Scottish Women's Budget Group

LOCAL AUTHORITY **BUDGET 2026/27 REVIEW**

This briefing considers local authority budgets for 2026/27 from a gendered perspective. It focuses on key principles of gender budgeting, including being sensitive to the gendered impacts of revenue raising and spending decisions, transparency and participation within the budget process, and incorporating intersectional gender analysis into decision-making. The briefing draws on work undertaken by the Scottish Women's Budget Group (SWBG) which reviewed publicly available budget documentation for 2026/27 for all of Scotland's 32 local authorities to consider budget practice in Scotland.



Overall, the purpose of the review is to explore how budget decisions and documentation measure up against the principles underpinning gender budgeting, and to consider how local budget decision-making can work to tackle women's inequality.

This is the fourth year in a row the SWBG has carried out such a review. For the first time this year, SWBG also undertook a more limited review of Integrated Joint Board (IJB) budget papers; findings from the review of IJB papers are provided in an annex to this briefing.

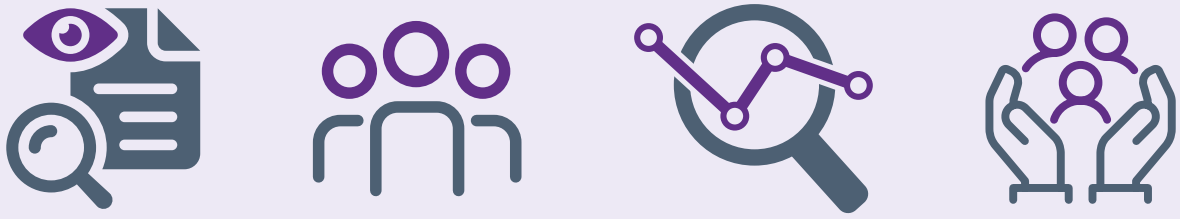
The importance of gender budgeting and the SWBG review

With local government structural change and public service reform firmly on the agenda across Scotland, this year's SWBG local authority budget review offers a timely gendered perspective on the state of play of local authority budget processes. Understanding the gendered nature and impact of budget processes and economic policy is crucial if we are to tackle inequalities across Scotland's communities and make progress towards the Scottish Government's stated aims of eradicating child poverty, delivering high-quality public services, tackling the climate emergency and growing the economy.

The Scottish Government is committed to public service reform with the aim of ensuring that services focus more on prevention, are better joined up, and operate more efficiently. Currently, most of the work linked to public sector reform appears to be focused on improving efficiency. However, all three pillars of public sector reform – prevention, joined up services and efficiency – need to be given equal attention if reform is to be effective, and embedding gender budget analysis into the process will be crucial to this. Thus, this review seeks to understand current practice from a gender-budgeting perspective, highlighting both good practice and areas for improvement, not only for the forthcoming annual budget processes across Scotland but across the process of public service reform.

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.**



From a gender-budgeting perspective, government budgets (national and local) should be:

- **TRANSPARENT: Elected members, civil society and the public should all have easy access to information about the budget process and budget decisions;**
- **PARTICIPATIVE: There should be meaningful engagement in the budget process;**
- **FOCUSED ON OUTCOMES: Budget decisions should link to government goals, especially those related to promoting equality;**
- **FOCUSED ON ADVANCING EQUALITY: Processes should highlight ongoing inequalities to allow public resources to be targeted effectively to address these.**

Audit Scotland analysis shows that local authority budgets increased by 1% in real terms in the last financial year, and that funding is not rising at a rate to keep pace with demand on services. Alongside this, SWBG hears directly from women about the challenges they face when services do not meet their needs – including rising costs to access support, increasing levels of unpaid care, and the closure or reduction of community spaces – and the concerns they have about what public service reform could mean for them.

In this financial environment and in the context of the ambitious savings anticipated for public service reform, gender budgeting that includes intersectional analysis is critical to tackle inequalities. Without it, new delivery models and governing structures are likely to replicate and embed existing inequalities.

FINDINGS OF THE REVIEW

TRANSPARENCY



Transparency is a core tenet of progressive budget approaches such as gender budgeting. It means ensuring that people can access clear budget information; it supports effective scrutiny, and it builds trust in political systems. Work by the OECD has highlighted that during a time of declining trust in political institutions and challenging fiscal landscapes, clear communication on public finances is a crucial part of maintaining community cohesion.[1]

Public bodies need to use reliable comparisons and clear visuals to explain why budget choices matter to families today and in the future. The changing way news is consumed also highlights the need to be creative with how information is presented, using both traditional and social media to reach people.

The accessibility of budget information remains variable across Scotland. This has been a consistent finding across the four years SWBG has undertaken its budget reviews.

Budget information is mainly communicated via news pages on local authority websites, but these sites and the information provided vary in quality. Some news pages do provide good clear information. For example, Argyll and Bute provides clear information on the budget and a link to an explainer video. East Dunbartonshire also provides a clear news page with links to further information. However, there are numerous common pitfalls to this approach:

- **There is the potential for greater politicisation of the budget message;**
- **Clear information on savings made is often lacking;**
- **Final decisions are not always clear;**
- **Information can only be easily found if people know when the budget took place.**

We identified just five local authorities with easy to navigate to budget-focused webpages. Ideally, we would like to see this approach adopted by all local authorities. This would provide clear information on budget parameters with accessible descriptions, and allow people to reach the information throughout the year without prior knowledge of when budget meetings are held.

Good practice



City of Edinburgh provides a standalone budget page on its website. This provides information on decisions related to key priority areas of the council, and what the budget means for each area.

East Dunbartonshire provides a strong overview page with information on where local authority funding comes from and decisions on savings and investment, and links to further, more detailed information.

Integration Joint Board funding

Last year's SWBG budget briefing highlighted real concerns about the transparency and accountability of social care funding which transfers from local authorities to IJBs. Social care funding accounts for a significant proportion of local authority budgets, but the information provided on this in local authority budget papers is variable.

Once again, in this year's review, most local authority budget papers highlighted the precarity of the IJB budget position and, in turn, of social care funding. Several local authorities explicitly cited this as a risk factor for their budget. This year's picture was further complicated by a new formula which saw changes to the level of social care funding from central government in some areas.

Our review identified that 13 local authorities provided additional resources to IJBs over and above the transfer of Scottish Government allocated funding. In some cases, local authorities said that they had explicitly ring-fenced some of the council tax increase in their area for social care which had allowed them to transfer additional resources.

[1] OECD (2026) The People and the Budget: Empowering Public Understanding of Public Finances

Four local authorities did not mention IJB financing within their budget papers, thus exacerbating the lack of transparency on social care funding across Scotland.

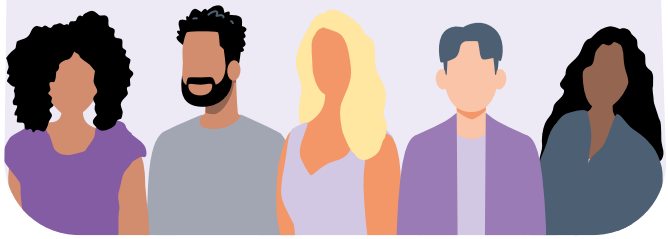
Budget papers highlighted the following concerns in relation to social care funding:

- **Unsustainable finances;**
- **Growing demand, increased cost of delivery, and complexity of need;**
- **Lack of IJB reserves;**
- **The need to review, and in some cases tighten, eligibility criteria to remain within budget;**
- **Higher than inflation increases in costs for those relying on chargeable services.**

Some local authorities said savings were being made in other budget areas to allow for additional funding for social care. This is an important example of providing transparency on the types of budget trade-offs needed within a difficult budget context to meet local priorities.

This year SWBG undertook a specific review of budget papers from 16 of Scotland's IJBs, and findings from this work are shared in Annex 1. Overall, this review identified a lack of integration of health and social care budgets across Scotland, which in turn acts as a key constraint to service integration. While the future structure of social care delivery is currently unknown pending local government and health service reform, the insights from the SWBG review provide important information to inform the development of future funding mechanisms.

4 local authorities
disaggregated consultation findings using demographic data they collected



PARTICIPATION

Participation means giving the public and civil society real involvement in the budget process. Participation in the budget process aims to increase transparency, accountability and citizen empowerment. True participation goes beyond asking people their views on which service budgets should be cut to balance the budget; it ensures that people understand priorities and are clear about the implications of different budget options. It should be regarded as a process to be built on over a number of years rather than each consultation being treated as a one-off event.

In the context of falling levels of public trust in institutions, tight financial circumstances and perceptions of failing public services, public engagement in budget processes at all levels of government is crucial to rebuilding trust and ensuring that public spending better reflects people's needs and priorities. It gives decisions more legitimacy.

This year's SWBG review found evidence of 23 local authorities undertaking a public consultation as part of their budget process, with 16 publishing the findings of the consultation – either as standalone reports or in detailed sections in budget papers.

Among the 16 authorities that published findings, four included some disaggregated findings using demographic data that they collected. Other local authorities (eight, as identified in our review) collected some form of demographic data but did not use it in the published analysis.

Just one local authority presented findings in relation to the sex of respondents. This is fewer than last year when we identified four local authorities that had analysed consultation responses disaggregated by the sex. It is disappointing to see this number reduce.

Good practice

Dundee's consultation report, once again, demonstrated the most comprehensive use of demographic data in the analysis of the responses received. It provided a breakdown of results for all protected characteristics (age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion, sex, and sexual orientation), and for some additional socio-economic characteristics. This disaggregation demonstrates differences in the perceived impacts of proposed savings between demographic groups. For example:

- Female respondents expected greater impacts from savings in relation to community centre spaces, the Scottish Welfare Fund, and children and families services, while male respondents expected lesser impacts from savings in relation to education or after-school clubs, and community spaces.
- Respondents who stated they were trans or had a trans history expected greater impacts from savings options related to the arts, discretionary housing payments, and community space and safety measures.

Looking at socio-economic characteristics, unemployed people, and those in receipt of benefits, with a long-term condition or acting as a full-time carer anticipated greater impacts in a range of areas including discretionary housing payments, the Scottish Welfare Fund and bus services.

Where the number of consultation responses allows, we would like to see disaggregation of findings and an intersectional approach to analysis – for example, looking at differences in views between men and women from black and minority ethnic communities.

The SWBG review found wide variation in the number of respondents to local consultations – ranging from around 100 to well over 1000. These numbers do not align with population size, as some local authorities with smaller populations reported higher numbers of consultation responses.

Some local authorities undertook specific additional engagement with target groups. Additional engagement with young people was common, while other examples of targeted groups included older people, women's aid groups, care experienced young people, and groups broadly described as equality and diversity groups.

Of the local authorities undertaking a consultation, more than half (14 out of 23) made clear reference to this in their budget papers, with some explicitly stating that the consultation informed the decision-making process. This is important if participation is to be viewed as meaningful and if people are to understand how their views are taken into account.

Good practice

Reaching people where they are: Scottish Borders carried out significant engagement beyond an online survey, undertaking community conversations, sessions with marginalised groups, and sessions in schools, colleges and supermarkets.

Multi-year process: West Lothian undertook a multi-year consultation. In previous years this had considered budget strategy and budget saving options over a number of years, and more recently had considered budget gaps. Alongside this it held "Policy Development Scrutiny Panels" for more in-depth consideration of some proposals.

Clear feedback: Dumfries and Galloway provide a webpage with clear feedback on budget decisions and how these connect to views expressed in their consultation.

A FOCUS ON OUTCOMES

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 transparency and accountability around decision-making. It can help ensure that limited resources are being used effectively.

Given the financial pressures that local authorities are facing it is essential that the budget process remains focused on outcomes. While the key issue in local authority papers was the need to balance the budget (a legal requirement), around two-thirds (21 out of 32) made some reference to local authority plans or other documents that outline local priorities. For some this was a passing reference in budget papers or inclusion within accompanying impact assessments; for others, outcomes appeared to play a much more central role in the decisions taken.

The SWBG review identified five local authorities that used their strategic priorities as a basis to review spending and prioritise the use of resources. In addition, six local authorities clearly stated that they were allocating additional funds to address priorities set out in local plans. For example, investments included work addressing poverty and homelessness.



TWO-THIRDS
of authorities referenced local plans and priorities in budget documents

A number of local authorities stated that they felt they had already made all possible efficiency savings and they were now having to make more challenging decisions about cutting or stopping services. In these circumstances it becomes even more important that those developing proposals and making decisions consider how the money saved impacts on the outcomes they are trying to achieve.

Good practice

Highland's budget papers set out the investment of an additional £12 million across priority areas identified in their local plan.

Clackmannanshire and Falkirk both included guidance for elected members on this in their budget papers, as follows: "When considering the allocation of resources, and investment opportunities, Members should consider how these allocations align to, and help to deliver, the Council Priorities and improve the Council's performance."

Edinburgh stated that they had undertaken work to improve the strategic alignment of budgets. A new prioritisation approach had been developed as a way of challenging the authority's historic spending profile. This involved assessing existing spend against strategic priorities, statutory requirements, risk management, performance benchmarking, and budget strategy objectives.

Dumfries and Galloway clearly considered how the savings proposed would impact on the delivery of their local plan as part of their impact assessment process.

ADVANCING EQUALITIES



Across Scotland, local authority budget papers highlighted a cumulative budget gap of £529 million for 2026/27, with a variety of measures used to balance budgets. This included all local authorities raising council tax rates by between 4% and 10%, identifying savings at both operational and policy/strategic levels, drawing on reserves, and increasing or introducing charges for services.

The Public Sector Equality Duty (PSED) requires local authorities to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not. In light of this, all public bodies should consider the role budgets play in achieving this duty, with most local authorities undertaking impact assessments to do this.

The EHRC state that "Councillors' responsibilities include making sure decisions are fair, evidence-based and make effective use of public resources". In order to show due regard to the requirements of the PSED, the EHRC has set out the following:

- **The duty must be complied with before and at the time a particular policy is under consideration, as well as at the time a decision is taken. A public authority cannot satisfy the duty by justifying a decision after it has been taken.**
- **Case law has made clear that the general equality duty places equality considerations, where they arise, at the centre of policy formulation, side by side with all other pressing circumstances (such as financial constraints), however important these might be. In this way, decision-makers have a "scrutiny" role in determining whether the impact assessment has been robust enough, and gives them sufficient information to enable them to pay due regard to equality when making their decision.**
- **The regulations require that where an assessment has been made and the policy is implemented, the results of any assessment are published "within a reasonable period" of the decision to apply the policy.[2]**

Impact assessments

In setting their budgets for 2026/27, local authorities again made decisions that would have a gendered impact. These related to services such as early learning and childcare, out-of-school childcare, education, school transport, business support, housing support and homelessness services.

Impact assessments should be a crucial part of the decision-making process, as these analyse how decisions will work in practice to advance equality or entrench inequality. It is vital they are used to inform decision-making and not conducted to justify decisions or as "tick-box" exercises. They need to be available to decision-makers early enough in the process to allow them to be considered alongside budget proposals.

The SWBG review for 2026/27 found reference to impact assessments in publicly available budget papers for 20 local authorities. Of these, 12 had made their assessments (or a summary of their assessments) publicly available. It was disappointing to see that North Lanarkshire had only published summary assessments, rather than the full assessments published in previous years.

This year we again noted a lack of data on service use or local context being used in these assessments, meaning that the people who are likely to be affected by changes often remain invisible. Eight local authorities included some information about protected characteristics within their impact assessments and five included a good level of gendered analysis within one or more of their assessments.

The papers reviewed indicate a continuing failure to recognise how budget decisions either address or entrench gender inequality. One local authority considering making changes to public toilet provision failed to recognise the disproportionate impact this would have on women. Another recognised that lone parents could be affected by particular decisions in their Fairer Scotland impact assessment but failed to recognise any differential impact on the basis of sex in their equality impact assessment.

Some local authorities noted that full impact assessments would be carried out following agreement of the budget. This means that budget decisions have been made ahead of detailed policy proposals being developed and without the full impact of the decision

[2] Equality and Human Rights Commission (2016) Assessing impact and the Public Sector Equality Duty

being understood. If impacts are not considered as part of the budget process, there is a very real risk of further entrenching inequality.

Publishing impact assessments increases transparency in the decision-making process and meets the requirements of the EHRC. It is disappointing that those who publish their assessments remain a minority.

A small number of local authorities showed innovative approaches to their impact assessments including providing information on the effect on the delivery of local priorities and the impact on other service areas.

Good practice

West Dunbartonshire published equality impact assessments for a range of savings proposals including ones that did not go ahead. These demonstrated that some of the EQIAs that highlighted a negative impact on sex were not taken forward. In addition, the EQIA form used included a section to consider intersectional impacts across protected characteristics.

Savings

The SWBG review found that around two thirds of local authorities (23 out of 32) had proposed operational/management savings which did not have to be approved by elected members. Operational savings for 2026/27 ranged from £100,000 to £17 million. Details of operational savings were provided by 17 local authorities, and included not filling vacant posts, changes to purchased services/contracts including IT, and redesign of services to improve efficiencies.

Three local authorities highlighted that savings approved in previous years had not been fully delivered, although no explanation for this was given, while a number identified the inability to make the savings expected from service redesign as a risk to the authority's financial sustainability. Given the pressure on local authorities to make recurring savings to ensure financial sustainability, any failure to achieve planned savings is concerning.

Investment

While we saw investment directly linked to local plans and to the consultation processes undertaken, no authority published a full impact assessment of their investment decisions. Doing so would provide an opportunity to be clear about where positive impact was most likely to be felt and help demonstrate opportunity costs of whether or not investment is undertaken.

Good practice

Dumfries and Galloway "showed their workings" to justify the anticipated increased income or savings that would result from their proposals.

South Ayrshire undertook an integrated impact assessment (covering a range of duties including equalities) for their capital investment budget.

In Edinburgh, the Green group produced an equality impact assessment for their budget motion. No other group did so, although they did provide climate sustainability assessments.

Council Tax

The SWBG review found that only eight local authorities had carried out an impact assessment for their proposal to increase council tax, with seven making this publicly available. Three local authorities identified differential impacts on women and men.

For example, Inverclyde's analysis recognised the impact on women due to their lower incomes and caring responsibilities, and also mentioned the intersectional impact on different groups. Edinburgh recognised that the additional money raised by their council tax increase would be invested in protecting services which are disproportionately used by women.

Regrettably, impact assessments continue to state that council tax increases will apply uniformly across all households. This shows a lack of understanding that some groups will be disproportionately impacted by such an increase; it also highlights that those completing

the assessment did not assess who gained or lost from the decision to increase council tax. Council Tax Reduction was often highlighted in council tax impact assessments as a mitigation measure for low-income groups; given this, steps should be taken to improve Council Tax Reduction uptake, including providing clear accessible information on local authority websites.

Cumulative assessments

A cumulative assessment of budget proposals looks at the overall impact of various budget decisions. It involves looking at proposals together, and at the potential positive or negative effects on groups with protected characteristics in particular.

The SWBG review found that around a third of local authorities (11 out of 32) had carried out some form of cumulative assessment and, of these, four recognised some degree of gendered impact of budget decisions. While we welcome such assessments being carried out, the quality of the assessment in some cases was impacted by the fact that poor quality gender analysis in initial service-specific assessments did not identify a differential impact on sex. This means potential gendered impacts are invisible in the cumulative assessment

Charges for services

From the publicly available budget papers, the SWBG review found that almost all local authorities – 29 out of 32 – were increasing charges for services such as use of leisure facilities and parking. Of the remaining three, one had taken a decision not to increase charges, while the situation was not clear for the other two.

According to Audit Scotland, "councils expect to receive £1.2 billion from fees and charges in 2026/27, representing around 6.7 per cent of the combined revenue budgets". From publicly available papers it was possible to identify the expected impact on income for 16 local authorities.

Five authorities carried out an impact assessment for proposed changes to fees and charges. Of these, four recognised a gendered impact.

One authority made increases to charges payable by individual householders or member of the public but not those payable by businesses. No impact assessment was available on these decisions. In contrast, another authority implemented a smaller increase to charges for person-centred services compared to other services and did conduct some impact assessment of this decision.

Several of the areas of charging could be seen to be gendered in nature. It is therefore disappointing not to see more local authorities undertaking impact assessments of their decisions. For example, in four areas charges for social care rose at a significantly higher rate than inflation (with double digital percentage increases). While the local authorities may have had a justification for this, without impact assessments it is not possible to identify the impact of these increases, including potentially increased levels of poverty among disabled people, increased reliance on unpaid care, or increased levels of unmet care needs.

Nevertheless, in some gendered areas positive decisions can be seen with, for example, five local authorities choosing to freeze primary school meal costs and three freezing social care charges.

Good practice

Falkirk published a paper on fees and charges. This provided a summary of fee groupings, including information on the expected increase in fee income and the results of an equality impact assessment. Falkirk also undertook a cumulative impact assessment which resulted in the proposed increase in childcare charges being reduced.

Equalities as a risk factor

There is a recognised link between inequality, poverty and the need to access public services, which should be considered in the process of setting a balanced budget. However, only five local authorities explicitly considered equalities as a risk factor in their budget documentation (this was over and above having a general section on equalities within their reports).

Good practice

North Ayrshire and Falkirk included consideration of the impact of inequality within their risk matrix.

CONCLUSION



This year's SWBG review of local authority budgets from a gender-budgeting perspective reveals a mixed picture across Scotland. We found examples of good practice across all four principles of gender budgeting but these remain far from the norm. Only eight local authorities undertook some form of gender analysis on proposals for making savings, of which we would regard five as good quality, and only four noted an overall cumulative impact on women. As such, women's inequality and the structural causes of it remain hidden in plain sight.

The Gender Budgeting Toolkit

SWBG created the Gender Budgeting Toolkit to support local government officials and councillors in putting the principles of gender budgeting into practice. It provides a framework for considering budgets under the principles of gender budgeting and practical tools to implement this.

Alongside making use of the gender budgeting toolkit, as part of the budget process local authorities should consider the following questions in relation to savings, increased charges and investments:

1. **How will your budget proposals impact on the outcomes the authority/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 budget proposals address or potentially exacerbate this?**
3. **How will your budget decisions impact upon different people and places? How will budget decisions impact on women and men? How does the budget impact on unpaid care and unpaid carers?**
4. **How will your budget decisions contribute to the realisation of human rights?**
5. **Is there enough information in the budget proposal/papers to suggest that the proposed savings are realistic, or that additional investment will help achieve the local authority's priorities?**
6. **Could the budget be used differently to better address existing inequalities of outcome, particularly for women, and to advance human rights?**
7. **Have you considered 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 findings from public consultation been used to inform budget proposals/ decisions?**
10. **Has budget information been published in a way that is clear and easily accessible?**

ANNEX 1: REVIEW OF INTEGRATED JOINT BOARD BUDGETS

IJBs are responsible for the strategic planning and commissioning of community health and social care services in partnership areas. This integrated approach aimed to meet the challenges of Scotland's ageing population by shifting resources to community-based services and preventative care. The delivery of services within the IJB remit is highly gendered given the largely female care workforce, and the fact that women provide the bulk of unpaid care.

An Audit Scotland report on IJB finances for 2024/25 stated the following: "Financial pressures and demands on services continue to grow, outstripping increased funding and savings made, raising concerns around IJBs' financial sustainability. IJBs must make difficult decisions about how services are delivered, determine the appropriate level of services, and decide where to redesign, reduce or discontinue services. They must be transparent with service users and the public about the potential impact of these changes on service performance and outcomes."

The SWBG 2026/27 budget analysis included a review of publicly available budget papers from 16 of Scotland's IJBs. We analysed the papers using the same gender-budgeting principles used for local authority papers. Key findings from the review included the following:

- **Across the 16 IJBs reviewed, the budget gap identified was £325 million.**
- **Six IJBs were using reserves to balance their budget. Another six stated they had no unallocated reserves, with a number saying they needed to build these back up to meet a 2% target.**
- **Twelve IJBs were using operational savings to balance their budget. These were described in papers as efficiencies, management adjustments, and "grip and control" savings, and amounted to about £40 million. Eight IJBs provided further detail about these operational savings which ranged from removing care at home contingency funds, reviewing care packages, workflow changes, cuts to business administration posts, and not filling vacant posts.**
- **In nine cases, local authorities increased baseline funding allocated to the IJB to help protect the delivery of health and social care services. Increases ranged from £2 million in East Renfrewshire to £10 million in Perth and Kinross.**
- **Three sets of papers included warnings from the chief social work officer (CSWO) about the impact of proposed savings on front line staff as they manage demand and reduced hours available for care packages. CSWOs also highlighted likely longer waiting times, reduced access to non-critical support, and increased pressure on unpaid carers. However, they also recognised the need to pass the budget savings in order to be able to deal with new referrals in the future.**

The SWBG review found that most IJBs present figures for local authority and NHS delegated services separately and use different layouts without providing an overall budget. One IJB only provided information on local authority funding and the services delegated by them. This raises questions about how much service integration has been achieved when budgets are still being developed as though they are for separate entities.

Most of the papers reviewed included estimated NHS funding contributions based on information provided in Scottish Government papers – along with a proviso that the budget information may need to be reviewed if the assumptions made about the NHS contribution turned out to be incorrect. This raises questions about the dovetailing of the various budget-setting processes and how this impacts on the ability of IJBs to set a balanced budget.

KEY POINTS FROM THE REVIEW RELATED TO EACH OF THE FOUR PRINCIPLES OF GENDER BUDGETING ARE SUMMARISED BELOW.

TRANSPARENCY



Budget papers for nine IJBs were easy to access without knowing the date of the budget-setting meeting. For others, accessing documents required knowing the date of the meeting or meant reviewing multiple documents to find the relevant information.

Seven of the IJBs published separate information in press releases on their websites about the decisions they had taken and their likely impact. For all others, the information provided in papers lacked clarity about the decisions taken and their implications.

Audit Scotland's report on IJB finances for 2024/25 recommended that IJBs "improve the clarity and comprehensiveness of their public reporting on savings performance, including comparisons to targets agreed during budget-setting, and whether savings made were recurring or non-recurring". It is clear from our work that this recommendation still needs to be addressed by a number of IJBs.

PARTICIPATION



Only six IJBs consulted local people about their budget. Of these, only three published the results of the consultation, none of which disaggregated their findings by any protected characteristic.

There was some evidence of public engagement influencing IJB decision-making. Following consultation, Aberdeen IJB withdrew two proposals and included information in their impact assessments on how the consultation had informed decision-making. Edinburgh IJB consulted on increasing social care charges but, in light of the views expressed, did not proceed with this proposal.

A FOCUS ON OUTCOMES



Twelve IJBs explicitly considered how the budget would support the delivery of their strategic plan. Three linked budget decisions to National Outcomes related to health and social care.

Three IJBs identified that the decisions they were making could have an impact on their ability to deliver their strategic priorities:

- **Perth and Kinross set out the approach the IJB took to identifying savings and highlighted that "further savings beyond those presented for 2026/27 would fall exclusively within the Part B category, fundamentally altering the scope of the IJB's Strategic Plan and requiring significant service reductions";**
- **East Ayrshire stated that they would have to review their strategic plan as a result of the budget decisions made;**
- **Edinburgh highlighted that "the scale of savings makes maintaining current service provision extremely unlikely and that minimising impacts on outcomes will not be entirely possible".**

ADVANCING EQUALITY



Savings

From the papers reviewed, it was clear that 13 IJBs were making savings that would materially impact on people's access to care. Savings proposals agreed included:

- **Increasing thresholds for care to critical level;**
- **Reducing the hours of support available in care packages;**
- **High-cost care package reviews;**
- **Reviewing pathways for older adults and children;**
- **Review and reprovision of mental health support;**
- **Reviewing care packages for people with a learning disability.**

A number of IJBs recognised that the savings proposals contained within the budget papers could lead to:

- **Increased waiting times to access care;**
- **Delays in hospital discharge;**
- **Greater risk to those unsupported in community;**
- **Additional strain on unpaid carers;**
- **Challenges in responding to pressures;**
- **Poorer service performance and quality and lower levels of satisfaction;**
- **Increased likelihood of failing to meet statutory requirements.**

Nine IJBs undertook impact assessments of their saving proposals, and seven of these made the full assessments publicly available. Six included some disaggregated data in their assessments; however, only two identified that reductions in care services would impact on women's unpaid care and employment and recognised the impact on the predominantly female workforce.

Similarly to local authorities, a number of IJBs stated in their budget papers that impact assessments would be required if savings were approved. As with local authorities, this is concerning as it means that budgets are being agreed without the full impact of proposals being considered.

Three IJBs highlighted that previous savings were already leading to increases in delayed discharge.

Culminative impact assessments

Only Perth and Kinross IJB completed a cumulative impact assessment of their budget; however, this did not identify any impact on the basis of sex.

Charges for services

The SWBG review identified nine IJBs that had increased their charges for services and two that had not. It was unclear from the papers available what the other five IJBs had done in relation to charges; however, there was variation in reporting charges for services with some of this information being placed in local authority budget papers.

Of the nine IJBs that increased their charges, eight clearly set out how much additional income they expected to raise. This ranged from £60,000 to £850,000. Of the nine who increased their charges only four carried out an impact assessment and only one included disaggregated data in their assessment.

West Dunbartonshire IJB's impact assessment on rising charges included sex-disaggregated service-use data. It explicitly acknowledged the negative impacts on women, such as women receiving poorer information about self-directed support, and barriers affecting minority ethnic women.

Equalities as a risk factor

Only one IJB – Renfrewshire – specifically identified equalities as a risk factor in achieving a balanced budget.

Renfrewshire IJB specifically identified that rising inequalities related to "poorer nutrition, cold homes and delayed care among low-income households" was a risk factor that could affect levels of demand, and was the only IJB we looked at who framed risks in this way.

ABOUT US

The Scottish Women's Budget Group (SWBG) is a charity that promotes women's equality. We do this by helping people understand how budgets and economic policy can tackle inequality. 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**

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