring is required.

Savings

A clear pattern identified was that even when proposals clearly have gendered implications due to the impact on caring responsibilities, these were not seen within the impact assessments. This highlights our collective failure to see the value of care and the role this plays in the inequality experienced by women. When women's role as unpaid carers is invisible in policymaking, women continue to pick up the price tag for local authority savings, exacerbating women's inequality.

For example, several local authorities outlined changes to early years education and childcare but did not note sex as an impacted protected characteristic. This happens despite there being clear evidence that lack of affordable childcare impacts women's role in the labour market, levels of poverty amongst women, particularly single parents (the majority of whom are women), and the predominantly female workforce in childcare.

The invisibility of women within the analysis used to identify and agree savings within councils' budgets seriously risks further entrenching gender inequality. Similarly, proposals from councils relating to changing hours in the school week or reducing summer holiday programmes did not recognise any impact on women. Across all except one local authority there was a lack of recognition of the gendered dynamics of care and the impact this has on women's lives and economic realities.

Case Study – School Road Patrols

Several local authorities sought to make cuts to school road patrol services. Impact assessments for these cuts were either not viewed as necessary or did not identify women as being impacted by the change. This is another example of where unpaid care roles are invisible to those undertaking the assessments.

We would expect an impact assessment on changes to school crossing services to contain the following:

- Demographic data to evidence identified needs of the different communities/areas affected. This should include data for each crossing patrol being removed as there will be different points to consider for each one;

- Consideration of the impact of proposal on sex, disability, ethnicity and socio-economic status. For example, what consideration has been made to the fact that in Scotland, the rate of traffic collisions involving children walking or cycling in the 20% most deprived areas is more than triple that of the 20% least deprived areas;
- Consideration of how the proposal will impact on unpaid care and who undertakes this unpaid care;
- Information on safe routes to school and how these will support travel to school;
- Consideration of how this proposal will impact on climate change/net zero and how it will impact on communities if it requires additional car travel;
- Data on travel patterns in the areas, including what this means for safe routes to school;
- Data on the demographics of staff who will be impacted.

Additionally, budget papers for a number of local authorities highlighted that only some saving proposals come before councillors for approval. A substantial level of savings is made as a result of senior management making savings on day-to-day business. Little to no detail is provided about these savings. It is therefore difficult to understand any potential impact that these savings/changes may have, or how these are taken into account when budgets are being set.

Good practice

Stirling Council stated within their papers that officer-led savings totalling £16.66smillion were identified and shared with Members to inform final budget resolutions. From a transparency perspective, it would have been helpful for details of these savings to have been shared within the papers.



Increased Charges

All local authorities agreed to the Scottish Government proposal to freeze the council tax to access the additional funding on offer. From the information available, no council assessed the impact of the Council Tax freeze. Similarly, the Scottish Government did not assess the impact of the freeze at a national level. This is an omission by both levels of government.

One area where local authorities can raise revenue or recoup some of the costs of services is on the charges applied. Most local authorities have made decisions to raise charges on a range of services, generally in the range of 5-10 per cent increases on services such as rent, out of school children's clubs, school meals or garden services.

As outlined elsewhere within this report, detail of the impact of increasing charges was often lacking in the publicly available information. It was difficult to see what the expected increase in funding from charges/income was and how these are used within figures given in budget papers.

The impact assessment for one local authority stated that proposed changes apply equally to everyone who receives a service which the local authority will continue to charge for; which was understood as having no adverse implications for equalities. This was typical of many local authorities, however, it lacks understanding that increasing charges will impact specific groups differently. Particularly those on low incomes or those who rely on the service to meet daily needs. As highlighted above, the lack of demographic data being used in assessments is at the root of statements like this. It means there is a failure to see the different circumstances of those affected by the changes.

In relation to rents, one local authority wrote 'while tenants within the protected characteristics living in council housing will be affected by the proposal to increase rents, there will be no difference in the treatment of tenants who share a protected characteristic and those who do not.' This is another example of misunderstanding inequality and the need to work to advance equality through budget decisions. It therefore misses an opportunity to mitigate impacts on the most vulnerable within the budget process.

In an impact assessment on raising childcare charges, a different local authority stated that the current inequality stemmed from some families benefiting from council subsidised childcare whilst others were

not. To rectify this, the council proposed raising charges to council-provided services. No data was provided on who would be affected by the increase, if parents who use hours in addition to the 1140 hours of funded Early Learning and Childcare (ELC), or parents who use school aged childcare. Most importantly, this impact assessment showed a poor understanding of equality issues, and the role that public provision of services should play in addressing inequality and poverty.

These examples highlight the importance of local authorities ensuring that there is a high level of knowledge and understanding within their staff and elected members of their duties under the Public Sector Equality Duty, including what the duty to advance equality of opportunity means and the use of gender budget analysis to support this.

Investment

Most local authorities did not produce impact assessments for areas where additional funding was allocated. In fact, two councils explicitly stated that there was no need to impact-assess the budget as there were no changes to policy/practice. This interpretation is contrary to the Equality and Human Rights Commissions (EHRC) guidance which states: 'this guidance uses the term 'policy' as shorthand for any activity of your organisation. Therefore 'policy' should be understood broadly to embrace the full range of your policies, provisions, criteria, functions, practices and activities including the delivery of services – essentially everything you do.'⁵

Based on the EHRC note, the decisions to allocate additional funding should be subject to an impact assessment. The assessment of the decision to invest should consider the opportunity-cost from investment to help ensure that this is the best way to allocate resources.

Good practice

Dumfries and Galloway agreed additional investment for cost-of-living support. The rationale for the additional investment mentions the council's equality outcomes/plan and has an Impact Assessment associated with it.




⁵ Equality and Human Rights Commission (2016) [Assessing impact and the Public Sector Equality Duty: A guide for public authorities in Scotland](#)

Cumulative Impact

Ten local authorities published an assessment of the cumulative impact of budget proposals that were being considered for this year. While this is welcomed, the following issues were identified with those that we reviewed:

- ▶ **The initial assessments were limited in their analysis and often failed to identify sex as a protected characteristic that would be impacted, which meant this was not identified in the cumulative impact assessment;**
- ▶ **Often failed to consider how proposals would interact and impact on each other and considered how these could magnify the impact on disadvantaged groups;**
- ▶ **The assessment was only based on the proposals being considered by councillors. There was no consideration of the implications of any in-year savings or previous year savings (yet to be implemented).**

Good Practice




South Lanarkshire recognised that proposals may have an aggregated detrimental impact across all protected characteristics in the current financial climate when looked at cumulatively. The conclusion of its culminative equality impact assessment was that having identified potential impacts for some parts of the community covered by equalities legislation (namely older people, children and people with disabilities or on community relations), mitigating actions were then outlined in individual assessments that will protect the most vulnerable in our communities. However individual impact assessments did not identify any impact on the protected characteristic of sex due to the invisibility of unpaid care and who is more likely to undertake this.

Equalities as a risk factor

From the papers reviewed, it is clear that the majority of councils do not consider equalities. Failure to meet their duties under the Public Sector Equality Duty (PSED) is a risk factor within the budget process. This is despite the increased use by individuals and communities of the judicial review process of decisions taken and the costs associated with this.

Good Practice



Inverclyde budget papers considers Equalities as a risk.

RECOMMENDATIONS



As part of the budget process, local authorities should consider the following questions in relation to savings, increased charges and investments:

- 1. How will the budget proposals impact on the outcomes the Council/policy area is aiming to achieve?**
- 2. What do you know about existing inequalities of outcome in relation to the budget area and how do the budget proposals address this inequality or potentially exacerbate it?**
- 3. How will your budget decisions impact upon different people and places? What is the differing impact of budget decisions on women and men? How does the budget impact on levels of unpaid care and who does this?**
- 4. How will your budget decisions contribute to the realisation of human rights?**
- 5. Is there enough information in the budget proposal/papers to confirm that the proposed savings are realistic? Or that additional investment will help achieve the Councils priorities?**
- 6. Could the budget be used differently to better address existing inequalities of outcome particularly for women and advance human rights?**
- 7. Does the budget consider the cumulative impact on different people and places?**
- 8. How will the impact of the budget proposals on disadvantaged groups be evaluated?**
- 9. How have the results from public consultation been used to inform budget proposals/decisions?**
- 10. Has the budget information been published in a way that is clear and easily accessible?**

AIDE MEMOIR FOR COUNCILLORS

Councillors have a responsibility for the scrutiny of decisions and service provision in their local authority area. The following are some key questions that they can use to ensure a gender budget analysis is embedded into the work of the council. These can be used when setting budgets as well as during everyday council business.

- ▶ **Do proposals include clear demographic data about who will be affected and what this means within the context of your communities? Where there are data gaps, these should be highlighted. What if anything can be done to address these?**
- ▶ **Do proposals reflect women and men's different needs and priorities? Do they consider different perspectives on safety, use of public services, responsibility for unpaid care etc?**
- ▶ **Do proposals consider the differential impact on various communities taking socio-economic status or health inequalities and protected characteristics into account?**
- ▶ **Do proposals consider the impact on unpaid care and how this is shared?**
- ▶ **Are you able to identify how proposals will impact on other areas of the council and partners' work?**
- ▶ **Does the evidence presented in the impact assessment link to the proposal – can you answer the 'so what' question and see how this has been used to develop the proposal?**
- ▶ **Can you tell from the information provided if savings are realistic – is there enough detail (numbers affected, additional income raised etc) to confirm that the 'workings' are correct?**
- ▶ **Has consultation been undertaken; this should include disaggregating results to identify any differences in responses, as well as highlighting any groups who have not been part of the consultation;**
- ▶ **Are proposals cross referenced to identify cumulative impact? Do you see women in these?**
- ▶ **Do proposals consider how current expenditure could be used differently to address the issue?**
- ▶ **Is it clear how the proposal will impact on achieving the council's priorities?**
- ▶ **If additional investment is being considered, the assessment should clearly show that the proposal/policy will clearly benefit those with protected characteristics and address socio-economic disadvantage. If the assessment states that there is no positive impact for any groups, then the proposal should explain why the investment is required?**
- ▶ **Is it clear how the impact of the proposal will be monitored to identify any unintended consequences?**

SWBG produced an elected member briefing note [Gender Responsive Budgeting](#) with the Improvement Service for a longer guide to how to consider gender budgeting in local budgets.

ABOUT US

The Scottish Women's Budget Group (SWBG) is an independent analysis and campaign group that aims to promote gender analysis in public policy and public finance decisions through budgetary processes. SWBG brings together a wide range of women from across Scotland who have an interest in women's equality and want to achieve better gender equality in our society. We have focused on encouraging active gender analysis in the Scottish Budget process since 2000. SWBG offers training to Councillors and Council Officers on the use of gender budget analysis tools in local budget processes.

Find out more: swbg.org.uk